MUNICIPALITY OF SIBULAN
Province of Negros Oriental

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2024
As of ______________

				Agency Action Plan							Results of COA Validation				
					Person / Dept. Responsible	Target Implementation		Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be Taken	Date of Follow-Up	Status of Implementation	Actual Implementation Date		
Ref.	Audit Observations		Audit Recommendations	Action Plan		From	To						From	To	Remarks
CY 2024 AAR AO No. 1 Page 36	The Local Government Unit did not take advantage of the guidelines and procedures of COA Circular No. 2020-006 dated January 31, 2020 on the one-time cleansing of Property, Plant and Equipment (PPE), thus affecting the fairness of presentation of the financial position in the financial statements and depriving the government of reliable and useful information in decision-making and accountability for these assets		Adhere to the guidelines and procedures provided in COA Circular No. 2020-006 dated January 31, 2020, for the one-time cleansing of PPE account balances to ensure reliable PPE balances that are verifiable as to existence, condition, and accountability as follows:												
		1.	Strictly follow the guidelines and procedures in the conduct of physical count of PPE, recognition of PPE items found at the station, and disposition for non-existing/missing PPE items, and require the Accountant and Property Officer to reconcile their records based on the results of the actual physical inventory and effect necessary adjustments;	To gradually conduct one-time cleansing of PPE.	Inventory Committee (IC)	3Q of 2025	1st Sem of 2026	Pending	Disposal of unserviceable PPE is to be conducted first.	To convene the IC and commence the one-time cleansing		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		2.	Adopt the uniform numbering system for property numbers of PPE and require the Property Unit to update the property stickers based on the prescribed format and to include the required information under Sections 5.6 and 5.7 of COA Circular No. 2020-006 dated January 31, 2020;	To follow what is prescribed in the COA Circular No. 2020-006.	Inventory Committee (IC)	3Q of 2025	1st Sem of 2026	Pending	Disposal of unserviceable PPE is to be conducted first.	To convene the IC and tagging of the PPE.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		3.	Submit the approved PIP to the COA Audit Team within the prescribed period;	To gradually conduct one-time cleansing of PPE.	Inventory Committee (IC)	3Q of 2025	1st Sem of 2026	Pending	Disposal of unserviceable PPE is to be conducted first.	To convene the IC and commence the one-time cleansing		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		4.	Conduct the required preliminary activities prior to inventory taking;	To gradually conduct one-time cleansing of PPE.	Inventory Committee (IC)	3Q of 2025	1st Sem of 2026	Pending	Disposal of unserviceable PPE is to be conducted first.	To convene the IC and commence the one-time cleansing		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		5.	Record the physical count daily in a standard ICF prescribed in Annex A of COA Circular No. 2020-006 dated January 31, 2020; and	To gradually conduct one-time cleansing of PPE.	Inventory Committee (IC)	3Q of 2025	1st Sem of 2026	Pending	Disposal of unserviceable PPE is to be conducted first.	To convene the IC and commence the one-time cleansing		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		6.	Undertake collaborative procedures to ensure that all PPEs in the RPCPPE are duly recorded in their respective records and that the Property Cards (PCs) maintained by the Property Unit and the PPELCs (PPE Ledger Cards) maintained by the Accounting Unit are reconciled.	To gradually conduct one-time cleansing of PPE.	Inventory Committee (IC)	3Q of 2025	1st Sem of 2026	Pending	Disposal of unserviceable PPE is to be conducted first.	To convene the IC and commence the one-time cleansing		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
CY 2024 AAR AO No. 2 Page 38	The Real Property Tax (RPT) and Special Education Tax (SET) Receivables were not properly set-up and maintained, contrary to Sections 19(b), 20 and 84, and 36 of the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), Volume I, thus, showing nil balances instead of ₱34,098,709.48, thereby understating the RPT and SET Receivables by the same amount.		The Municipal Treasurer to:												
		7.	Provide the Municipal Accountant with a copy of the RPT records for CY 2024 and prior years to establish the beginning balance for CY 2025.					Implemented				Implemented			
		8.	Henceforth, furnish the Municipal Accountant at the beginning of each year with a certified list of taxpayers with amounts due and collectible for the current year as their basis for recording the RPT and SET Receivables in compliance with Sections 19(b) and 20 of the NGAS Manual for LGUs, Volume 1.					Implemented				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
CY 2024 AAR AO No. 3 Page 42	The transfer of the unexpended balance of the LDRRMF- Quick Response Fund (QRF) and the Maintenance and Other Operating Expenses (MOOE) of the Mitigation Fund (MF) was not recorded in the Trust Fund books during the year, contrary to Items 5.1.10 and 5.1.12 of COA Circular No. 2012-02 dated September 12, 2012, resulting in the understatement of the receivable and trust liability accounts by ₱5,512,645.49.		The Municipal Accountant to:												
