

ACTION PLAN MONITORING TOOL

Sector : LGAS-E, Negros Oriental 1

Team : R7-05

Agency Audited : Municipality of Dauin

AAR Date : June 26, 2025

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Reviewed by : Janice Verina Sarita

Approved by : Katherine Z. Velez

Date :

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Date :

Ref.	Audit Observation and Recommendation	Agency Action Plan			COA Monitoring				
		Action Plan/ Remarks	Person/Dept. Responsible	Target Implem. Date	Date of follow- up	Implem. Status (Full, Partial, Ongoing, Non- implementation	Actual Implem. Date	Reason for Delay/ Non- implementation (if applicable)	Comments/ Action Taken
AAR 2024	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. We recommended and Management agreed that:	The Accounting and Engineering Office to coordinate and identify the completed projects still in the CIP account.	Accounting Office Engineering Office			Ongoing		Management still currently identifying the projects to be transferred.	

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	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; 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; The Municipal Accountant record the corresponding depreciation expenses for the current and prior years; The Municipal Accountant prepare individual subsidiary ledgers for each project to ensure proper recording and monitoring; and 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.								
AAR 2024	2. Inconsistent with Section 248 of Republic Act (RA) No. 7160,		Assessor's Office,			Ongoing		The iTax system had recently	

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	the Real Property Tax (RPT) Receivable and Special Education Tax (SET) Receivable, both 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. We recommended and Management agreed to identify all duplicate real property entries in the assessment roll and require the service provider of the iTax System to update and cleanse the database accordingly to ensure the accuracy of the assessed values used for tax receivable recognition. 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.		Treasurer's Office, Accounting Office					been updated by the service provider so the Municipality will use the updated database.	

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AAR 2024	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. We recommended and the Municipal Accountant agreed to: 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; Prepare the necessary adjusting entries to effect the corrections in the financial statements to ensure accurate financial reporting; and		Accounting Office			Ongoing		Management is still trying to determine the amounts needed for the journal entries.	

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	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.								
AAR 2024	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. We recommended and the Municipal Accountant agreed to: 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		Accounting Office			Fully Implemented			The Municipal Accountant submitted JEV No. 100-2025-04-024 dated April 25, 2025, reclassifying the outdoor LED wall display and correcting the depreciation expense for the affected asset accounts.

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	Equipment (1-07-05-030), and to adjust the corresponding depreciation expense accounts; and 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.								
AAR 2024	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 (₱109,595.00) and Disaster Response and Rescue Equipment (₱198,489.00), thereby affecting the accuracy of the financial statements as of December 31, 2024.		Accounting Office			Fully Implemented			The Municipal Accountant submitted JEV No. 100-2025-04-023 dated April 25, 2025, reclassifying the payment of the above various LDRRM supplies and equipment to their appropriate accounts, rectifying the depreciation expense computed for the account

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	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 Equipment ₱198,489.00 Other Supplies & Materials Inventory ₱168,334.00 Other MOOE 40,250.00 Other PPE 99,500.00 We further recommended that the corresponding depreciation expense computed for the account Other PPE be rectified, while the								Other PPE, and recognizing the depreciation expense for the account Disaster Response and Rescue Equipment.

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	depreciation expense for the account Disaster Response and Rescue Equipment be properly recognized.								
AAR 2024	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). 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. We also recommended that Management consider applying the remedies for the collection of real		Treasurers Office			Partially Implemented		Not all taxpayers have paid still.	Notices have been sent to Delinquent Taxpayers. The Tax Amnesty Program had also been availed of.

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	property tax in accordance with the relevant provisions of RA No. 7160.								
AAR 2024	7. Purchases totaling at least ₱548,234.00 were charged to the LDRRMF through Negotiated 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. We recommended and Management agreed that henceforth, the BAC undertake 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. We further recommended and Management agreed to use Negotiated Procurement–Small Value Procurement only if they can		BAC			Ongoing			Transactions for the year still need to be substantially examined to determine compliance.

