MUNICIPALITY OF BINDOY

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

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
2024 AAR, AO No. 1, page 51	The one-time cleansing of the Property, Plant, and Equipment (PPE) account amounting to ₱449,640,288.56 as of December 31, 2024, was not yet implemented by the Municipality due to their failure to complete the physical count and to reconcile the count with the books, contrary to pertinent provisions of COA Circular No. 2020-006 dated January 31, 2020, thereby the existence of movable properties amounting to ₱52,486,842.32, net of accumulated depreciation and the accuracy of the PPE balances cannot be ascertained, affecting the fair presentation of these accounts in the financial statements.	We reiterated our recommendation that: 1. Management, thru the Inventory Committee prioritize the conduct of the physical count of all properties and submit to the auditor the Report on Physical Count of PPE/Inventory report, to be done annually henceforth;	Assessor's Office	September 1, 2025	December 31, 2025	Partially implemented		-To follow up previous request before the Provincial Appraisal Office -For bidding by BAC
		2. The Municipal Accountant and the Municipal Treasurer be required to maintain and subsequently update the Ledger Cards and Stock and Property Cards in order that the reconciliation of the physical count against book balances can be facilitated; and				Fully implemented		
		3. The Municipal Accountant and the Municipal Treasurer reconcile the accounting and property records and make the necessary adjustments so that the accounts can be fairly presented in the financial statements.				Fully implemented		

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2024 AAR, AO No. 2, page 53	Property, Plant, and Equipment (PPE) under the Trust fund totaling ₱17,379,465.70 were not transferred to the General Fund nor provided with depreciation allowances contrary to Sections 97 and 104 (i) on the Manuals on the NGAS for LGUs Volume I, Paragraph 71 of IPSAS 17 and COA Circular No. 2015-008 dated November 23, 2015, thus resulting in the understatement of the PPE accounts and depreciation expenses in the General Fund.	4. We recommended and Management agreed that the Municipal Mayor require the Municipal Accountant to record the transfer of the various PPE accounts under the Trust Fund to the General Fund. Corresponding depreciation expenses should then be properly recorded in the books.	Atty. Kenny Rovir M. Gador CPA			Fully implemented		
2024 AAR, AO No. 3, page 54	Biological assets with a book balance of ₱11,741,439.97 as of December 31, 2024 is not fairly presented in the financial statements in accordance with IPSAS No. 27 because no inventory report of the breeding stocks and trees with their corresponding prevailing market prices as at reporting date was submitted by the Municipal Agriculturist to the Municipal Accountant as required under COA Circular 2016-004 dated September 30, 2016, thereby the existence and condition of these assets as well as the reliability of the balance of the biological assets account could not be ascertained.	We reiterated our recommendation that: 5. The OIC – Municipal Agriculturist, conduct an inventory of breeding stocks and plants and trees as of the end of each year and thereafter render a report including the fair market value of these items to the Municipal Accountant, for proper recording in the books of the LGU; 6. The OIC – Municipal Agriculturist henceforth keep a systematic record of the Municipality's breeding stocks	Mr. Mario B. Vailoces Atty. Kenny Rovir M. Gador CPA			Fully implemented Partially Implemented		To coordinate PATCO

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		and trees, reporting births, deaths and disposal, and in case of death and disposal, facilitate request for relief of accountability in accordance with COA Circular No. 92-386 dated October 20, 1992 to appropriately drop the amount from the books; and 7. The Municipal Accountant disclose the composition of the Biological Assets account in the Notes to the Financial Statements in accordance with IPSAS 27 to provide relevant information that may affect the fairness of the presentation of the financial statements.		September 1, 2025	December 31, 2025	Partially Implemented		-Regularly review the composition of the Biological Assets account to ensure the disclosures remain accurate, complete, and relevant.
2024 AAR, AO No. 4, page 56	The accuracy and reliability of the inventory account in the total amount of P9,617,624.95 could not be ascertained due to failure to conduct a physical count of inventory items every semester and to prepare the Summary of Supplies and Materials Issued (SSMI), which is the basis for recording the utilization of inventory	We reiterated our recommendation and Management agreed that the Local Chief Executive: 8. Require the conduct of physical count of inventories every semester and submit a report thereon to the Auditor concerned not later than July 31, and January	Mr. Julius B. Bolo Atty. Kenny Rovir M. Gador CPA	September 1, 2025	December 31, 2025	Partially Implemented		-Issued Memo to submit quarterly report to