		9.	Ensure that the unexpended balance of the LDRRMF—QRF and MOOE of the MF is properly recorded in the Trust Fund books at year-end to reflect accurate financial reporting pursuant to COA Circular 2012-02 dated September 12, 2012.	To ensure that LDRRMF-QRF and MOOE unexpended balances for the year are properly recorded in the Trust Fund books at	Accounting Office	December 2025	Onwards	To be implemented.				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		10.	Conduct training sessions for accounting personnel to emphasize the importance of timely and accurate journal entries related to LDRRMF transfers and compliance with regulatory guidelines.	Already apprised the concerned staff about this accounting procedured.				Implemented		The Municipal Accountant instructed his staff to be mindful of this accounting entry at year-end.		Implemented			
CY 2024 AAR AO No. 4 Page 43	The Cash in Bank balances showed a discrepancy of ₱(3,068,540.08), net of outstanding checks, compared to the confirmed balances from the depository bank, which remained unadjusted because book reconciling items in the Bank Reconciliation Statements (BRS) were not recorded during the year, inconsistent with Sections 3.2 and 3.3 of COA Circular No. 96-011 dated October 2, 1996, thus presenting an inaccurate and unreliable balance in the financial statements.		The Municipal Accountant to:												
		11.	a. Immediately complete the reconciliation of all bank accounts and ensure that all valid reconciling items identified in the BRS are properly adjusted in the Municipality's books;	To prepare timely bank reconciliations and have a systemic recording of book reconciling items.	Ronalyn Joy Cornelia and Jeremiah Dipaling	2024	Dec. 31, 2025	Partially Implemented	The assigned personnel failed to prepare on time or were not able to prepare at all.	Conducted a meeting for the concerned staff reiterating their duties for the subject findings.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		12.	b. Strictly comply with Sections 3.2 and 3.3 of COA Circular No. 96-011, which require timely reconciliation and adjustment of the General Ledger within 10 days from receipt of the bank statements;	To prepare tiemly bank reconciliations and have a systemic recording of book reconciling items.	Ronalyn Joy Cornelia and Jeremiah Dipaling	2024	Dec. 31, 2025	Partially Implemented	The assigned personnel failed to prepare on time or were not able to prepare at all.	Conducted a meeting for the concerned staff reiterating their duties for the subject findings.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		13.	c. Establish and enforce internal control procedures, including setting fixed monthly deadlines for the preparation and review of BRS and requiring prompt investigation and resolution of all reconciling items; and	To prepare tiemly bank reconciliations and have a systemic recording of book reconciling items.	Ronalyn Joy Cornelia and Jeremiah Dipaling	2024	Dec. 31, 2025	Partially Implemented	The assigned personnel failed to prepare on time or were not able to prepare at all.	Conducted a meeting for the concerned staff reiterating their duties for the subject findings.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		14.	d. Coordinate with the concerned offices to expedite the retrieval of supporting documents and perform the necessary analyses to validate and clear long-standing reconciling items.	To prepare tiemly bank reconciliations and have a systemic recording of book reconciling items.	Ronalyn Joy Cornelia and Jeremiah Dipaling	2024	Dec. 31, 2025	Partially Implemented	The assigned personnel failed to prepare on time or were not able to prepare at all.	Conducted a meeting for the concerned staff reiterating their duties for the subject findings.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
CY 2024 AAR AO No. 5 Page 45	The accounts Cash Local Treasury, Advances for Operating Expenses and Advances for Payroll accounts showed unreconciled difference of ₱(1,202,851.92), ₱(167,591.72), and ₱(907,644.16), respectively, against the cashbook balance, inconsistent with Section 143 (A.7) of the Local Treasury Operations Manual (LTOM), 2nd Edition, thus reliability of the cashbook and General Ledger (GL) balances could not be relied upon.	15.	The Municipal Treasurer and Municipal Accountant trace the differences between the cashbook and the General Ledgers of the Cash Local Treasury, Advances for Operating Expenses, and Advances for Payroll accounts.	To prepare timely reconciliations of the subject matter accounts.	Accounting Office	2nd Sem of 2025	Onwards	Implemented	The staff to be assigned for the reconciliation was hired only in July 2025.	The staff is now doing the reconciliation as of this writing.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		16.	Henceforth, Management require the Municipal Treasurer and Municipal Accountant to properly conduct the quarterly reconciliation between the treasury records and accounting records in compliance with Section 143 (A.7) of the LTOM.	To prepare timely reconciliations of the subject matter accounts.	Accounting Office	2nd Sem of 2025	Onwards	Implemented	The staff to be assigned for the reconciliation was hired only in July 2025.	The staff is now doing the reconciliation as of this writing.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
CY 2024 AAR AO No. 6 Page 47	The Municipality did not implement the procedures prescribed under COA Circular No. 2023-008 dated August 17, 2023, on the proper disposition and cleansing of dormant accounts totaling ₱2,108,562.90, resulting in the continued recognition of unsupported balances in the financial records and impairing the fair and faithful presentation of the Municipality's financial statements.		The Local Chief Executive to direct the Municipal Accountant to:												