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	establish compliance with the requirements specified in Annex “H,” Sections 48 and 53.9 of the 2016 IRR of RA 9184. We furthermore recommended and the BAC agreed to strictly comply with the posting requirements mandated by RA 9184 and its 2016 IRR.								
AAR 2024	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. 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.		Engineering Office			Ongoing		Some deficiencies have yet to be corrected.	Management had already sent a letter to the contractor to correct the deficiencies.

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	We further recommended and Management agreed to enhance its monitoring and validation procedures by ensuring that all work items are physically verified and accounted for prior to certifying project completion and processing the final payment.								
AAR 2024	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 provisions of the NGAS Manual for LGUs, Volume I, thus, proper monitoring and accounting of these toiletries and supplies could not be ensured. 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		Accounting Office Engineering Office Market Supervisor Designate			Ongoing			Monitoring for the year still need to be substantially examined to determine compliance.

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	procedures for supplies and the reporting of their issuance, respectively.								
AAR 2024	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 January 12, 2016 and COA Circular No. 2014-001 dated March 18, 2014, thus, gender responsiveness of the programs and activities was not assured. 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	For the succeeding years, the Municipality will submit on time.	GAD Focal Person			Not Implemented		GAD Plan and Budget still not submitted within the prescribed period.	

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	dated February 12, 2016. 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 the said reports to the COA Audit Team. We further recommended that Management ensure that the GAD AR is accompanied by the required reports listed under Section C.8 (5) of the PCW-DILG-DBM-NEDA JMC No. 2013-01.								
AAR 2024	11.The Local School Board (LSB) was unable to provide copies of the CY 2024 SEF Annual Budget to the Municipal Accountant, Budget Officer, and Treasurer within the expected timeline and has not fully complied with the required posting of the Quarterly SEF Utilization Reports or with its submission to DepEd and other authorities as stipulated in Item 6.1 of the DepEd-DBM-DILG JC No. 1, s. 2017 dated January 19, 2017, which undermines the		Local School Board Accounting Office			Partially Implemented		The LSB had yet to submit the SEF reports within the prescribed period.	The LSB had already provided a copy to the required offices.

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	effective monitoring, transparency, and accountability in SEF allocation and utilization. We recommended that the LSB ensure the proper documentation and timely dissemination of the approved SEF Budget to the Municipal Budget Officer, Municipal Accountant, and Municipal Treasurer, in accordance with the requirements of Item 6.1 of DepEd, DBM, and DILG Joint Circular No. 1, s. 2017. We further recommended that the Municipal Accountant, in coordination with the LSB, ensure the prompt and regular submission of the quarterly and annual SEF Utilization Reports to the DepEd Central Office, the Sangguniang Bayan, and the DBM and DILG Regional Offices as mandated by the same Circular. Lastly, we recommended that the LSB establish a monitoring system to ensure the timely submission of required reports to avoid future delays.								

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AAR 2023	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. 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			Ongoing		The Inventory Committee is still conducting a physical inventory on all properties of the Municipality.	An order designating personnel to conduct inventory/one-time cleansing of PPE was issued and they are currently preparing the report for submission to the Accountant and LCE.

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	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 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. 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 Annual Budget. 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		Engineering Dept MPDC MBO			Not Implemented			Management had yet to submit the documents for substantial validation.

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	AIP. We further recommended that the APP contain all the vital information about the projects to be implemented.								
	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. We recommended that Management strictly follow the appropriate procurement procedures provided under R.A. No. 9184 and its revised IRR when hiring a technical		HRMO, BAC, Accounting,			Not Implemented			The transactions during the year involving consultants still need to be substantially validated.

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	consultant to ensure transparency, economy, and efficiency.								
	15.The two units of ambulances 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. We recommended that 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		RHU			Fully Implemented			The Ambulance already has a DOH-License to Operate.

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	DOH.								
	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. 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. We further recommended that, henceforth, the Municipal Accountant ensure the		Agriculture LDRRMO			Partially Implemented		The Municipality is still in the process of formulating policies and guidelines regarding this.	Management submitted already Photo documentation in culling activities, Brgy. Certifications of Hog Death, and Swine Disease Investigation Form.