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	items, contrary to Sections 121 and 124, Chapter 7 of the New Government Accounting System (NGAS) Manual for Local Government Units, thereby affecting the fair presentation of the account in the financial statements.	31 of each year for the first and second semesters, respectively;						Treasurer regarding used-un-used inventory - Implement centralization of purchase of supplies
		9. Direct the Municipal Treasurer to submit to the Municipal Accountant weekly the SSMI supported by RIS as basis for recording the utilized inventory items in the books, and		September 1, 2025	December 31, 2025	Partially Implemented		-Issued Memo to submit quarterly report to Treasurer regarding used-un-used inventory - Implement centralization of purchase of supplies
		10. Direct the Municipal Accountant and the Municipal Treasurer to reconcile the accounting and inventory records and make the necessary adjustments so that the accounts can be fairly presented in the financial statements.		September 1, 2025	December 31, 2025	Partially Implemented		-Issued Memo to submit quarterly report to Treasurer regarding

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				FROM	TO			
								used-un-used inventory - Implement centralization of purchase of supplies
2024 AAR, AO No. 5, page 58	The Municipality failed to remit GSIS, Pag-IBIG, and PhilHealth contributions, amounting to ₱479,254.72, ₱119,624.96, and ₱196,272.63 respectively, contrary to the provisions of the Implementing Rules and Regulations of R.A. No. 8291, R.A. No. 9679, and R.A. No. 7875 as amended by R.A. No. 9241 and R.A. No. 10606, which may result in the imposition of interests and penalties and may deprive the employees of the benefits due them.	We reiterated our recommendation and Management agreed:	Atty. Kenny Rovir M. Gador CPA					
		11. That the Municipal Accountant, coordinate with GSIS, Pag-IBIG, and PhilHealth to determine the outstanding premium contributions of each employee in their records;			October 2025	Fully Implemented		Issued Memo to submit quarterly report to Treasurer regarding used-un-used inventory
		12. To ensure that mandatory contributions are remitted in accordance with the provisions of R.A. No. 8291, R.A. No. 9679, and R.A. No. 7875 as amended by R.A. No. 9241 and R.A. No. 10606 and its IRRs to avoid the incurrence of interest and penalties; and			October 2025	Fully Implemented		
		13. To provide justification for the non-remittance. Any additional interest charges and penalties that			October 2025	Fully Implemented		

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		may be imposed for late remittances shall be shouldered by the responsible officers.						
2024 AAR, AO No. 6, page 61	The balances of the Real Property Tax (RPT) Receivable and Special Education Tax (SET) Receivable accounts as of December 31, 2024, between the records of the Municipal Accounting Office (MAO) and the Municipal Treasurer's Office (MTO) showed a difference of ₱40,038,710.14 because the Municipal Accountant and Municipal Treasurer did not periodically reconcile their records while the RPT and SET receivables were not recorded in accordance with Section 20, Volume I, and Section 10, Volume II of the Manual on the New Government Accounting System (NGAS) thus, RPT/SET Receivable and Deferred RPT/SET Income accounts as presented in the financial statements are deemed unreliable.	We recommended that the Municipal Mayor direct:	Mr. Julius B. Bolo Atty. Kenny Rovir M. Gador					
		14. The Municipal Accountant and Municipal Treasurer to reconcile the difference between the RPT and SET Receivables account balances totaling ₱40,038,710.14 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; and		September 1, 2025	December 31, 2025	Partially Implemented		-on going periodic reconciliation
		15. The Municipal Treasurer to 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		September 1, 2025	December 31, 2025	Partially Implemented		-on-going activities

