

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of July 31, 2025



REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN		STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN	
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM				TO
AAR 2024 p.31	1.At least six completed projects under the General Fund, totaling ₱15,620,256.97, were incorrectly recorded in the Construction in Progress account instead of being transferred to the appropriate asset account, due to insufficient monitoring and improper documentation, contrary to Section 50 of the NGAS Manual for Local Government Units (LGUs), Volume I and IPSAS No. 17, resulting in an overstatement of the Construction in Progress account and an understatement of related PPE and depreciation expense accounts.	1. The Municipal Accountant coordinate with the Municipal Engineer in identifying the projects that have long been completed but are still recorded in the CIP accounts; 2. The Municipal Accountant record the transfer of the cost of the completed projects from CIP accounts to the respective PPE accounts once these are identified; 3. The Municipal Accountant record the corresponding depreciation expenses for the current and prior years; 4. The Municipal Accountant prepare individual subsidiary ledgers for each project to ensure proper recording and monitoring ; and 5. The Municipal Accountant and the Municipal Engineer regularly monitor the Municipality's CIP accounts to ensure the timely transfer of completed projects to the appropriate PPE accounts.	Municipal Accountant, Engineering's Office			Partially Implemented		Accounting Office in identifying and coordinating the Engineering's Office all completed projects but are still recorded in the CIP accounts and to follow strictly the audit recommendation for this audit observation.
AAR 2024 p.33	2.Inconsistent with Section 248 of Republic Act (RA) No. 7160, the Real Property Tax (RPT) Receivable and Special Education Tax (SET) Receivable, both	6. We recommended and management agreed to identify all duplicate real property entries in the assessment roll and require the service provider of the iTax	Assessor's Office, Treasurer's Office, Accounting Office			Partially Implemented		The System has been updated by the

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	established at the beginning of CY 2024 at ₱9,822,743.90 each, were based on an erroneous assessment roll due to an outdated tax system, rendering the balances of both receivable accounts as of December 31, 2024, unreliable.	System to update and cleanse the database accordingly to ensure the accuracy of the assessed values used for tax receivable recognition. 7. We further recommended and the Municipal Accountant agreed to prepare the necessary adjusting entries to reflect the accurate balances of the RPT and SET Receivable accounts in the financial statements once the amount of overstatement of the RPT Receivable and SET Receivable is determined.						service provider.
AAR 2024 P.35	3. Penalties from Real Property Tax (RPT) and Special Education Tax (SET) collections totaling ₱1,048,459.20 in CY 2024 was not recognized as income but recorded as credits to the RPT Receivable and SET Receivable accounts, contrary to Section 23, Volume I of the NGAS Manual, resulting in the understatement of both Receivable and Income Accounts.	8. Determine the total amount of penalties collected from RPT and SET that were incorrectly credited to the respective receivable accounts instead of being recognized as income, covering CY 2024 and prior periods; 9. Prepare the necessary adjusting entries to effect the corrections in the financial statements to ensure accurate financial reporting; and 10. Henceforth, ensure that all penalties collected from RPT and SET are properly recognized as income at the time of collection, in compliance with Section 23 of the NGAS Manual and COA Circular No. 2015-009.	Accounting Office			Partially Implemented		We are in the process of determining the total amount of penalties for the preparation of adjusting entries.

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AAR 2024 p.37	4.The cost of an outdoor LED wall display, amounting to ₱3,997,000.00, was erroneously recorded in the books of accounts as Office Equipment (1-07-05-020) instead of Information and Communication Technology Equipment (1-07-05-030), hence, both asset accounts and the related depreciation expense accounts were overstated and understated, respectively, as of December 31, 2024.	11. Prepare the necessary accounting entries to rectify the recording of a P4.8 outdoor LED wall display costing ₱3,997,000.00, which was recognized as Office Equipment (1-07-05-020) instead of Information and Communication Technology Equipment (1-07-05-030), and to adjust the corresponding depreciation expense accounts; and 12. Henceforth, refer to the description of accounts as a guide in recording expenses in the books of accounts in adherence to COA Circular No. 2015-009 dated December 1, 2015, to avoid making erroneous accounting entries in the books of accounts.	Accounting Office			Implemented		Submitted already the JEV rectifying the recording of the asset.
AAR 2024 p.39	5. Payments for various LDRRM supplies and equipment were incorrectly recorded, resulting in the overstatement of Other Supplies and Materials Inventory (₱168,334.00), Other Property, Plant and Equipment (₱99,500.00), and Other MOOE (₱40,250.00), and the understatement of Semi-Expendable Disaster Response and Rescue Equipment (₱198,489.00), thereby affecting the accuracy of the financial statements as of December 31, 2024.	13. We recommended that the Municipal Accountant reclassify the costs of various supplies and equipment recorded in the accounts Other Supplies & Materials Inventory, Other MOOE, and Other PPE to the proper accounts by making the following adjusting entries: Semi- Expendable Disaster Response and Rescue Equipment ₱109,595.00 Disaster Response and Rescue	Accounting Office			Implemented		Managem ent have already submitted the JEV reclassifyi ng the payment of various LDRRM supplies and equipment .