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	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.								
AAR 2022	17.The accuracy and reliability 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		Accounting, Engineering, Treasurer			Ongoing		The Municipality had yet to finish the report after conducting the road networks inventory count.	

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	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. We recommended that 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. 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								

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	before the statement date.								
AAR 2022	18.The Cash in Bank – Local Currency, Current Account (LCCA) (10102010) showed a difference of ₱749,709.77 against the confirmed balance from the 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. We recommended that the Municipal Accountant exert extra effort to seek the necessary evidence or documentation to support the correction of the errors noted and, henceforth, improve monitoring and reporting systems, particularly		Accounting, Treasurer			Not Implemented		The unidentified items have yet to be reconciled since they existed before 2001.	

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	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. 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.								
AAR 2022	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		Accounting, Treasurer			Not Implemented			MT and MA had conducted monthly reconciliation between the two records.

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	Treasury and Accounting records were not detected and corrected promptly because the required periodic reconciliation between the cashbooks and ledger balances was not done by the Municipal Treasurer and the Municipal Accountant, contrary to the pertinent provisions of the Local Treasury Operations Manual (LTOM), 2nd Edition and COA Circular No. 97-002 dated February 10, 1997, thus, the balance of the account Cash-Local Treasury (1-01-01-010) in the GF, SEF, and TF was not presented correctly and accurately in the financial statements as of December 31, 2022, affecting the reliability thereof. We recommended that the Municipal Treasurer and the Municipal Accountant conduct the required periodic reconciliation between the cashbooks and the subsidiary accounting records so that differences between the two records can be determined and corrected/adjusted right away to								The year-end balances still need to be evaluated to see if they were already reconciled.

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	ensure the fairness of the presentation of the cash account in the financial statements.								
AAR 2022	20.The disbursements of the 20% Development Fund (DF) for advance payments, progress payments, final payments, and release of retention money amounting to ₱20,151,630.24 of various infrastructure projects procured through public bidding were not fully substantiated by the basic and additional documentary requirements prescribed under Sections 9.1 to 9.1.1.5 of COA Circular No. 2012-001 dated June 14, 2012, thus, the transactions' accuracy and validity could not be ascertained. We recommended that the Municipal Accountant submit the lacking supporting documents as required under Sections 9.1 to 9.1.1.5 of COA Circular No. 2012-001 dated June 14, 2012, to enable the audit team to properly evaluate the accuracy and validity of the subject disbursements.		Accounting			Partially Implemented			Partial submission of as-built plans had already been made but not for all projects. Transactions for the year still need to be substantially examined to determine compliance.

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	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 PD No. 1445.								
AAR 2022	21.The Municipality failed to provide sufficient and vital information such as specific boundaries, stationing, landmarks, and symbols in the plans and drawings for various projects of road concreting implemented under the 20% Development Fund (DF), an indication that the detailed engineering activities provided under Annex A of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 were not strictly complied with, thus, overlapping stations, double listed road sections, and any gaps or duplications that might exist may go undetected or unidentified, while effective and		Engineering			Not Implemented			Documents for the year still need to be substantially examined to determine compliance.

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	efficient monitoring of the completed projects may not be established or strengthened. We recommended that the Municipal Engineer ensure that sufficient and vital information, such as specific boundaries, stationing, landmarks, and symbols, are provided in the plans and drawings for road concreting projects. We further recommended that, henceforth, Management unfailingly ensure strict compliance with the required detailed engineering activities in accordance with the provisions under Annex A of the Revised IRR of RA No. 9184, giving utmost consideration to the deficiencies discussed above.								
AAR 2022	22. Local Disaster Risk Reduction and Management (LDRRM) motor vehicles and heavy equipment were used for purposes other than for disaster/calamity response and rescue/relief operations,		LDRRMO			Not Implemented		The vehicles still had been used for purposes other than disaster rescue and relief operations.	Trip tickets for the year still need to be submitted to determine usage of the LDRRM vehicles.