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		Section 20 of the NGAS Manual for LGUs, Volume I.						
2024 AAR, AO No. 7, page 63	The Municipal Treasurer did not deposit intact his collections of ₱339,550.22 to the authorized depository bank at the end of the year, contrary to Section 69 of Presidential Decree (P.D.) No. 1445 thereby exposing government funds to the risk of misappropriation and possible loss.	16. We recommended that the Municipal Mayor direct the Municipal Treasurer to strictly comply with Section 69 of Presidential Decree (P.D.) No. 1445 by ensuring that all collections are deposited intact with the authorized depository bank at the end of each day or within the prescribed period.	Mr. Julius B. Bolo		October 2025	Fully Implemented		
		17. Additionally, internal controls should be strengthened by implementing regular monitoring, surprise cash inspections to prevent fund misappropriation and mitigate the risk of loss, and to consider appropriate disciplinary actions for any repeated violations.			October 2025	Fully Implemented		
2024 AAR, AO No. 8, page 65	The Municipality awarded and paid a contract amounting to ₱2,249,200.00 for the purchase and installation of a solar system to a bidder who did not provide a Single Largest Completed Contract (SLCC) contrary to Section 23.4.1.3 of the Revised IRR of RA No. 9184, making the transaction irregular and raising concerns about	We recommended that the Municipal Mayor: 18. Conduct a thorough investigation into the circumstances surrounding the BAC's acceptance of the non-compliant bid and the failure to disqualify	Mr. Roberto L. Amaro Engr. Wilfur D. Herrera			Fully Implemented		Attendance to training

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	the Municipality's compliance with procurement regulations.	the bidder who submitted another entity's SLCC;				Fully Implemented		
		19. Hold the BAC and TWG members including other personnel involved in the procurement transaction accountable for their actions by enforcing suitable sanctions or disciplinary measures in accordance with established procurement regulations and relevant municipal administrative policies;				Fully Implemented		
		20. Instruct the Bids and Awards Committee (BAC) to strictly adhere to the eligibility requirements and other provisions of RA No. 9184 in all future procurements;				Fully Implemented		
		21. Implement sanctions for bidders who submit non-compliant bids or falsified documents to deter unethical practices and maintain the integrity of the bidding process; and				Fully Implemented		
		22. Allow BAC and TWG members and other personnel involved in the procurement process to attend regular training and capacity-						

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		building activities to enhance their understanding of procurement rules and regulations and ensure proper implementation.						
2023 AAR, AO No. 4, page 50	General Fund cash amounting to ₱1,944,500.95 which could not be firmly established as idle funds were deposited in time deposit accounts and were invested without authority from the Sangguniang Bayan as required under Section 21 of COA Circular No. 92-382 dated July 3, 1992, creating a risk that there may not be enough available cash for the municipality's operational expenses or other urgent needs, which could impede the smooth delivery of government services.	23. We recommended that the Municipal Treasurer discontinue the placement in time deposits of funds that are not determined to be idle and henceforth secure prior authority from the Sangguniang Bayan to invest idle funds in time deposit accounts.			October 2025	Fully Implemented (SB Res: 2024-121)		
2023 AAR, AO No. 7, page 55	The disbursing officer was granted cash advances even if the previous cash advance was not fully liquidated resulting in an accumulation of 53 unliquidated cash advances amounting to ₱749,286.27 for CY 2023, which is contrary to COA Circular No. 97-002 dated February 10, 1997, thereby exposing government funds to the risk of loss through misapplication.	We recommended and the Municipal Mayor agreed to: 24. instruct the disbursing officer to immediately liquidate her cash advances, X x x			October 2025	Fully Implemented		Monthly deduction

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2023 AAR, AO No. 8, page 56	Delinquent Real Property Taxes (RPT) and Special Education Taxes (SET), including penalties accruing thereon, which accumulated to ₱69,205,888.77, remained uncollected as of December 31, 2023, thus depriving the Municipality of a substantial amount of income which could have been utilized to finance the implementation of various development projects or other major programs/projects/activities (PPAs).	25. We recommended that the Municipal Treasurer enforce the collection of delinquent RPT by availing of the remedies in collecting delinquent RPT provided in Sections 256 to 260 of RA No. 7160, which is by administrative action through levy on real property or judicial action.		September 1, 2025	December 31, 2025	Partially Implemented (refer to MTO replied dated July 31, 2025)		-continue enforcement of collection
2022 AAR, AO No. 3, page 49	The accuracy and reliability of the Road Networks account totaling ₱137,187,857.22 could not be ascertained due to: (a) failure to conduct an inventory of local roads and non-preparation of the Report on the Physical Count of Local Road Network (RPCLRN); (b) non-maintenance of the Local Road Network Ledger Card (LRNLC) and Local Road Network Property Card (LRNPC); (c) non-provision of depreciation for Local Road Network account and (d) non-disclosure of the total road networks in the Notes to	26. We recommended that Management enjoin the concerned department heads to 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.				Fully Implemented		
		27. We further recommended that the Inventory Committee should conduct an annual physical count		September 1, 2025	December 31, 2025	Partially Implemented		-on-going activity