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		Equipment ₱198,489.00 Other Supplies & Materials Inventory ₱168,334.00 Other MOOE 40,250.00 Other PPE 99,500.00 14. We further recommended that the corresponding depreciation expense computed for the account Other PPE be rectified, while the depreciation expense for the account Disaster Response and Rescue Equipment be properly recognized.					
AAR 2024 p.42	6. Delinquent Real Property Taxes (RPT) and Special Education Taxes (SET), including penalties accruing thereon which accumulated to ₱21,847,664.76, remained uncollected as of December 31, 2024, thus, depriving the Municipality of substantial amount of income that could have been utilized to finance the implementation of various development projects or other major programs/projects/activities (PPAs).	15. We recommended, and the Municipal Treasurer agreed to enforce the collection of delinquent real property taxes by conducting intensive tax campaigns in every barangay and by sending Notices of Delinquency to all delinquent taxpayers. 16. We also recommended that Management consider applying the remedies for the collection of real property tax in accordance with the relevant provisions of RA No. 7160.	Municipal Treasurer			Partially Implemented	Send Notices to all Delinquent taxpayers. Availed Tax Amnesty Program
AAR 2024 p.44	7. Purchases totaling at least ₱548,234.00 were charged to the LDRRMF through Negotiated	17. We recommended and management agreed that henceforth, the BAC undertake	BAC			Partially Implemented	To strictly follow recommen

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	Procurement-Small Value Procurement, bypassing competitive bidding, without justifying the need for this alternative procurement method and without meeting the required posting, contrary to the relevant provisions of the Revised IRR of RA No. 9184, thus, failing to ensure economy, efficiency, and the most advantageous prices.	procurements through competitive bidding in accordance with Section 10, Rule IV of the IRR of RA 9184, except as provided in Rule XVI of the IRR. 18. We further recommended and Management agreed to use Negotiated Procurement-Small Value Procurement only if they can establish compliance with the requirements specified in Annex “H,” Sections 48 and 53.9 of the 2016 IRR of RA 9184. 19. We furthermore recommended and the BAC agreed to strictly comply with the posting requirements mandated by RA 9184 and its 2016 IRR.					dations.
AAR 2024 p.47	8.The completion of the Dauin Public Market and its dormitory furniture, bedding, and accessories, which was reported as 100% complete in CY 2023, was determined to be only 99.62% complete upon inspection by a COA Technical Audit Specialist, resulting in an overpayment of ₱107,227.00.	20. We recommended and the Municipal Mayor and the Municipal Engineer agreed to inform the contractor of the deficiencies noted and require them to either complete the remaining work items or refund the amount corresponding to the uninstalled components, totaling ₱107,227.00. 21. We further recommended and Management agreed to enhance its monitoring and validation procedures by ensuring that all work items are physically verified	Engineering’s Office			Partially Implemented	Recommen- dation was duly noted, contractor was also informed and deficienci es corrected.

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		and accounted for prior to certifying project completion and processing the final payment.						
AAR 2024 p.48	9. Toiletries and other supplies for the Dauin Mega market (DMM) Hotel, totaling ₱4,500.00, could not be fully accounted for because their utilization was not documented with duly accomplished Requisition and Issue Slips while the Summary of Supplies and Materials Issued was not prepared, inconsistent with the relevant of Supplies and Materials Issued was not prepared, inconsistent with the relevant provisions of the NGAS Manual for LGUs, Volume I, thus, proper monitoring and accounting of these toiletries and supplies could not be ensured.	22. We recommended and Management agreed to ensure strict compliance with the provisions of Sections 116 and 121 of the NGAS Manual for LGUs, Volume I, regarding the requisition procedures for supplies and the reporting of their issuance, respectively.	Accounting Office, Engineering's Office, Market Supervisor Designate			Partially Implemented		Management to ensure strict compliance regarding requisition and issuance procedure for supplies.
AAR 2024 p.51	10. The GAD Plan and Budget (GPB) and GAD Accomplishment Report (AR) were not submitted to the PPDO, DILG Provincial Office, and the concerned Audit Team within the prescribed period, for the alignment of the Municipality's GAD PPAs to the priorities of the Province and for review and endorsement, respectively, contrary to Section 4.0 of the PCW, DILG, DBM and NEDA JMC No. 2016-01 dated	23. We recommended that Management submit the GPB and AR to the PPDO and DILG Provincial Office within the prescribed period in accordance with Section 4.0 of PCW-DBM-DILG-NEDA JMC No. 2016-01 dated February 12, 2016 24. We also recommended and Management agreed to strictly adhere to Item V of COA Circular No. 2014-001 dated March 18, 2014, for the timely submission of	GAD Focal Person			Partially Implemented		For succeeding years, management will ensure timely submission as required under PCW-DBM-

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		submission of required reports to avoid future delays.						
AAR 2023 p.30	12. The Municipality did not take advantage of the one-time cleansing of Property, Plant, and Equipment (PPE) due to non-compliance with the guidelines and procedures of COA Circular No. 2020-006 dated January 31, 2020, thus adversely affecting the fairness of the presentation of the PPE accounts with a net book value of ₱450,657,062.98 as of December 31, 2023, and may deprive Management of reliable and useful information in decision-making and accountability for these assets.	29. We recommended that Management prioritize the implementation of the one-time cleansing of PPE accounts by strictly following the guidelines and procedures provided in COA Circular No. 2020-006 dated January 31, 2020, to have reliable PPE balances that are verifiable as to existence, condition, and accountability.	Inventory Committee			Partially Implemented		An Office Order designating personnel to conduct inventory/ one-time cleansing of PPE was issued and they already conducted the inventory and currently preparing the report for submission to the Accountant and LCE.
AAR 2023 p.32	13. Due to the absence of a specific project description in the appropriation ordinance, lack of proper coordination, and miscommunication between the MBO, MPDC, and ME, two	30. We recommended that the ME, MPDC, and MBO properly coordinate in preparing the project plans and program of works of projects before the approval of the Annual Investment Plan and the	ME, MPDC, MBO			Partially Implemented		To strictly observe and follow all recommendations in