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	contrary to Section 5.2.1.1.1 of the Department of the Interior and Local Government (DILG) Memorandum Circular (MC) No. 2021-004 dated January 18, 2021, subjecting the motor vehicles and heavy equipment to wear and tear which could result in their unavailability when actual calamity/disaster strikes, thereby negating the purpose for which the vehicles and heavy equipment were purchased. We recommended that Management ensure that the LDRRM motor vehicles and heavy equipment be exclusively used for disaster/calamity response and rescue/relief operations in conformity with DILG MC No. 2021-004 dated January 18, 2021. Otherwise, refund/replenish the LDRRMF for the cost of the subject motor vehicles and heavy equipment, the appropriations for which shall be taken from the General Fund.								
AAR 2021	23.The Municipality still maintains a checking account with the		Treasurer			Partially Implemented		Reconciling Items still cannot	Closed the PVB account.

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	Philippine Veterans Bank (PVB) even if the purpose for which it was opened has already been served, while deposits were made to the account to avoid dormancy or inactivity charges. Moreover, the accuracy, validity and reliability of its yearend book balance of ₱1,904,707.92 could not be ascertained due to unadjusted, unidentified, unsupported and unverified long outstanding reconciling items in the Bank Reconciliation Statement (BRS). We recommended that Management close their checking account with the PVB and appropriate the money for the implementation of programs and projects which are beneficial to the constituents of the Municipality, subject to the usual budgeting and accounting process. We also recommended that the Municipal Accountant exert extra effort to locate the documents supporting the reconciling items, make							be found.	

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	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.								
AAR 2021	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. We recommended that Management submit the		LDRRMO			Partially Implemented		Management still had not submitted the Municipality's valid Permit to Purchase, Permit to Possess, and clearance or permission from NTC prior to the said acquisition.	Management had yet to submit the NTC permit authorizing and accrediting the dealer/supplier.

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	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. We further recommended that, henceforth, Management procure radiocommunication equipment from NTC-authorized and accredited dealers only and adhere strictly to the existing rules and regulations governing the acquisition of radiocommunication equipment.								
AAR 2021	25. Honoraria amounting to ₱45,000.00 and ₱55,000.00 were paid to the members of the KALAH-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,		Accounting			Ongoing			Management had already discontinued giving honoraria to the MCT and MIAC members and started refunding through salary deduction.

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	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: a. An explanation of why the MIAC was created despite the absence of any stipulation in the MOA for the creation thereof; b. 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 c. Computation of the honoraria paid to the payees. 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.								

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AAR 2021	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 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. We recommended that the Municipal Disaster Risk Reduction Management Council (MDRRMC), through the MDRRM Officer, review the MDRRMFIP and include all 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		LDRRMO			Not Implemented			Implementation for the year still needs to be evaluated at year-end.

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	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.								
AAR 2020	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. 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.		Accounting			Not Implemented		The BGCM had been fully utilized and liquidated so they can no longer use the monitoring tool.	The monitoring tool used by the Municipality still needs to be submitted to be evaluated whether a proper tracking is established.
AAR 2020	28. The Municipality spent ₱9,109,546.00 for the purchase of relief goods out of the Bayanihan Grant to Cities and		Accounting, Treasurer, Budget			Not Implemented		Management had only submitted SB Resolution No. 23-042	

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	Municipalities (BGCM) despite the absence of an approved appropriation ordinance in violation of Section 3.7 of DBM Local Budget Circular (LBC) No. 125 dated April 7, 2020. We recommended that Management refrain from disbursing funds without appropriations in accordance with Section 305(a) of RA No. 7160.							which advised that the Local Finance Committee and the Mayor confer with the COA as to acceptable remedies to solve the matter.	
AAR 2020	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.		LDRRMO, MSWDO			Not Implemented		Management had not yet justified the subject issues.	

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	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.								
AAR 2020	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 Bayanihan Grant to Cities and Municipalities (BGCM) and Local Disaster Risk Reduction and Management Fund (LDRRMF), respectively, could not be ascertained because the		BAC			Ongoing			Transactions for the year still need to be substantially examined to determine compliance.