		17.	a. Review and analyze all dormant accounts to determine their validity and secure/gather all available documents related to these accounts;	Already taken. To create an Investigation Committee for this purpose.	HRMO Personnel.	3Q of 2025	1st Sem of 2026	Partially Implemented	Awaiting review from the HRMO personnel for the subject.	To create an Investigation Committee for this purpose.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		18.	b. If a complete review and analysis cannot be performed due to missing documents and records, he shall then prepare a list of available records pertaining to the dormant account, indicate the extent of validation conducted, and attach all documents to the list. A detailed list of all lost documents or records must be included; and	Review and analysis of the subject accounts.	Accounting Office	4Q of 2025	1st Sem of 2026	Pending	Awaiting review from the HRMO personnel for the subject.	Review and analysis of the subject accounts.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		19.	c. Prepare and submit a detailed report to the Head of Agency recommending an investigation to determine the cause/s of the missing documents and identify the official/s and employee/s responsible for the loss.	To prepare a detailed report for the subject accounts.	Accounting Office	4Q of 2025	1st Sem of 2026	Pending	Awaiting review from the HRMO personnel for the subject accounts.	To prepare a detailed report for the subject accounts.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		20.	If the investigation results warrant request for authority to write-off from the Commission, the Head of the Accounting Unit, through the HoA, should file with or through the ATL and/or SA, depending on the jurisdictional amount, a request for the approval of COA to write-off or derecognize the dormant accounts from the books. The request shall be supported by the documents listed in Annex 8 of the Circular.		Accounting Office	4Q of 2025	1st Sem of 2026	Pending	Awaiting review from the HRMO personnel for the subject accounts.			Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
CY 2024 AAR AO No. 7 Page 49	Purchases of inventory items and the incurrence of various expenses totaling ₱1,006,552.50 were erroneously recorded under "Other Maintenance and Operating Expenses" account instead of their appropriate accounts, contrary to COA Circular No. 2015-009 dated December 1, 2015, thereby resulting in inaccurate financial reporting.	21.	The Municipal Accountant ensure that only transactions not falling under any of the specific maintenance and operating expense accounts are recorded under the Other MOOE account.	To ensure that the standard Chart of Accounts and charging of appropriate accounts are followed.	Accounting Office	December 2025	Onwards	To be implemented.		To record transactions with correct reference to the standard Chart of Accounts.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		22.	Personnel authorized to prepare and approve the JEVs be properly instructed to ensure that the accounts used align with COA Circular No. 2015-009, dated December 1, 2015.	Already apprised the concerned staff about this accounting procedured.				Implemented				Implemented			
CY 2024 AAR AO No. 8 Page 52	Taxes totaling ₱480,012.50 paid for the processing of land title acquisition were incorrectly recorded as expenses under "Other Maintenance and Operating Expenses" instead of being capitalized as part of the cost of the land, contrary to Paragraph 30 of IPSAS 17, resulting in the understatement of the Property, Plant, and Equipment (PPE) account and the overstatement of expenses by the same amount.	23.	The Municipal Accountant prepare an appropriate journal entry to reclassify the taxes as part of the cost of land to ensure proper asset valuation and compliance with IPSAS 17.					Implemented (See Attachment 2)				Implemented			
CY 2024 AAR AO No. 9 Page 54	The Municipal Accountant was unable to submit the year-end financial statements (FS) of the Municipality for CY 2024 within the prescribed period, contrary to Section 41(2) of PD No. 1445 and Section 4.1 of COA Circular No. 2010-01 dated March 2, 2010, thus preventing municipal officials concerned from utilizing timely financial information, which is essential for making informed decisions.	24.	The Department Heads of the Municipality enhance their monitoring processes for financial transactions to ensure documents are submitted promptly to the Municipal Accountant for the preparation and submission of the required financial reports to the audit team.		Accounting Office	2025 onwards		To be implemented.		A meeting was held with the accounting staff to inform them of the delay in submitting the financial statements and its reasons. During the meeting, we reviewed their duties and responsibilities related to their IPCR, and it was agreed that, to the extent possible, efforts would be made to meet the submission.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
CY 2024 AAR AO No. 10 Page 55	The Municipality did not follow the procedure prescribed in Section 254 of Republic Act (R.A) No. 7160, which has led to increases in delinquent real property taxes (RPT) amounting to ₱34,098,709.48 as of December 31, 2024. Consequently, the Municipality risks losing potential revenue that could be used to finance development projects programs and activities (PPAs).	25.	The Municipal Treasurer post the Notice of Delinquency in the Payment of RPT at the main entrance of the municipal hall and in publicly accessible and conspicuous places in each barangay of the Municipality pursuant to Section 254 of R.A 7160.	Notice of Delinquency in the payment of RPT shall be posted at the main entrance of the municipal hall and in the 15 barangay halls.	Treasurer's Office	March 2025	December 2025	Implemented				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		26.	Once the Notice of Delinquency for the Payment of RPT is posted, they utilize the remedies provided under R.A. No. 7160 to recover delinquent taxes.	Send out settlement of delinquency of delinquent taxpayers	Treasurer's Office	March 2025	December 2025	On-going.				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.