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	infrastructure projects with appropriations amounting to ₱700,000.00 and ₱869,820.78 were implemented under various Program of Works, creating confusion in the budget monitoring and the implementation thereof. Hence, the desired output of Management may not have been fully achieved.	Annual Budget. 31. We also recommended that the project plan and POW become the basis for setting definite and realistic timelines of programs, projects, and activities in the AIP. 32. We further recommended that the APP contain all the vital information about the projects to be implemented.					future transactions and will comply documentary requirements needed to fully implement the AOM.
AAR 2023 p.44	14. The propriety and legality of the hiring of a consultant to provide technical assistance, conduct research and detailed study of the existing water system, and develop a comprehensive master plan and design of the waterworks system are questionable because it was not done through competitive bidding nor any of the alternative modes of procurement, which is inconsistent with the relevant provisions of RA No. 9184 and its revised IRR, thereby failing to achieve transparency in the procurement thereof.	33. We recommended that Management strictly follow the appropriate procurement procedures provided under R.A. No. 9184 and its revised IRR when hiring a technical consultant to ensure transparency, economy, and efficiency.	HRMO, BAC, Accounting			Partially Implemented	Management to strictly follow future procurement procedure when hiring consultant. In the future should it be needed.
AAR	15. The two units of ambulances	34. We recommended that	RHU			Fully Implemented	Please See

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2023 p.47	owned by the Municipality were not covered by DOH-License to Operate as required under DOH Administrative Order (AO) No. 2018-0001 dated January 26, 2018. Thus, the assurance that the ambulances operate with competent personnel and appropriate equipment to respond to medical emergencies, provide quality care, and ensure patient safety may not be fully attained.	Management take immediate action to comply with the requirements stated in DOH AO No. 2018-0001 dated January 26, 2018, to obtain the required license for the two units of ambulance. This will enable the Municipality to rectify the existing non-compliance and ensure that the ambulances operate in accordance with the necessary standards and regulations established by the DOH.					Annex “E”
AAR 2023 p.51	16. Disbursement vouchers covering the payment of financial assistance amounting to ₱9,913,900.00 related to the ASF outbreak that was charged against the LDRRMF were not fully substantiated by relevant documents, which is not in consonance with Section 4(6) of Presidential Decree (P.D.) No. 1445 thus, the transactions lacked evidence to prove their propriety and validity.	35. We recommended that Management submit the relevant supporting documents to the DVs covering the payment of financial assistance amounting to ₱9,913,900.00 related to the African Swine Fever outbreak, which should be based on the clear-cut policies and guidelines that they have yet to formulate and establish. 36. We further recommended that, henceforth, the Municipal Accountant ensure the completeness of the supporting documents for every transaction of the Municipality before payment is made in compliance with Section 4(6) of P.D. No. 1445.	LDRRMO, MAO			Fully Implemented	Managem ent had already submitted all the required documents thru our Mun. Accountan t.
AAR	17. The accuracy and reliability	37. We recommended that	ACCOUNTING/EN			Partially Implemented	Conducted

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2022 p.30	of the Road Networks account totaling ₱57,832,989.37, net of Accumulated Depreciation, could not be ascertained due to (a) non-conduct of inventory of local roads and non-preparation of the Report on Local Road Network (RLRN) and Report on the Physical Count of Local Road Network (RPCLRN); (b) non-segregation of the cost of each road component of the local road projects in the books of accounts; (c) non-maintenance of the Local Road Network Ledger Card (LRNLC) by the Municipal Accountant and Local Road Inventory and Road Map and Local Road Network Property Card (LRNPC) by the Property Officer; and (d) non-disclosure of the total road networks in the Notes to the Financial Statements (FS), contrary to COA Circular No. 2015-008 dated November 23, 2015, thereby, affecting the fair presentation of the account in the financial statements.	Management strictly comply with the accounting and reporting guidelines on the local roads asset management system and earnestly perform their respective duties and responsibilities set forth under COA Circular No. 2015-008 dated October 23, 2015. 38. We further recommended that, henceforth, the Inventory Committee conduct an annual physical count of all its Local Road Networks and the results thereof reported in the RPCLRN to be submitted to the Auditor and Accounting Unit not later than January 31 of each year. The RPCLRN shall be reconciled with the accounting records and the necessary adjusting entries be prepared before the statement date.	GINEERING/TREASURY				inventory on existing Local Road Network. Inventory Committee had been created and assured to conduct an annual physical count of Local Road Networks.
AAR 2022 p.34	18. The Cash in Bank – Local Currency, Current Account (LCCA) (10102010) showed a difference of ₱749,709.77 against the confirmed balance from the	39. We recommended that the Municipal Accountant exert extra effort to seek the necessary evidence or documentation to support the correction of the errors	Accountant			Not Implemented	The unreconciled items exist before CY

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	depository banks of the Municipality, while the Bank Reconciliation Statements (BRS) showed that the amount of ₱1,884,765.39 remained unadjusted due to a lack of supporting documents and details and the accumulation of long outstanding reconciling items, contrary to Section 3 of COA Circular No. 96-011 dated October 2, 1996, thus presenting an inaccurate and unreliable balance in the financial statements.	noted and, henceforth, improve monitoring and reporting systems, particularly in the preparation of the BRS, to ensure that reconciling items that need attention are addressed on a timely basis so as not to defeat the purpose of preparing the said report. 40. We further recommended that the Municipal Treasurer secure all stale checks and their supporting documents, cancel the same and furnish the Accounting Office with the original DVs for them to prepare a JEV restoring the Cash in Bank and crediting Accounts Payable and Prior Years' Adjustment for stale checks less than two years and for those beyond two years, respectively, and henceforth, regularly monitor all outstanding checks so that written notices can be sent to the payees a month before these become stale.	Treasurer			Fully Implemented		2001 and management had difficulty reconciling them due to unavailability of documents .
AAR 2022 p.39	19. A net difference amounting to ₱48,989.73 of the account Cash-Local Treasury (1-01-01-010) in the General Fund (GF), Special Education Fund (SEF), and Trust Fund (TF) between the Treasury	41. We recommended that the Municipal Treasurer and the Municipal Accountant conduct the required periodic reconciliation between the cashbooks and the subsidiary accounting records so	MTO, Accountant			Fully Implemented		We have already done periodic reconciliation.