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	the Financial Statements, contrary to COA Circular No. 2015-008 dated November 23, 2015, thereby affecting the fair presentation of the account in the financial statements.	of all LRN and report the results thereof 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 are prepared before the statement date.						
2022 AAR, AO No. 5, page 56	Cash advances totaling ₱8,328,898.22 remained unliquidated as of December 31, 2022, contrary to COA Circular No. 97-002 dated February 10, 1997, thus, expenses were not properly recognized on periods these were incurred, affecting the fair presentation of the financial statements at year-end. Moreover, no request for write-off of dormant cash advances was made contrary to COA Circular No. 2016-005 dated December 19, 2016.	28. We reiterated our recommendation that the Municipal Accountant demand the immediate liquidation of all outstanding cash advances by issuing final demand letters directed to the accountable officers concerned, otherwise, if no liquidation is made, impose the sanction of withholding the salaries of those who still fail to settle their accounts after due notice.	Atty. Kenny Rovir M. Gador CPA	September 1, 2025	December 31, 2025	Partially Implemented		-on-going
		29. We further recommended that Management file the request for authority to write-off dormant receivables together with all the documentary requirements as enumerated under Section 8.3 of COA Circular No. 2016-005 to		September 1, 2025	December 31, 2025	Partially Implemented		-on-going activity

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		address the overstatement of receivable accounts in the financial statements due to the remote possibility of their settlement.						
2021 AAR, AO No. 3, page 47	Due to inadequate planning and monitoring, the Municipality only fully implemented one of 20 projects programmed under the 20% Development Fund, contrary to Section 5 of DILG-DBM Joint Memorandum Circular No. 2011-1 dated April 13, 2011, thus, delaying the achievement of desirable socio-economic development and environmental outcomes.	X x x 30. The Municipal Accountant and Municipal Treasurer reconcile the difference between the RPT and SET Receivables account balances totaling ₱68,459,106.09 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;	Mr. Julius B. Bolo - MTO Atty. Kenny Rovir M. Gador CPA - MA Ms. Jeanlou V. Tindero - Assessor	September 1, 2025	December 31, 2025	Partially Implemented		-ongoing reconciliatio n
2021 AAR, AO No. 4, page 49	The payroll covering the payment of COVID-19 Hazard Pay to personnel of the Municipality in the total amount of ₱1,907,250.00 was not substantially supported with complete documentary requirements, contrary to Section 4(6) of Presidential Decree (P.D.) No. 1445, precluding the Auditor from	31. We recommended that Management submit to the Auditor the following documents to substantiate the grant of Hazard Pay: a. Inter-Agency Task Force for the Management of Emerging Infectious	Mr. Juluis B. Bolo – MTO Atty. Kenny Rovir M. Gador	September 1, 2025	December 31, 2025	Not Implemented		-on-going retrieval of documents

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	ascertaining the propriety and regularity of the grant during the period of the implementation of the Modified Enhanced Community Quarantine (ECQ).	Diseases Resolution of the Risk Certification in the workplace; b. Authority from the head of agency/office to render service during the period of the ECQ stating the prescribed official working hours as well as the entitlement of the COVID-19 Hazard Pay; and		September 1, 2025	December 31, 2025	Not Implemented		-on-going retrieval of documents
		c. The lacking documents noted in Annex 17.		September 1, 2025	December 31, 2025	Not Implemented		-on-going retrieval of documents
2020 AAR, AO No. 2, page 47	The Perpetual Inventory Method was not adopted in accounting of supplies and materials in CY 2020 totaling ₱34,753,367.02, contrary to Volume 1 of the New Government Accounting System (NGAS) for Local Government Units (LGUs) which indicated weak control on the procurement, utilization and recording thereof, and putting in doubt the correctness of the amounts of the various supplies and materials expenses and the presentation of the inventory accounts.	X x x 32. Finally, we recommended that the Office of the Municipal Mayor propose the creation of the GSO to the Sangguniang Bayan and appoint a permanent General Services Officer in accordance with the qualification cited in Section 490(a) of R.A. No. 7160 and the Civil Service laws, rules and regulations.		September 1, 2025	December 31, 2025	Not yet Implemented		-For creation of GSO -issued memo for personnel designation