CY 2024 AAR AO No. 11 Page 57	Disbursements totaling ₱563,304.91 from the ₱800,000.00 allocated to the Philippine Councilor's League (PCL) under the Municipality's Trust Fund did not undergo public bidding and lacked complete documentation, contrary to Section 10 of Republic Act (R.A) No. 9184 and Section 4 of Presidential Decree (PD) No. 1445, resulting in a lack of transparency and accountability.	27.	Management require the PCL to submit all necessary documentation to support the disbursement of ₱563,304.91, including but not limited to: a. Disbursement Vouchers (DVs) b. Purchase Requests (PRs) c. Purchase Orders (POs) d. Acceptance and Inspection Reports (AIRs) e. Requisition and Issue Slips (RIS) f. Activity or Project Designs							The PCL submitted a reply to COA on June 09, 2025.		Implemented			
		28.	Management request PCL to explain and justify the lack of public bidding or the use of any alternative procurement method in the procurement of subject goods and services, and instruct them to immediately liquidate the remaining balance of ₱236,695.09.									Implemented			
CY 2024 AAR AO No. 12 Page 61	Unutilized funds from Bayanihan Grants to Cities and Municipalities (BGCM) totaling ₱21,436.43 were not remitted to the National Treasury despite the lifting of the State of Public Health Emergency on July 21, 2023, contrary to Item 3.9 of DBM Local Budget Circular (LBC) No. 125 dated April 7, 2020, depriving the National Government from using the funds to finance priority projects, programs and activities.	29.	The Municipal Accountant provide the Municipal Treasurer with the records of unutilized funds under the BGCM so that the latter can return these funds to the National Treasury in accordance with Item 3.9 of DBM LBC No. 125 dated April 7, 2020.					Implemented (See Attachment 3)				Implemented			
CY 2024 AAR AO No. 13 Page 62	Fund transfers amounting to ₱420,000.00 provided to the Barangays of the Municipality as subsidy for Sibul Festival were not supported by the Memorandum of Agreement (MOA) and Approved Project Expenditures or Expenses as required under COA Circular 2012-001 dated June 14, 2012, resulting in a lack of accountability, insufficient oversight and challenges in monitoring and liquidation.		Management to:												
		30.	a. Submit the following documents for the ₱420,000.00 fund transfers: ✓ Duly executed Memorandum of Agreement (MOA) between the Municipality and each recipient Barangay ✓ Approved Project Expenditures or Estimated Expenses detailing the project objectives, expected outcomes, and budget allocations					Implemented		The personnel from the Sangguniang Bayan already submitted a reply together with documents as required in the recommendations.		Implemented			
		31.	b. Strictly adhere to the documentary requirements prescribed under COA Circular No. 2012-001, as amended by COA Circular No. 2016-002, for all future fund transfers to Implementing Agencies, including Barangays. All MOAs must explicitly provide for liquidation requirements, including timelines, required supporting documents, and sanctions for non-compliance.					Implemented		The personnel from the Sangguniang Bayan already submitted a reply together with documents as required in the recommendations.		Implemented			
		32.	c. Direct the Municipal Accountant to immediately coordinate with the concerned Barangays to submit liquidation reports for the ₱420,000.00 fund transfers, and require compliance within a specified timeframe.					Implemented (Already liquidated and all 15 barangays were informed of their obligation for				Implemented			
CY 2024 AAR AO No. 14 Page 64	The Municipality did not enforce the timely collection of receivables from its officers and employees, amounting to ₱108,336.22, which have been outstanding for up to three years or more, indicating lapses in financial management and non-compliance with Section 2 of PD No. 1445, thereby compromising the principles of efficiency, economy, and effectiveness in government operations.	33.	The Local Chief Executive direct the Municipal Accountant to promptly issue formal demand letters to all officers and employees with outstanding balances, including those who have retired or transferred to other agencies.					Implemented (See Attachment 4)				Implemented			
		34.	The Municipal Accountant establish and implement stricter monitoring and reporting mechanisms to ensure regular tracking, timely follow-up, and accurate reporting of all outstanding receivables from officers and employees.					Implemented (See Attachment 4)		An Authority-to-Deduct is attached to the Disbursement Voucher for transactions related to cash advances for travel. This provision ensures that, should an officer or employee fail to liquidate the advance within the prescribed period, an automatic deduction will be made from their salary.		Not Implemented			Supporting documents provided did not equal the total number of personnel and total amount subject to the audit observation.