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	unidentified, unsupported and unverified long outstanding reconciling items in the Bank Reconciliation Statement (BRS).	effort to locate the documents supporting the reconciling items, make representation with the bank for the furnishing of documents that could aid in the verification of the reconciling items, and prepare the necessary adjusting entries in the books of accounts.				cannot be located anymore.	require supporting documents should there be related transactions in the future.
AAR 2021 p.43	24. The Municipality purchased 22 units of handheld radios and accessories costing ₱130,542.00 from suppliers who are not accredited radio communication equipment dealers of the National Telecommunications Commission (NTC), while the disbursements were not supported by valid Permit to Purchase, Permit to Possess, and clearance or permission from NTC prior to the said acquisition, contrary to the pertinent provisions of NTC Memorandum Circular No. 2-05-88, NTC Memorandum Circular No. 11-21-88, and COA Circular 2012-003 dated October 29, 2012, thus, creating doubt on the propriety and legality of the procurement.	49. We recommended that Management submit the required valid Permit to Purchase, Permit to Possess, and prior clearance or permit from the NTC prior to acquiring the 22 units of handheld radios and accessories in compliance with NTC Memorandum Circular Nos. 2-05-88 and 11-21-88.	LDRRMO			Fully Implemented	NTC approved supplier's accreditation/permit already submitted. See Annex " H "

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AAR 2021 p.53	25. Honoraria amounting to ₱45,000.00 and ₱55,000.00 were paid to the members of the KALAHÍ-CIDSS Municipal Coordinating Team (MCT) and Municipal Inter-Agency Committee (MIAC), respectively, without strictly complying with the guidelines set forth under the Department of Budget and Management (DBM) Budget Circular No. 2007-2 dated October 1, 2007, hence, the regularity of the claims could not be established.	We recommended that Management submit the following documents to support the payment of honoraria to the members of the MCT and MIAC: 50. An explanation of why the MIAC was created despite the absence of any stipulation in the MOA for the creation thereof; 51. Justification that the works rendered by the members of the MCT and MIAC were in addition to or over and above their regular workload; and 52. Computation of the honoraria paid to the payees. 53. We further recommended that, henceforth, Management strictly comply all the conditions stipulated under the DBM Budget Circular No. 2007-2 dated October 1, 2007 before honoraria of personnel are granted due to assignment in special government projects.				Unimplemented		Management had already discontinued giving honoraria to MCT and MIAC members and partially refunded the amount through salary deduction.
AAR 2021 p.61	26. Only six of the 17 programs, projects and activities (PPAs) with total appropriations of ₱4,625,594.33 under the 70% Mitigation Fund of the Local Disaster Risk Reduction and	54. We recommended that the Municipal Disaster Risk Reduction Management Council (MDRRMC), through the MDRRM Officer, review the MDRRMFIP and include all	LDRRMO			Fully Implemented		The remaining PPA's were all being reprogram

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	Management Fund (LDRRMF) for CY 2021 were implemented contrary to Sections 2(e), 2(k) and 2(l) of Republic Act (R.A.) No. 10121, neglecting the implementation of other PPAs for disaster preparedness, prevention and mitigation, hence, there was no assurance that the capability of the Municipality to cope with adverse effects of disasters was strengthened or enhanced.	aspects such as, proper fund utilization and identification of programs, projects and activities (PPAs), time table, people, workload and others, in its preparation in order to accelerate the implementation of PPAs within the year so that the 70% Mitigation Fund of the LDRRMF will be fully utilized in accordance with its purpose.						med to be used in addressing COVID 19 pandemic and its impact.
AAR 2020 p.32	27. The receipt of Bayanihan Grant to Cities and Municipalities (BGCM) amounting to ₱9,109,550.00 was not recorded in a Special Account in the General Fund (SAGF) contrary to Section 3.7 of DBM Local Budget Circular (LBC) No. 125 dated April 7, 2020, thus monitoring/tracking of the utilization thereof could not be easily done.	55. We recommended that the Municipal Accountant set up a SAGF to facilitate monitoring/tracking of the utilization of the Bayanihan grant pursuant to DBM LBC No. 125 dated April 7, 2020.				Fully Implemented		The BGCM had been fully utilized and liquidated.
AAR 2020 p.33	28. The Municipality spent ₱9,109,546.00 for the purchase of relief goods out of the Bayanihan Grant to Cities and Municipalities (BGCM) despite the absence of an approved appropriation ordinance in violation of Section 3.7 of DBM Local Budget Circular (LBC) No.	56. We recommended that Management refrain from disbursing funds without appropriations in accordance with Section 305(a) of RA No. 7160.				Not Implemented		Recommendation noted and management ensures that there will be no more

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	125 dated April 7, 2020.						disbursements without appropriation.
AAR 2020 p.34	29. The propriety of the procurement of food items amounting ₱9,109,546.00 charged to the Bayanihan Grant to Cities and Municipalities (BGCM) thru negotiated procurement, particularly the legal, technical and financial capability of the supplier, was questionable due to the deficiencies noted contrary to the requirements of GPPB Circular 01-2020 dated April 6, 2020, thus impeding the attainment of the objective for the emergency procurement modality pursuant to Republic Act (RA) No. 11469.	57. We recommended that Management substantiate the propriety of the procurement of food items distributed to the households totaling ₱9,109,546.00 out of the BGCM, providing written explanations/justifications and documentary evidence to each of the issues discussed above, for further evaluation.				Not Implemented	Recommendation noted and to strictly follow guidelines in the procurement process in the future.
AAR 2020 p.45	30. The reasonableness of the prices of medical supplies and welfare goods purchased by the Municipality in response to the declaration of State of Public Health Emergency throughout the country due to the Coronavirus Disease 2019 (COVID-19) amounting to ₱8,204,000.00 and ₱15,781,845.00, or a total of ₱23,985,845.00 charged against the	58. We recommended that Management require the personnel concerned or the end-user duly authorized by the Head of the Procuring Entity to completely and properly fill up the relevant and required information in the PO pursuant to Item B of COA Circular No. 96-010 dated August 15, 1996.	BAC			Fully Implemented	BAC completely and properly fill up the relevant and required information in the POs.