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	Purchase Orders (POs) did not contain the complete detailed specifications and brand names of the items contrary to Item B of COA Circular No. 96-010 dated August 15, 1996, making it difficult to compare the prices of these supplies and goods with the prevailing market price and establish compliance with Section 5 of the Government Procurement Policy Board (GPPB) Circular No. 01-2020 dated April 6, 2020. 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.								
AAR 2020	31.The Municipality procured one unit ambulance amounting to ₱3,094,000.00 for use in the Rural Health Unit without satisfactorily adhering to the rules on the conduct of		BAC			Ongoing		Management had been working on complying with the deficiencies.	

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	procurement activities under Republic Act (RA) No. 11494 and despite the lack of required supporting documents contrary to Government Procurement Policy Board (GPPB) Resolution No. 18-2020 dated September 16, 2020 and GPPB 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. We recommended that Management strictly adhere with the rules on the conduct of procurement activities under RA No. 11494 and ensure that the documentary requirements are satisfactorily complied with pursuant to GPPB Resolution No. 18-2020 dated September 16, 2020 and GPPB Circular No. 01-2020 dated April 6, 2020. We also recommended that Management submit an								

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	explanation on the deficiencies noted.								
AAR 2020	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 scenarios. 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)		LDRRMO			Partially Implemented		Management had not yet submitted the report on donations to the OCD.	Management had yet to submit a notarized copy of the Acknowledged Receipt of Donations for the Gokongwei Brothers Foundation as there was only a Delivery Receipt and Excise Taxpayer's Removal Declaration.

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	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.								
AAR 2020	33.The distribution of welfare goods totaling ₱23,975,127.00 charged against the Bayanihan Grant to Cities and Municipalities (BGCM) and Local Disaster Risk Reduction and Management Fund (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. We recommended that in the distribution of relief goods, Management prepare the Relief		LDRRMO, MSWDO			Partially Implemented		The Distribution was done during ECQ and there was no direct contact with the beneficiaries, thus there was difficulty in completing the RDS.	

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	Distribution Sheets which should contain the name and signature of recipients as well as the date of receipt, and such other necessary information, including the kind and quantity of items received to establish accountability.								
AAR 2020	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. We recommended that Management require the Bids and Awards Committee to		BAC			Partially Implemented			The BAC Chairperson commented that they were confronted with the prospect of shortage since the supply was very limited compared to the demand. In their haste and desperation to purchase medical supplies, they looked for suppliers who could provide their immediate needs. They forgot to compare the

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	submit justification for the procurement of the items above the highest suggested retail price of the DOH. 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.								prices with the prevailing market price and overlooked the possibility of overpricing Purchases for the year still need to be substantially validated.
AAR 2019	35.Regular cash advances totaling ₱231,891.69 and special cash advances amounting to ₱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. <i>As of December 31, 2022, the following advances remained</i>		Accounting			Not Implemented		The request for authority to write off dormant receivable accounts was returned by the Auditor through a letter dated November 6, 2020, because Management failed to strictly comply with the conditions and requirements under paragraphs 7.4 and 8.3 of COA Circular No. 2016-005.	Cash advances during the year to be evaluated. Demand letters had been sent to those who remained unliquidated.

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	<i>unliquidated:</i> <i>Advances for Operating Expenses - ₱ 540.91</i> <i>Advances to Payroll - ₱17,200.00</i> <i>Advances to Special Disbursing Officer - ₱150,000.00</i> <i>Also, cash advances of ₱27,885.00, aged over 10 years remained unsettled.</i> We recommended that the Municipal Accountant require the accountable officers handling the 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. 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								

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	transferred to other government agency. 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.								
AAR 2019	36.Copies of perfected contracts together with the supporting documents of at least 17 infrastructure projects started in 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.		BAC			Not Implemented		The submission of contracts was still beyond the reglementary period.	

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	We recommended that, henceforth, Management furnish the Auditor with a copy of contracts together with the 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.								
AAR 2019	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.		SB			Not Implemented			Payment to these Leagues in 2025 still needs to be verified.