CY 2024 AAR AO No. 15 Page 65	The Local Government Service Equalization Fund (LGSEF), amounting to ₱121,164.61, has not been utilized for over ten years due to a lack of available documents and records, which contradicts Section 2 of Presidential Decree (P.D.) No. 1445, thereby depriving the constituents of the benefits they would have received had the funds been utilized for additional projects.	35.	Management revert the balance of the LGSEF from the Due to NGAs to the General Fund and utilize the amount in accordance with budgetary requirements and general limitations under Sections 324 and 325, respectively, of R.A. No. 7160, and other existing laws, rules, and regulations.					Implemented (See Attachment 5)				Implemented			
CY 2024 AAR AO No. 16 Page 67	Collections totaling ₱97,976.04 for the Special Education Fund and ₱11,304.90 for the General Fund were not deposited intact at the end of each business day or on the next banking day as required under Section 32 of the New Government Accounting System (NGAS) Manual, Volume I for Local Government Units (LGUs), thereby exposing government funds to the risk of loss or misappropriation due to weak internal controls over cash handling.	36.	The Municipal Treasurer ensure that the collectors remit collections to the Liquidating Officer at the end of the day. Deposit slips are immediately prepared upon receipt of the collections, and collections are not mixed and are deposited intact daily or on the next banking day.					Implemented	Already submitted a reply together with the documents as required in the recommendations.			Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2023 AAR AO No. 2, page 37	The accuracy and reliability of the LRN account totaling ₱72,050,876.06 could not be ascertained due to various deficiencies noted, inconsistent with COA Circular No. 2015-008 dated November 23, 2015, thereby, affecting the fair presentation of the account in the financial statements (FS). a. Non-conduct of inventory of local roads and non-preparation of RPCLRN b. The costs of each road component of the local road projects in the books of accounts were not segregated c. Non-maintenance of LRNLC and LRNPC showing complete description and cost segregation of LRN components d. Non-disclosure of the total road network system in the Notes to the FS	37.	The Local Chief Executive enjoin the Municipal Treasurer, Municipal Accountant, and Municipal Engineer to strictly comply with the accounting and reporting guidelines on the local roads asset management system pursuant to COA Circular No. 2015-008 dated October 23, 2015.	To comply with COA Circular No. 2015-008 dated November 23, 2015.	Inventory Committee	Nov./Dec. 2024	Dec. 2025	Pending	Disposal of unserviceable was conducted first.	To convene the IC and tagging of the PPE.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2023 AAR AO No. 6, page 44	The Accounts Payable (A/P) balance of ₱6,587,995.49 as of December 31, 2023, was understated by ₱148,140.50 due to the inclusion of undocumented obligations without valid claims, that have remained outstanding for more than two years, which were not reverted to the unappropriated surplus, inconsistent with Section 98 of PD No. 1445.	38.	Management revert to the unappropriated surplus of the General Fund the balance of the undocumented A/P with no valid claims pursuant to Section 98 of PD No. 1445.									Not Implemented			
2023 AAR AO No. 7, page 45	Unexpended balances of Continuing Appropriations amounting to ₱22,776,284.23 for various projects, programs, and activities (PPAs) remained unutilized, inconsistent with Section 5.0 of the DILG-DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017 and Section 322 of Republic Act (RA) No. 7160, thereby depriving the public of timely benefits from the development PPAs that could have been programmed from the unexpended amount.	38.	The Municipal Budget Officer, MPDO, Municipal Engineer, and Municipal Accountant review and monitor the balances of the continuing appropriations under the 20% DF, which shall be the basis for the Local Finance Committee to recommend to the Local Chief Executive the reversion of those pertaining to completed projects and those no longer needed so that the funds may be appropriated and utilized for other priority development projects.	To monitor 20% DF projects, its physical and financial status.	Office of Engineering (Or Implementing Office), Budget and Accounting			Implemented		Already submitted a reply in 2024.		Implemented			
		39.	Management address the causes of delay, like late materials delivery, unavailability of the site, and lack of deed of donation.	To monitor 20% DF projects, its physical and financial status.	Office of Engineering (Or Implementing Office), Budget and Accounting			Implemented		Already submitted a reply in 2024.		Implemented			
2023 AAR AO No. 9, page 49	The Municipality spent ₱1,195,000.00 out of the LDRRMF for the purchase of a rescue vehicle utilized as an ambulance, inconsistent with Section 5.0 of NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013 and DILG Memorandum Circular No. 2012-73 dated April 17, 2012, thus, reducing the funds available for disaster risk management, relief, rehabilitation, and recovery programs.	40.	Management utilize the procured rescue vehicle exclusively for response and rescue/relief activities in accordance with DILG Memorandum Circular No. 2022-105 dated August 23, 2022. Otherwise, the LDRRMF should be reimbursed from the general fund for the cost of the vehicle.	Utilize the procured vehicle exclusively for response and rescue/relief activities	MDRRMO	Appropriate action was implemented immediately after receipt of AOM		Implemented		Service vehicles were used for non-rescue vehicles.		Not Implemented			Supporting documents were not provided.