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	Circular No. 01-2020 dated April 6, 2020, thus, compliance with the guidelines for the emergency procurement and whether the subject vehicle was procured at the most advantageous price to the Municipality were not assured.	Management submit an explanation on the deficiencies noted.						letter of explanation on the deficiencies noted. Please see Annex “ I “
AAR 2020 p.62	32. The failure of Management to comply with the reporting guidelines for in-kind donations as required under pertinent provisions of COA Circular No. 2020-009 dated April 21, 2020, resulted in the delayed transmittal of data/information to the Office of the Civil Defense (OCD), thus, affecting the accuracy of the consolidated report prepared by that Office which could have an adverse impact on the National Disaster Risk Reduction and Management Council’s (NDRRMC’s) ability to respond to disaster scenario.	61. We recommended that Management prepare a one-time report to the National Disaster Risk Reduction and Management Council (NDRRMC), through the Office of the Civil Defense (OCD) on all donations received by the Municipality and furnish the Auditor a copy of the (a) Acknowledgement 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 the provisions of COA Circular No. 2020-009 dated April 21, 2020.	MDRRM Office			Fully Implemented		Attached a copy of notarized Acknowledgement receipt. See Annex “ J “.
AAR 2020 p.64	33. The distribution of welfare goods totaling ₱23,975,127.00 charged against the Bayanihan Grant to Cities and Municipalities (BGCN) and Local Disaster Risk Reduction and Management Fund	62. We recommended that in the distribution of relief goods, Management prepare the Relief Distribution Sheets which should contain the name and signature of recipients as well as the date of	MSWDO			Not Implemented	There is no direct contact with the beneficiaries and its Distribution was done during ECQ.	

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	(LDRRMF) to the households and individuals affected by COVID-19 pandemic was not adequately documented, contrary to Sections 142 and 146 of COA Circular No. 92-386 dated October 20, 1992 and other existing regulations, making it difficult to fully account for the relief goods procured.	receipt, and such other necessary information, including the kind and quantity of items received to establish accountability.						
AAR 2020 p.69	34. The prices of procured medical supplies charged against the Local Disaster Risk Reduction and Management Fund (LDRRMF) were above the highest suggested retail price (SRP) of the Department of Health (DOH) under Circular No. 2020-0157 dated March 24, 2020 and Memoranda Nos. 2020-0250-A and 2020-0413 dated June 2, 2020 and September 9, 2020, respectively, contrary to GPPB Circular No. 01-2020 dated April 6, 2020, resulting to a price variance of ₱229,470.00 which could have been made available for other COVID-19 related expenses.	63. We further recommended that Management procure medical supplies based on the SRP set by appropriate government agencies to ensure that the Municipality get the most advantageous prices.	RHU			Partially Implemented		Management procured medical supplies based on SRP set by appropriate govt. agencies. Please see attached Memo from DOH dated 4/5/21. Annex “ K ”
AAR 2019 p.28	35. Regular cash advances totaling ₱231,891.69 and special cash advances amounting to	64. We recommended that the Municipal Accountant require the accountable officers handling the	MTO, MA			Fully Implemented		

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	₱27,985.00, or for a total of ₱259,876.69 as of December 31, 2019 remained unliquidated, contrary to 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 should these individuals and accountable officers fail to liquidate.	advances for petty cash fund, operating expenses, and payrolls to, henceforth, liquidate their cash advances strictly within the reglementary period set under Paragraph 5.1 of COA Circular No. 97-002 dated February 10, 1997. 65. We further recommended that the Municipal Mayor, through the Municipal Accountant, exhaust all means to demand payment from the persons who had already retired from the government service or transferred to other government agency. 66. Lastly, we recommended that the Municipal Mayor file the request for authority to write-off dormant unliquidated cash advance of the late Mr. Nelson Bucol, to the COA Audit Team Leader (ATL) and/or Supervising Auditor (SA) in accordance with COA Circular No. 2016-005 dated December 19, 2016.				Partially Implemented	Sending demand letters for the unliquidated advances but still the concerned personnel has no response on the matter.	
AAR 2019 p.33	36. Copies of perfected contracts together with the supporting documents of at least 17 infrastructure projects started in	67. We recommended that, henceforth, Management furnish the Auditor with a copy of contracts together with the	BAC			Fully Implemented	Management already submitted	