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2020 AAR, AO No. 4, page 54	Due to the absence of internal control mechanism on inventories, the Municipality failed to properly monitor and recognize the receipts, recording, issuances, and management of food items procured for relief distribution in relation to the COVID-19 pandemic totaling ₱21,053,019.72, contrary to various existing regulations.	We recommended that the Management:						
		33. render proper accounting of the difference noted from the purchased and distributed food items;		September 1, 2025	December 31, 2025	Partially Implemented		-issued memo for proper accounting of items procured from and to receipts of packing and distribution
		34. install sound internal control mechanism in the repacking of goods to monitor the release of items for repacking and account the packed relief items to ensure that these are safeguarded from possible theft, loss and wastage;		September 1, 2025	December 31, 2025	Partially Implemented		-issued memo for proper accounting of items procured from and to receipts of packing and distribution
		35. require the MDRRMO or property officer to prepare reports on the inventory and monitoring of all procured and donated supplies, materials, equipment, and relief goods in accordance				Fully Implemented		

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		with COA Circular No. 2014-002 dated April 15, 2014; and X x x						
2020 AAR, AO No. 7, page 65	The payroll covering the payment of COVID-19 Special Risk Allowance (SRA) to 190 public health workers (PHWs) in the total amount of ₱437,614.50 was not substantially supported with complete documentary requirements, contrary to Section 4(6) of Presidential Decree (P.D.) No. 1445, precluding the Auditor from ascertaining the propriety and regularity of the grant during the period of the implementation of the Enhanced Community Quarantine (ECQ).	36. We recommended that Management require the Municipal Health Officer to submit to the Auditor the following documents to substantiate the grant of SRA:	Human Resource Officer Dr. Ethan Baol - MHO					
		a. Inter-Agency Task Force for the Management of Emerging Infectious Diseases Resolution of the Risk Certification in the workplace;		September 1, 2025	December 31, 2025	Partially Implemented		-on-going retrieval of documents
		b. Authority from the head of agency/office to render service during the period of the ECQ stating the prescribed official working hours as well as the entitlement of the SRA;		September 1, 2025	December 31, 2025	Partially Implemented		-on-going retrieval of documents
		c. Individual approved daily time record or daily report of attendance indicating the dates and time they physically reported for work; and		September 1, 2025	December 31, 2025	Partially Implemented		-on-going retrieval of documents

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		d. Daily status/monitoring report on COVID-19 patients, PUIs or PUMs quarantined in the Municipality's COVID-19 facility, in the homes, and in other isolation facilities covering the same period of the ECQ.		September 1, 2025	December 31, 2025	Partially Implemented		-on-going retrieval of documents
2020 AAR, AO No. 9, page 70	The Municipality did not prepare the Annual Procurement Plan (APP) and the Project Procurement Management Plan (PPMP) in accordance with the provisions of Republic Act No. 9184 and its Revised Implementing Rules and Regulations as well as the standards prescribed by the Government Procurement Policy Board (GPPB), thus, relevance and usefulness of APP as a planning and control tool was not attained, resulting in uncoordinated procurements that do not promote efficiency, economy and transparency. The APP was likewise not submitted to the GPPB and posted in accordance with Section 1(1) of Executive Order (EO) No. 662, series of 2017, as amended.	We recommended that Management: X x x 37. Require the Budget Office to thoroughly evaluate and review the submitted PPMPs in terms of amount and coherence with the proposed budget of the LGU. 38. Require the BAC through the BAC Secretariat to consolidate the PPMPs into a comprehensive, workable, and realistic APP, which will serve as basis for procurement, in accordance to the applicable provisions of RA No. 9184 using the prescribed format under GPPB Circular No. 07-2015.				Fully Implemented Fully Implemented		