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	We recommended that the Municipal Treasurer require the issuance of ORs (AF No. 51) from the VMPLP, Inc. and PCL, Inc. - Negros Oriental Federation for the payments made for membership dues/fees in CY 2019. We further recommended that the Municipality withhold future payments until the leagues comply with this requirement.								
AAR 2019	38.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 of the Manual on the New Government Accounting System (NGAS), Volume I, and Section 10, Volume II of the same	The iTax system had been updated as of December 31, 2024.	Treasurer Assessor			Ongoing		The Municipal Accountant still had to wait for the final list of taxpayers from the Municipal Treasurer to record the year's receivable.	The reconciliation of records was still on-going between MAO, MTO. The list of taxpayers can be viewed through iTax System.

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	Manual, thus, RPT/SET Receivable and Deferred RPT/SET Income accounts as presented in the financial statements could not be relied upon. <i>As of December 31, 2022, the balances of accounts RPT Receivable and SET Receivable per records of the MAO and MTO showed a difference of ₱9,693,401.87</i> . We recommended that: a) 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 avoid accumulation of unreconciled differences;								

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	b) 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; c) 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 d) 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.								

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AAR 2018 AAR 2011	39.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. 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			Ongoing			The implementation of projects still needs to be evaluated at year-end.
AAR	40.The amount of ₱2,865,614.79		GAD Focal			Not Implemented		The GAD	

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2018	representing 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. We recommended that, henceforth, the Municipality properly identify the GAD issues and concerns and use the Fund to implement programs, projects and activities that are aligned with PCW, DILG,		Person					database had yet, to be completed hence, it could not be assured whether the GAD programs included in the Annual GPB were gender-responsive.	

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	DBM, and NEDA Joint Memorandum Circular No. 2013-01 dated July 18, 2013.								
AAR 2018	41.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 locality could not be fully identified and analyzed, defeating the purpose of having GAD-responsive Programs/Projects/Activities (PPAs). 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		GAD Focal Person			Ongoing		The GAD Database was still in the process of completion.	

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	formulation in accordance with PCW-DILG-DBM-NEDA Joint Memorandum Circular No. 2013-1 to ensure that the PPAs are aligned with GAD-related undertakings.								
AAR 2018 AAR 2017	42.Out of the total expenses of ₱1,233,794.00 of the Local Council for the Protection of Children (LCPC) in CY 2017, only 7.85% or ₱96,890.00 was expended for child protection services, while 43.85% or ₱541,015.00 was given as Aid to Individuals in Crisis Situation (AICS), 26.49% or ₱326,800.00 was spent for the honorarium of Day Care Workers (DCWs), and 21.81% or ₱269,089.00 for Scholarship Program, disregarding the primary purpose of the fund as contemplated under RA No. 9344. We recommended that in the preparation of its Annual Work and Financial Plan, the LCPC allocate more funds for PPAs that would promote children's right and welfare and protect		LCPC			Not Implemented			The required reports under DILG MC No. 2012-120 had yet to be submitted.

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	them against abuse, neglect, exploitation and violence as envisioned under RA No. 9344. We further recommended that the Council prepare the Local Development and Investment Plans for Children, Local Code for Children, and Local State of Children's Report as required under DILG Memorandum Circular No. 2012-120 dated July 4, 2012.								
AAR 2018	43. 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. We recommended that the MAO (i) closely supervise the disposal program, seeing to it that		Agriculture Accounting Treasurer			Not Implemented			Inventory count and adjustments at year-end still need to be substantially evaluated.

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	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. 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. We also recommended that the MAO, Municipal Treasurer and Municipal Accountant reconcile their records taking into consideration the physical inventory as of December 31, 2017, and make necessary adjustments.								

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AAR 2017	44. 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: a. Prioritize the allocation of funds for the establishment and operation of a sanitary landfill in accordance with Sections 40 and 41 of RA No. 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; b. Enforce strictly the Municipality's Ordinances relative to solid waste management and ensure 100 percent compliance thereof; and c. Involve all barangays to actively participate in the implementation of waste reduction and segregation at					Ongoing			The Sanitary Landfill had already been completed and operational. The Safe closure and rehabilitation of the dump site had already been appropriated a budget.