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	CY 2019 with a total contract cost of ₱18,797,736.76 were not submitted to the Auditor for review, as required under Section 3.1.1 of COA Circular No. 2009-001 dated February 12, 2009, hence, the reasonableness of contract prices and whether or not the contractual covenants were advantageous to the Municipality could not be determined.	supporting documents within the reglementary period of five working days from perfection, in accordance with Section 3.1.1 of COA Circular No. 2009-001 dated February 12, 2009.						all perfected contracts within the reglementary period as attached in the voucher before payment.
AAR 2019 p.38	37. The Municipality paid registration and term membership fees/dues to the Vice Mayors' League of the Philippines (VMLP), Inc. and Philippine Councilors League (PCL), Inc.-Negros Oriental Federation totaling ₱56,000.00 but were issued only customized printed receipts instead of official receipts (Accountable Form No. 51) as required under Section 42, Chapter 7, Title I (B), Book V of the Administrative Code of 1987, hence, the propriety and accuracy of the transactions made could not be ascertained.	68. We recommended that the Municipal Treasurer require the issuance of ORs (AF No. 51) from the VMLP, Inc. and PCL, Inc. - Negros Oriental Federation for the payments made for membership dues/fees in CY 2019. 69. We further recommended that the Municipality withhold future payments until the leagues comply with this requirement.	SB			Not Implemented		Please see attached letter from PCL dated July 22, 2024. Annex " M "
AAR 2019 p.41	38. The Annual GAD Plan and Budget (GPB) FY 2019 was not submitted to the Provincial Planning Development Office	70. We recommended that Management submit the GAD Plan and Budget to the PPDO and DILG Provincial Office within the	MSWDO			Fully Implemented		For FY 2024. See Annex

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	(PPDO) and DILG Provincial Office within the prescribed period, for the alignment of the Municipality’s GAD PPAs with the priorities of the Province and for review and endorsement, respectively, contrary to Section 4.0 of the Philippine Commission on Women (PCW), Department of the Interior and Local Government (DILG), Department of Budget and Management (DBM) and National Economic and Development Authority (NEDA) Joint Memorandum Circular (JMC) No. 2016-01 dated January 12, 2016, thus, gender responsiveness of the programs and activities was not assured.	prescribed period in accordance with Section 4.0 of PCW-DBM-DILG-NEDA JMC No. 2016-01 dated February 12, 2016.					“ O “	
AAR 2018 p.29 AAR 2005	39. The balances of accounts Real Property Tax (RPT) Receivable and Special Education Tax (SET) Receivable as of December 31, 2018 per records of the Municipal Accounting Office (MAO) and Municipal Treasurer’s Office (MTO) showed a difference of ₱5,327,042.29, which could not be reconciled because the MAO and MTO did not maintain subsidiary ledgers and RPT Account Registers/Taxpayer’s index cards, contrary to Section 20	We recommended that: 71. The Municipal Accountant and Municipal Treasurer reconcile the difference between the RPT and SET Receivables account balances totaling ₱5,327,042.29 and henceforth, conduct periodic reconciliation, together with the Municipal Assessor, of the total collectibles from the Basic and Special Education Tax with the balances of the RPT Receivables and SET Receivables accounts to	Mun. Accountant, Mun. Treasurer			Partially Implemented		The ITAX sytem of the municipali ty has been updated as of 12/31/24.

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	of the Manual on the New Government Accounting System (NGAS), Volume I, and Section 10, Volume II of the same Manual, thus, RPT/SET Receivable and Deferred RPT/SET Income accounts as presented in the financial statements could not be relied upon.	avoid accumulation of unreconciled differences; 72. The Municipal Assessor prepare and submit to the Municipal Treasurer an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties on or before the thirty-first (31st) day of December each year; 73. The Municipal Treasurer maintain Real Property Tax Account Register/Taxpayer's index card and furnish the Municipal Accountant a duly certified list of taxpayers with the amount due and collectible for the current year as basis for recording the RPT Receivable and SET Receivable accounts in compliance with Section 20 of the NGAS Manual for LGUs, Volume I; and 74. The Municipal Accountant maintain subsidiary ledgers for accounts RPT Receivable and SET Receivable in accordance with Section 10 of the NGAS Manual for LGUs, Volume II.					Individual lists of Real Property tax had been submitted to COA. Index card of each taxpayers and all information can be viewed/generated in the ITAX system.

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AAR 2018 p.31	40. Delinquent Real Property Taxes (RPT) and Special Education Taxes (SET) including penalties accruing thereon which accumulated to ₱19,485,958.13 remained uncollected as of December 31, 2018, thus, depriving the Municipality of substantial amount of income which could have been utilized to finance the implementation of various development projects or other major programs/projects/activities (PPAs).	75. We recommended that the Municipal Treasurer enforce collection of delinquent real property taxes by conducting intensive tax campaign in every barangay and by sending Notices of Delinquencies to all delinquent taxpayers. 76. We further recommended that the Municipality avail of the remedies in collecting delinquent real property taxes provided in Sections 256 to 260 of RA No. 7160.	Treasury			Fully Implemented		Sample demand letters were submitted to your office.
AAR 2018 p.35	41. Out of the 25 current and continuing projects/ programs/ activities (PPAs) with appropriations totaling ₱43,627,286.35 under the 20% Development Fund (DF), only 10 with total expenditures amounting to ₱9,945,939.24 were completed in CY 2018, clearly indicating that the utilization of the fund was not maximized while jeopardizing the attainment of the socio-economic development and environmental outcomes of the Municipality.	77. We recommended that Management take appropriate action to address the causes of delay in the implementation of projects under the 20% DF and to fast track the completion of the development projects in accordance with its targeted schedule.	Engineering			Partially Implemented	Out of 5 PPA's only 4 has been implemented. Addl. works for & procurement of various fixtures & Equipment for Mega Market is for bidding this 2025.	Management to strictly follow the recommendation with regards to the implementation of the 20% EDF.
AAR 2018	42. The amount of ₱2,865,614.79 representing	78. We recommended that, henceforth, the Municipality	MSWDO			Fully Implemented		For succeedin