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		39. Submit the duly approved copy of the APP to the GPPB in accordance with AO No. 46, series of 2015.				Fully Implemented		
2020 AAR, AO No. 10, page 73	Revised Annual Procurement Plan (APP) was not prepared by the Municipality, contrary to the provisions of GPPB Circular No. 01-2020 dated April 6, 2020, therefore, procurement of various COVID-related expenses totaling ₱22,984,734.60 might result to irregular expenditures.	40. We recommended that Management submit the updated or revised APP, in the prescribed format, duly approved and effecting the actual method of procurement undertaken pursuant to the process and documentary requirements as provided in GPPB Circular 01-2020 relative to procurements under the Bayanihan Act for review and evaluation by the audit team.				Fully Implemented (justification submitted already)		
		41. We also recommended that the Municipal Accountant and Treasurer justify the payment of the transactions despite the absence the original copy of the notarized Omnibus Sworn Statement for those procurements with ABC above ₱500,000.00.				Fully Implemented (justification submitted already)		
2020 AAR, AO No. 12,	Bids and Awards Committee (BAC) resolution and its approval by the Head of the Procuring Entity (HoPE) on the use of the alternative methods of procurement was not complied, as	We recommended that Management require the Chairperson and members of the Bids and Awards Committee to:						

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page 78	required under GPPB Resolution No. 03-2020 dated March 9, 2021 indicating procedural lapses and deficiencies in the procurement process of the Municipality, thereby, rendering the legality and regularity of the transactions doubtful. Moreover, the procurement of COVID-related expenditures amounting ₱23,693,034.60 were paid despite lack of supporting documents in violation to Section 4(6) of Presidential Decree (P.D.) No. 1445, and COA Circular No. 2012-001 dated June 14, 2012, thus, casting doubt on the regularity, validity, and propriety of the disbursement.	42. always indicate in the APP the appropriate mode of procurement X x x 43. Moreover, we recommended that Management submit the lacking required documents to the Office of the Auditor, and comply with the documentary requirements under COA Circular No. 2012-001 for future disbursements.				Fully Implemented Fully Implemented		
2020 AAR, AO No. 13, page 81	Registry of Appropriations, Allotments and Obligations (RAAO) were not maintained by the Municipal Budget Officer as prescribed in Section 04, paragraph (h) Volume I of COA Circular No. 2002-003 dated June 20, 2002 and as amended in COA Circular No. 2006-002 dated January 31, 2006, thus, amounts for Appropriations, Allotments, and Obligations cannot be validated.	44. We recommended that Management advise the Municipal Budget Officer to maintain the Registries of Appropriations, Allotments and Obligations. The format of these forms can be referred to in Annexes 13, 14, 15 and 16 of Volume II of the MNGAS. At the back of these forms are instructions on how it shall be accomplished.				Fully Implemented		

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2019 AAR, AO No. 3, page 42	The Municipality paid all of its 15 Public Health Workers (PHWs), 2 Social Workers and 2 Agriculturists hazard pay at maximum rates of 25% of their basic monthly salary, except for the Municipal Health Officer (MHO) and the 2 Social Workers who were paid at maximum rates of 10% and 20%, respectively, and did not support the payroll with the required proof of actual exposure to hazards and hardships as required under DBM-DOH Joint Circular No. 1, series of 2012 dated November 29, 2012, as amended, the Revised IRR of RA 7305, and DBM-DSWD Joint Circular No. 1, series 2018, as well as the documentary requirements prescribed under COA Circular No. 2012-001 dated June 14, 2012, thus the validity and propriety of the payments could not be determined.	45. We recommended that the Municipal Accountant require all PHWs and other entitled personnel to support their claims for hazard pay with proof of actual exposure to specific health hazards and occupational risks, certifications from appropriate agencies and the documents required under Section 5.8 of COA Circular No. 2012-001 dated June 14, 2012 in order to establish validity of payments.				Fully Implemented		
2017 AAR, AO No. 5, page 41	Penalties for late payment of motor vehicle registration were charged to municipal funds contrary to Sections 305(a) and 336 of Republic Act (R.A.) 7160, resulting to illegal expenditures amounting to ₱30,927.50.	46. We recommended that the Municipal Mayor determine the person responsible for the renewal of registration of motor vehicles and require him/her to refund immediately the corresponding penalties erroneously charged to government funds.				Fully Implemented		