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	source in accordance with RA No. 9003.								
AAR 2017	45.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 No. 9184, thus, hindering the government's effort in promoting transparency, accountability, equity, efficiency and economy in its procurement process. 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 of the Revised Implementing Rules and Regulations of RA No. 9184. Conduct survey, site,					Partially Implemented		Management had encountered problems in posting on PhilGEPS.	

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	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.								
AAR 2016	46.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, 2022, movable property, plant and equipment amounted to ₱25,460,200.90, or 10.56% of the total PPE and 5.77% of the</i>		Inventory Committee			Not Implemented			Management had yet to finish the report on the a physical count of all properties and reconcile them with records. Management had yet to finish reclassification of the needed properties.

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	<i>total assets.)</i> a. The Inventory Committee was 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. b. 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 fixtures so these can be recorded in the books.								
AAR 2016	47.Balances of cash received from national government agencies totalling ₱396,552.41 and unexpended balances of Priority Development Assistance Fund (PDAF)/Countryside		Accounting Treasurer			Partially Implemented		Balances of cash received from the national government agencies totaling ₱396,552.41 had	

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	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. 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.							not been remitted to the source agency because the national treasury required the identification of the source agencies which Management lacked.	
AAR 2016	48. Overdue cash advances of former officers and employees of the Municipality of Dauin amounting to ₱61,876.68 remained recorded in the books		Accounting			Partially Implemented		Management had already stopped granting cash advances to employees from	A reclassification had already been made on February 27,

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	as Advances to Officers and Employees instead of Other Receivables account contrary to Sections 27 and 34 of the Manual on the New Government Accounting System (MNGAS) for LGUs. a. The Municipal Accountant was required to reclassify the recorded Advances to Officers and Employees totalling ₱61,876.68 to Other Receivables. The proposed reclassification entries are as follows: Other Receivables ₱61,876.68 Due from Officers & Employees ₱61,876.68 b. 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							other NGAs. Due to a lack of coordination between the LGU and DepEd personnel, the outstanding cash advances had not been fully settled.	2015 per Journal Entry Voucher Nos. 2015-001 and 2015-002.

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	agency, where they are assigned, to ensure that all outstanding cash advances and other property accountabilities are settled and/or returned first before they retire or transfer.								
AAR 2016	49. 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: a. The Mayor instruct the Municipal Treasurer and the Municipal Accountant to maintain their respective property records for all real property. b. The Mayor creates a		Accounting Treasurer			Ongoing		The titling process is still ongoing. Still waiting for the titled real properties to be released.	

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	committee to process the transfer of title of all acquired real properties to the municipal government. c. The Mayor request the Sangguniang Bayan for appropriations to cover the cost of titling of all real properties.								
AAR 2016	50.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: a. 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 ₱1,973,457.26 in order that these can be taken up in the		Accountant Treasurer			Not Implemented		The unidentified reconciling items amounting to ₱1,973,457.26, which existed before CY 2000, remained unadjusted due to unavailability of documents. Management still lacks the personnel to do the reconciling.	

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	books accordingly.								
AAR 2016	51. Contributions from GSIS members amounting to ₱472,178.86 were unremitted as of December 31, 2013, contrary to Sections 6(b) and 7 of RA No. 8291 thus, Account Due to GSIS remained doubtful and unreliable. It was recommended that: a. The accountant should locate and trace/identify the remitting members from the supporting documents; reconcile and remit the same as soon as possible. b. Management should give priority to this deficiency with the end in view of eliminating the same from the account balances to ensure reliable financial reports.		Accountant			Not Implemented		There still remained unremitted amounts pertaining to unidentified accounts. Waiting for the computation from GSIS of the unpaid premiums and still subject for further verification.	
AAR 2016	52. The shares of the province and 23 barangays of the Municipality of Dauin from the		Accountant Treasurer			Not Implemented		Management had yet to release the CRMP shares	The taxes were remitted but not always within