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p.43 AAR 2017	52.61% of the total appropriations for Gender and Development (GAD) in CY 2018 was utilized for programs/projects/activities (PPAs) which were not properly chargeable to the Fund contrary to the provisions of Philippine Commission on Women (PCW), Department of the Interior and Local Government (DILG), Department of Budget and Management (DBM) and National Economic and Development Authority (NEDA) Joint Memorandum Circular (JMC) No. 2013-01 dated July 18, 2013, thus, the funds intended for the attainment of GAD goals was significantly reduced while the effectiveness of the program might have been adversely affected.	properly identify the GAD issues and concerns and use the Fund to implement programs, projects and activities that are aligned with PCW, DILG, DBM, and NEDA Joint Memorandum Circular No. 2013-01 dated July 18, 2013.						g GAD Plan preparatio n, we will ensure that it is aligned with the existing rules by inviting personnel from DILG during GAD Preparatio n.
AAR 2018 p.45	43. The Municipality did not develop and maintain a Gender and Development (GAD) Database, contrary to Section 37(D), Rule VI of the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9710 and Section 4.1.B(1) of PCW-DILG-DBM-NEDA Joint Memorandum Circular No. 2013-1, thus, gender gaps and/or differences within the	79. We recommended that Management, through the Municipal Planning and Development Officer fast track the establishment of the GAD database storage of necessary information in aid of effective gender-responsive planning, programming and policy formulation in accordance with PCW-DILG-DBM-NEDA Joint	MSWDO			Fully Implemented		Year 2018, GAD Database started and completed on the year 2019. On-going updating

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								every November (children's month) of the year.
AAR 2017 p.35	45. The accuracy of the Municipality's Biological Assets account totaling ₱530,000.00 as of December 31, 2017 was not established because the Municipal Accountant and Treasurer did not maintain appropriate property records, contrary to the pertinent sections of the Manual on the New Government Accounting System, Volumes I and II, resulting in the variance of ₱358,000.00, thus rendering the account doubtful.	82. We recommended that the MAO (i) closely supervise the disposal program, seeing to it that complete records are kept including all details of births offspring, deaths and transfers; (ii) submit to the Municipal Treasurer and Municipal Accountant a monthly report of births of animals; (iii) facilitate the request for relief of accountability in case of death or disposal, or require payment of the value of the animal; and (iv) exert more effort in determining the current recipient and the status of the 22 heads of cattle. 83. We further recommended that the Municipal Treasurer post the monthly report of births of animals to the property records and the Municipal Accountant to the books of accounts. 84. We also recommended that the MAO, Municipal Treasurer and Municipal Accountant reconcile their records taking into	MAO			Partially Implemented (per assumption of office, accounted four (4) heads of cattle).	Lack of records as basis for accounting.	Currently reporting records of births and the next in line beneficiari es to the Mun. Accountan t and Mun. Treasurer' s Office. To strictly follow the audit recommen dations and to reconcile our records with the inventory

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		consideration the physical inventory as of December 31, 2017, and make necessary adjustments.						of such assets.
AAR 2017 p.40	46. The Municipality continued to practice indiscriminate disposal of solid waste in an open dump site in violation of Republic Act 9003, thereby posing major public health threat and environmental risks.	We recommended that Management: 85. Prioritize the allocation of funds for the establishment and operation of a sanitary landfill in accordance with Sections 40 and 41 of R.A. 9003. In the meantime, take action to convert the existing open dump site into a controlled dump and hasten its closure within a specific time frame; 86. Enforce strictly the Municipality’s Ordinances relative to solid waste management and ensure 100 percent compliance thereof; and	MENRO Designate			Partially Implemented	LGU had appropriated funds but unable to implement.	Management to appropriate funds for the safe closure of the existing open dump site.
AAR 2015	47. The Municipality of Dauin failed to post the Notice of Awards, Notice to Proceed and Approved Contract in the PhilGEPS website contrary to Sections 37.1.2, 37.1.6 and 37.4.2 of the Revised Implementing Rules and Regulations of RA 9184, thus,	87. We recommended that the BAC post in the PhilGEPS and agency website, if any the Notice of Award, Notice to Proceed and Approved Contract as well as notify the losing bidders the result of the bidding pursuant to Sections 37.1.2, 37.1.6 and 37.4.2	BAC			Not Implemented	Management encountered some technical problems during posting on the PHILGEPS website.	It needed training from PHILGEPS regarding the posting of

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	hindering the government’s effort in promoting transparency, accountability, equity, efficiency and economy in its procurement process.	of the Revised Implementing Rules and Regulations of RA 9184. Conduct survey, site, construction materials, soils and foundation investigations on the road concreting projects, to ascertain the soundness and adequacy of materials/goods to be procured and invite only associations from a duly recognized group in a sector or discipline relevant to the procurement at hand.					all notices.
AAR 2014 AAR 2013 AAR 2012	48. The Municipality did not conduct a physical count of its movable property plant and equipment account as required in Section 124 of the NGAS Manual, Volume I, nor maintained the required property cards thus the existence as well as the reliability of the account balances in the financial statements as of December 31, 2014 which amounted to ₱15,405,659.30 or 17.00% of the total asset accounts could not be ascertained. <i>(As of December 31, 2023, movable property, plant and equipment amounted to ₱65,087,088.25, or 14.44% of the total PPE and</i>	88. The Inventory Committee be required to conduct the physical count of properties and reconcile the same with related property and accounting records and the municipal treasurer to maintain property cards in accordance with existing regulations and to locate the missing movable assets listed under Annex 1 of this report. 89. The Accountant to reclassify the fully depreciated and unserviceable assets from the Property Plant and Equipment to Other Asset accounts and to locate the disbursement vouchers of the unbooked motor vehicles, IT Equipment and furniture and	Inventory Committee			Partially Implemented	An Office Order designating personnel to conduct inventory/ one-time cleansing of PPE was issued and they already conducted the inventory and currently preparing