		41.	Management adhere strictly to the provisions of DILG Memorandum Circular No. 2012-73 dated April 17, 2012, and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013, on the utilization of the LDRRMF.	Utilize the procured vehicle exclusively for response and rescue/relief activities	MDRRMO	Appropriate action was implemented immediately after receipt of AOM		Implemented		Service vehicles were used for non-rescue vehicles.		Not Implemented			Supporting documents were not provided.
2023 AAR AO No. 10, page 50	Collections amounting to ₱366,602.87 as of December 31, 2023, were not deposited intact with the authorized government depository bank (AGDB) daily or not later than the next banking day, contrary to Section 69(4) of P.D. No. 1445 and Section 32 of the NGAS Manual for LGUs, Volume I, thus exposing government funds to risk of misappropriation or loss through defalcation.	42.	The Municipal Treasurer ensure that all collections are deposited intact with the AGDB daily or not later than the next banking day pursuant to Section 69(4) of PD No. 1445 and Section 32 of the NGAS Manual for LGUs, Volume I.					Implemented		Already submitted a reply together with the documents as required in the recommendations.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2023 AAR AO No. 11, page 52	The Municipality purchased a 1,036-square meter lot and made a full payment of ₱300,000.00 for the property, even though the deed of sale had not been annotated yet on the title, contrary to Section 5 of R.A. No. 10752, thus, putting the Municipality at a disadvantage since legal ownership rights to the property have not been clearly established.	43.	Management expedite the processing of the required documents for the BIR to facilitate the issuance of an eCAR. Subsequently, these documents should be forwarded to the Register of Deeds for the annotation of the deed of sale in the Transfer Certificate of Title and the processing of the new title for the parcel of land purchased by the Municipality.					Partially Implemented (See Attachment 6)	eCAR was already secured from the BIR. Waiting for the DAR Clearance to be issued to complete the documentary requirements for submission to Provincial Registry of Deeds.			Not Implemented			We verified partial implementation, however, full implementation of the recommendation shall be verified in CY 2026.
2022 AAR AO No. 7, Page 42	The unexpended balance of the previous years' LDRRMF of ₱7,644,339.29 recorded under the Trust Liabilities-Disaster Risk Reduction and Management Fund (DRRMF) was not incorporated in the LDRRMF Investment Plan (LDRRMFIP) for CY 2022, contrary to COA Circular No. 2012-002 dated September 12, 2012, hence, funds were idle for CY 2022 which could have been utilized for disaster preparedness, prevention, and mitigation of the Municipality.	44.	The Local Chief Executive coordinate with the LDRRM Officer and LDRRM Council in incorporating in the LDRRMFIP the projects and activities to be charged to the unexpended LDRRM Fund of the previous years, in accordance with the provisions of COA Circular 2012-002.					Implemented (See Attachment 7)				Implemented			

2022 AAR AO No. 10, Page 46	Excess funds totaling ₱2,181,409.00 received from the National Government as financial assistance for the Typhoon Odette victims and Province of Negros Oriental for COVID-19 related-expenditures were not returned to the Source Agency (SA) contrary to Section 4.9 of COA Circular No. 94-013 dated December 13, 1994 and Section 3.8 of Department of Budget and Management (DBM) Local Budget Circular (LBC) No. 141 dated December 28, 2021, depriving the SA of using the funds for projects, programs, and activities.	45.	The Municipal Accountant provide the Municipal Treasurer with the records of unutilized funds intended for COVID-19 response and the victims of Typhoon Odette so that the latter can promptly return these funds to the SA, in accordance with Section 4.9 of COA Circular 94-013 dated December 13, 1994, and Section 3.8 of DBM LBC No. 141 dated December 28, 2021.					Implemented		Already submitted in the previous years.		Implemented			
2021 AAR AO No. 8, Page 51	The Municipality failed to prepare the Public Service Continuity Plan (PSCP) as required in the National Disaster Risk Reduction and Management Council (NDRRMC) Memorandum No. 33, s. 2018 and No. 57, s. 2020. At the same time, the Local Chief Executive (LCE) did not organize a working group to formulate the plan. Thus, it may impair the delivery of quality public services during an emergency, disaster or any disruptive event.	46.	The LDRRMO coordinate with the OCD on the preparation and submission of the Municipality's PSCP pursuant to NDRRMC Memorandum No 33, s. 2018.									Not Implemented			