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	collections of Real Property Tax (RPT) and Coastal Resource Management (CRM) collected in CY 2013 and prior years in the total amount ₱1,900,123.06 were not remitted by the Municipality to the concerned LGUs contrary to Section 271 (d) of RA No. 7160, Section 36 of COA Circular No. 92-382 and Article F of the Amended Municipal Ordinance No. 10-02, thus depriving the recipient barangays from implementing development projects that may be sourced from the RPT and CRMP shares. We recommended that Management should: a. Require the municipal treasurer to immediately remit all taxes withheld for the accounts of the province and its barangays from various sources within the reglementary period on the 5th day after the end of the quarter. b. Likewise, remit the CRMP shares after the end of each							due to the non-submission of supporting documents. The documents pertaining to the ₱154,353.66 had yet to be verified by the Municipal Accountant.	the reglementary period.

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	month pursuant to Article F of the Amended Municipal Ordinance No. 10-02 dated August 16, 2010. c. Require the OIC-Municipal Accountant to look into the source documents of the ₱154,353.66 and prepare adjusting entries, if necessary.								
AAR 2015	53. Payments totaling ₱64,107.40 for the benefit of the fishermen associations were inappropriately charged to the CRM Fund, thus, resulting in the disallowance thereof. We recommended for the immediate recovery of the total amount of ₱64,107.40 from the various Fishermen Associations as indicated in Annex 8. We further recommended that the LGU shall endeavor to outline programs and projects with long-term benefits which have a direct impact for the sustainable development of its coastal resources.					Partially Implemented		The Municipality's PPAs did not include those with long-term benefits on the development of their coastal resources.	The refund was made on installment basis through monthly payments by the Fishermen Association concerned.

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AAR 2015	54. Travelling expenses amounting to ₱261,417.00 were unnecessarily spent in allowing officials to attend a training seminar organized by a non-accredited private training institution, in violation of CSC Res. No. 051858, Section 33 of P.D. 1445 and DBM NBC No. 486, thus, rendering questionable the validity and propriety of the disbursements made. We recommended the following: a. Require concerned officials to refund immediately in full the disallowed payment amounting to ₱68,000.00. Be it a reminder that disallowance in audit is a joint and solidary liability of all officials involved in the processing and approval of such transactions; b. Submit the lacking documentary requirements to prevent the suspension of ₱193,417.00 from turning into a disallowance; and,					Not Implemented		Management has yet to send demand letters to the remaining officials who have yet to refund. The Municipal Mayor had discouraged attendance to seminars organized by non-accredited private institutions and outside Negros Oriental.	Some officials had already started refunding the amount.

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	c. 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.								
AAR 2015	55.The financial assistance received by the LGU from the Priority Development Assistance Fund (PDAF) were diverted also as financial assistance to four other government agencies totaling ₱3,400,000.00, thereby depriving the constituents of the Municipality from the benefits had priority programs and projects been implemented in their own locality. The said		Mayors Office			Not Implemented		Management had yet to request a revised SARO from DBM.	

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	disbursements were made 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. We recommended that Management provide the auditor the revised and approved SARO specifying in detail the recipients of the PDAF so disbursed and the corresponding Memorandum of Agreement, if so warranted, for proper monitoring and evaluation of the fund transfers, otherwise, we shall be constrained to disallow said payments. Pending compliance, the subject transactions totaling ₱3,400,000.00 are hereby suspended in audit.								
AAR 2014	56. 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		Accounting			Not Implemented		No request for write-off had been applied for the balance of ₱8,000.00 of one deceased	

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	maximum allowable amount of ₱10,000.00 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. 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. a. 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.							employee (Ayawan) as Management will still try to collect the remaining balance.	
AAR 2013	57.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		Accountant			Ongoing		There is still a remaining balance of ₱18,000.00, the balance relating to a deceased employee..	The disallowance was under appeal with COA Regional Office No. VII.

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	Local Government Code of 1991, thus resulting to unlawful use and overspending of government funds. Required 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 concerned so that the disbursements will not be disallowed in audit.								