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	10.34% of the total assets.)	fixtures so these can be recorded in the books.						the report for submission to the Accountant and LCE.
AAR 2014	49.Balances of cash received from national government agencies totalling ₱396,552.41 and unexpended balances of Priority Development Assistance Fund (PDAF)/Countryside Development Fund (CDF) of ₱957,407.02 were not remitted/returned to the source agency/National Treasury contrary to the provisions of Section 6.7 of COA Circular 94-013 and to the ruling of the Supreme Court on November 19, 2013 under General Ruling Numbers 208566, 208493 and 209251.	90. The Municipal Accountant and the Treasurer be required to return the unexpended balances of cash received for completed projects to the source national government agencies and/or remit the unexpended PDAF/CDF to the National Treasury pursuant to Section 6.7 of COA Circular 94-013 and the Supreme Court decision dated November 19, 2013 under General Ruling Numbers 208566, 208493 and 209251.	Accounting			Not Implemented		Management has to identify the unremitted fund balance to the Bureau of Treasury.
AAR 2014	50.Overdue cash advances of former officers and employees of the Municipality of Dauin amounting to ₱61,876.68 remained recorded in the books as Advances to Officers and Employees instead of Other Receivables account contrary to Sections 27 and 34 of the Manual on the New Government	91. Proper coordination with the Department of Education (DepEd) be made to require the DepEd officials who are also members of the Local School Board to secure clearances from money and property accountabilities from the concerned local government agency, where they are assigned,				Not Implemented		Management had already stopped granting cash advances to employees

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	Accounting System (MNGAS) for LGUs.	to ensure that all outstanding cash advances and other property accountabilities are settled and/or returned first before they retire or transfer.						from other agencies.
AAR 2013	51.The Municipality’s real properties, numbering 22, were not covered by certificates of title in its name, except for one, thus putting at risk its ownership thereto, while no subsidiary records thereon were maintained by the Municipal Treasurer and Accountant, thus the reliability of the balance of the land account as of December 31, 2013, amounting to ₱3,869,119.97, could not be ascertained.	We recommended that: 92. The Mayor instruct the Municipal Treasurer and the Municipal Accountant to maintain their respective property records for all real property. 93. The Mayor create a committee to process the transfer of title of all acquired real properties to the municipal government. 94. The Mayor request the Sangguniang Bayan for appropriations to cover the cost of titling of all real properties.				Not Implemented		Still waiting for the titled real properties to be released.
AAR 2013 AAR 2012	52.A difference of ₱2,091,168.02 between the bank and book balances of Cash in Bank, which has been in existence prior to CY 2005, remained unreconciled as of December 31, 2015, thus adversely affecting the fair presentation of the Cash account in the financial statements.	We recommended that the Accountant and Treasurer exert all efforts to locate the missing disbursement vouchers amounting to ₱117,360.76 and the unidentified reconciling items/ disbursements of P1,973,457.26 in order that these can be taken up in the books accordingly.	Treasury, Accounting			Not Implemented	Lack of personnel to do the job	Managem ent is planning to assigned personnel to do the job.

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	validity and propriety of the disbursements made.	approval of such transactions; 103. Submit the lacking documentary requirements to prevent the suspension of ₱193,417.00 from turning into a disallowance; and, 104. Desist from attending training seminars organized and/or with the aid of private organizations, otherwise, this AOM shall serve as a stringent caution that we shall disallow the entire amount should there be any similar occurrences in the future. Take cognizance of DILG MC 2011-59 dated April 25, 2011 strongly discouraging conventions and the like from being held outside of the geographical island where the LGU is located.				Not Implemented <		

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	without the appropriate authority and in violation of the pertinent laws, rules and regulations governing the release of PDAF funds, hence, their validity, legality and propriety are in question.	transactions totaling ₱3,400,000.00 are hereby suspended in audit.						
AAR 2010	58.Municipal officials granted excessive Productivity Enhancement Incentive (PEI) to its officers and employees at ₱18,000.00 each or a total of ₱1,447,200.00, in excess of the maximum allowable amount of P10,000.00 per employee as stipulated under DBM Budget Circular No. 2010-3 dated November 30, 2010, thus, resulting to irregular and excessive disbursements of ₱643,200.00.	106.We recommended the immediate refund in full of the amounts received in excess of what is authorized in DBM Budget Circular No. 2010-3 totalling ₱643,200.00. 107.Direct also the Municipal Accountant and the Municipal Budget Officer to be vigilant and not to certify disbursements which go beyond the provisions of the law.	Accounting			Partially Implemented		Managem ent has refunded and with a balance of P8,000.00 representi ng disallowan ce from a deceased person.
AAR 2007	59.The Municipality granted additional cash gift for CY 2007 to its officials and employees at ₱18,000.00 each in the total amount of ₱1,332,000.00 in violation of Items No. 1 and 2 of the Local Budget Memorandum No. 54 dated December 19, 2007 and Section 325 of the Local Government Code of 1991, thus	108.Require the municipal officials and employees to immediately refund in full the extra cash gift amounting to ₱1,332,000.00 for CY 2007. Henceforth, the local chief executive should ensure that the grant of similar benefits complies with prescribed guidelines especially insofar as observance of the PS limitation is	Accounting			Partially Implemented		Managem ent has refunded and with a balance of P18,000.0 0 representi ng disallowan

MUNICIPALITY OF DAUIN

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

As of July 31, 2025

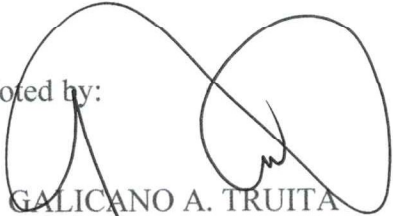
REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	resulting to unlawful use and overspending of government funds.	concerned so that the disbursements will not be disallowed in audit.						ce from a deceased person

Prepared by:


MARIA ANA E. DELFINO
Municipal Accountant


MARIFE D. TENIDO
HRMO II

Noted by:


GALICANO A. TRUITA
Municipal Mayor