		47.	The Local Chief Executive (LCE) institutionalize the PSCP by creating a working group that will perform the following activities:									Not Implemented			
		48.	a)To conduct risk assessment:									Not Implemented			
		49.	b)To identify critical processes and functions;									Not Implemented			
		50.	c) To determine scenarios that may disrupt normal operation;									Not Implemented			
		51.	d)To conduct risk analysis and impact analysis;									Not Implemented			
		52.	e) To formulate the PSCP based on the identified risks on critical processes and functions and its related steps to be followed to eliminate, if not mitigate, the impact of the determined disruptions following the prescribed templates and requirements in the PSCP guidebook; and									Not Implemented			
		53.	f)To submit plan to the MDRRMO for review, to the Local Chief Executive for approval, and to the Sangguniang Bayan for the passage of a resolution to institutionalize the PSCP.									Not Implemented			
2020 AAR AO No. 2, Page 32	The grant of financial assistance to the frontliners of its 15 component Barangays totaling ₱1,000,000.00 was not properly supported with documentary requirements prescribed under Section 3.1.1 of COA Circular No. 2012-001 dated June 14, 2012, hence, the propriety and validity of the transaction could not be ascertained.	54.	Management require the recipient barangays to liquidate the funds by submitting the documentary requirements prescribed under Section 3.1.1 of COA Circular No. 2012-001 dated June 14, 2012, and comply with the documentary requirements on fund transfers.					Implemented		Already submitted in the previous years		Implemented			
2020 AAR AO No. 10, Page 56	Non-compliance with the reporting requirements for in-kind donations contrary to Section 1 of COA Circular No. 2020-009 dated April 21, 2020, hence, we could not validate the actual distribution and the balances of the donated goods.	55.	Management prepare a one-time report to the National Disaster Risk Reduction and Management Council, through the Office of the Civil Defense, on all donations received by the Municipality and furnish the Auditor a copy of the (1) Acknowledgement Receipts of the Donations In-Kind; (2) Proof of receipt by and distribution to the beneficiaries; and (3) Inventory of remaining undistributed items, if any, in accordance with Section 1 of COA Circular No. 2020-009 dated April 21, 2020.									Not Implemented			
2018 AAR AO No. 6, Page 46	The propriety of the implementation of the Supplementary Feeding Program (SFP) out of the funds transferred from the Department of Social Welfare and Development (DSWD) could not be established because this was not properly documented and supported with stock cards or acknowledgment receipts to account for the distribution of the goods to the different Day Care Centers (DCCs) contrary to Section B.2.3 of Administrative Order (AO) No. 04	56.	The MSWDO submit the aforementioned documents in order for us to properly evaluate the utilization of the SFP Fund and to ascertain whether the objectives of the said program were attained pursuant to AO No. 04 dated February 23, 2016.					Implemented		Already submitted in the previous years		Implemented			
		57.	Henceforth, require the MSWDO to maintain stock cards to record all receipts and issuances of supplies relative to the implementation of the SFP.					Implemented		Already submitted in the previous years		Implemented			
2017 AAR AO No. 3, Page 33	The Municipality did not comply with the rules and regulations regarding the grant, utilization, and liquidation of cash advances under COA Circular No. 97-002 dated February 10, 1997, resulting in the accumulation of unliquidated cash advances totaling ₱153,256.21 as at year-end, ₱123,174.21 of which have been outstanding for more than two months, possibly	58.	That Management strictly observe and implement the regulations on the grant, utilization, and liquidation of cash advances pursuant to COA Circular No. 97-002 dated February 10, 1997.	This finding is the same observation in CY 2024 AAR AO No. 14 Page 64				Implemented				Not Implemented			The Audit Observation described pertains to the account, Due from Officers and Employees, which is different from the subject audit observation.
		59.	Management demand from concerned officials and employees the immediate settlement of their cash advances.					Implemented				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2017 AAR AO No. 4, Page 35	The establishment and maintenance of the Petty Cash Fund (PCF) were not in accordance with the pertinent sections of the Manual on the New Government Accounting System (NGAS) for Local Government Units (LGUs), Volume I and COA Circular No. 97-002 dated February 10, 1997, thus, using the Fund for regular and recurring expenses.	60.	The Municipal Accountant see to it that: (a) the grant of the initial cash advance for the PCF is supported with authority by the Local Chief Executive and an estimate of expenses; (b) replenishment of the cash advance is made only when the disbursements reach at least 75%, or as the need requires, by submitting a replenishment voucher supported by PCVs and other documents duly summarized in a report of disbursements; and (c) the PCF is not used for regular expenses, such as rentals, subscriptions, utilities and the like.					Implemented (Already submitted in the previous years)				Implemented			
2015 AAR AO No. 6, Page 41	The Municipality paid honoraria amounting to ₱13,000.00 to BIR employees assigned thereat, contrary to the provisions of Compensation Policy Guidelines No. 98-1, resulting in irregular expenditures.	61.	Management stop the payment of honoraria to personnel not authorized under the Compensation Policy Guidelines No. 98-1 dated March 23, 1998.					Implemented				Implemented			
		62.	The concerned BIR personnel, including the approving officials, refund the honoraria received for lack of legal basis.					Unimplemented	Letters were sent to the concerned individuals but not even one reply was received.			Unimplemented			
2014 AAR AO No. 3, Page 17	Productivity Enhancement Incentive (PEI) granted to officials and employees of the municipality of Sibulan amounting to ₱3,120,000.00 exceeded the P5,000.00 allowable amount per personnel, resulting in a total excess of ₱2,730,000.00, violating DBM Budget Circular No. 2014-3 dated December 2, 2014, which implements E. O. No. 80 dated July 20, 2012, hence depriving the municipal government of utilizing such excess funds for other lawful purposes.	63.	The local chief executive, together with the Sanggunian, require the refund of the excess amount granted and discontinue the granting of PEI in excess of the allowable maximum rate of ₱5,000.00 per personnel, as provided for in Section 1.a of E.O. No. 80 dated July 20, 2012, to avoid overpayment.					Unimplemented	An appeal was submitted to COA Region Office No. VII.	An appeal was submitted to COA Region Office No. VII. While waiting for status of the appeal, we also followed up our resident auditor about the status of the case.		Unimplemented			
2011 AAR	The Municipality in calendar year 2010, granted Productivity Enhancement Incentive (PEI) to its officials and employees at ₱25,000.00 each or a total of ₱2,100,000.00 in excess of the maximum allowable amount of ₱10,000.00 per employee as stipulated in DBM Budget Circular No. 2010-3 dated November 30, 2010, thus, resulting in irregular and excessive disbursements of ₱1,260,000.00.	64.	The immediate refund in full of the amounts received in excess of what is authorized in DBM Budget Circular No. 2010-3 totaling ₱1,260,000.00, otherwise, a Notice of Disallowance shall be issued in this regard.					Unimplemented	An appeal was submitted to COA Region Office No. VII.	An appeal was submitted to COA Region Office No. VII. While waiting for status of the appeal, we also followed up our resident auditor about the status of the case.		Unimplemented			
		65.	Henceforth, we also enjoin the Municipal Accountant and the Municipal Budget Officer to be cognizant of the pertinent provisions of law on the grant of allowances/incentives and not to certify disbursements which run counter to the intents and purposes of the regulations prescribed by appropriate and concerned government agencies such as the Department of Budget and Management.					Unimplemented	An appeal was submitted to COA Region Office No. VII.	An appeal was submitted to COA Region Office No. VII. While waiting for status of the appeal, we also followed up our resident auditor about the status of the case.		Unimplemented			
2008 AAR	Due to the failure of the officials concerned in ensuring the settlement of disallowances of officials and employees of the municipality, disallowances amounting to ₱995,400.00 remain unsettled, of which ₱122,150.00 pertained to employees who have already left the service.	66.	The agency head to strictly implement the policies governing the settlement of disallowance and issuance of clearance. As much as practicable, resort to some remedies and sanctions to effect settlement, such as salary deductions to be applied in satisfaction of the indebtedness to the government. Send written notices to the officials and employees who are no longer in the service and determine the liability of officials who issued clearance despite the existence of unsettled disallowances.					Partially implemented	Most of the accounts were already settled. For those unsettled accounts, letters were sent to the concerned individuals but not even one reply was received.	For possible write-off in accordance with COA Circular No. 2023-008 dated August 17, 2023.		Unimplemented			

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