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		Xxx						
2016 AAR, AO No. 1, page 33	Cash advances for operating expenses and payroll totaling ₱4,888,612.91, of which ₱2,552,591.65 is the accountability of a former Disbursing Officer, remained unliquidated as of December 31, 2016 contrary to Sections 5.7 and 5.8 of COA Circular No. 97-002 dated February 10, 1997 thus exposing government funds to risk of misappropriation.	47. We recommended that Management immediately demand settlement of these unliquidated cash advances and initiate measures to recover the same otherwise the sanctions provided under existing COA rules and regulations will have to be imposed.	Mr. Julius B. Bolo – MTO Atty. Kenny Rovir. M. Gador CPA – MA	September 1, 2025	December 31, 2025	Partially Implemented		-on-going payment
2016 AAR, AO No. 10, page 48	Payment of annual membership dues to the Vice Mayor's League of the Philippines (VMLP) in the amount of ₱10,000.00 was acknowledged by printed receipt of the organization instead of an official receipt of the Republic of the Philippines are required under Sanctions 42 and 44, Chapter 7, Title I (13) Book V of the Administrative Code of 1987 and Section 505(b) of R.A. No. 7160, thus eliminating accounting thereof as government funds and the audit thereof by the Commission on Audit.	48. We recommended that the Municipal Vice Mayor, as representative of the Municipality of Bindoy, request the treasurer of the Vice Mayor's League of the Philippines to acknowledge its payment (as well as collections from other members) with government accountable form No. 51 in order that the funds may be subject to government accounting and auditing rules and regulations.	Mayor Eniego C. Jabagat		September 2025	Not yet Implemented		-for refund

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2014 AAR, AO No. 3, page 16	Funds amounting to ₱2,250,000.00 were granted as financial assistance to the Millennium Challenge Corporation without having complied with the conditions for the grant of financial assistance to NGOs/POs as outlined under COA Circular No. 2007-1 dated October 5, 2007. Releases of funds were recorded in the books as expense instead of receivables subject to liquidation, resulting to the understatement of assets and overstatement of expenses and the absence of evidences of project accomplishment.	49. We required the liquidation of funds released to the DSWD-MCC KALAHI-CIDSS Trust Fund during calendar year 2014 amounting to ₱2,250,000.00 and to show project accomplishment for validation.		September 1, 2025	December 31, 2025	Partially Implemented		-documents for retrieval
		50. We further recommended that henceforth, the LGU comply with the procedures in the availment, release and utilization of funds to NGOs/POs as outlined under COA Circular No. 2007-01 dated October 25, 2007 to monitor project accomplishment.		September 1, 2025	December 31, 2025	Partially Implemented		-documents for retrieval
		51. We further recommended that the accountant be required to set up receivables from KALAHI-CIDSS.		September 1, 2025	December 31, 2025	Partially Implemented		-documents for retrieval
2014 AAR, AO No. 5, page 20	Management did not implement the project Repair and Rehabilitation of Farm to Market Road, in accordance with the approved program of work, resulting to non-completion of the project and misappropriation of funds amounting to ₱298,205.00.	52. Required the Project Engineer and the Municipal Engineer to submit the Revised Program of Work and As-built plans and drawings of the project and a written justification for the implementation of the project that is not in accordance with the corresponding approved plans and program of work.	Municipal Engineer	September 1, 2025	December 31, 2025	Partially Implemented		-Trace the revised POW and the same will be submitted before the office of the Commission on Audit

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2014 AAR, AO No. 6, page 21	The grant of CY 2014 Productivity Enhancement Incentive of ₱12,000.00 each to the municipal officials and employees exceeded the amount of ₱5,000.00 allowed under Executive Order No. 80 dated July 20, 2012 as implemented by Budget Circular No. 2013-3 dated November 21, 2013 resulting to an overpayment of ₱595,000.00.	53. We recommended that Management require all employees concerned to refund the overpayment of Productivity Enhancement Incentive for CY 2014 and to henceforth observe strictly the applicable regulations on the grant of any fringe benefits.				Fully Implemented		
2007 AAR	Honoraria in the total amount of ₱54,000.00 were paid to the Board of Canvassers and other LGU personnel that assisted during the May 14, 2007 elections contrary to Section10 of the Omnibus Election Code of the Philippines (Batas Pambansa Blg. 881) thus, resulting to the illegal use of funds.	54. Required the officials and other personnel concerned to refund immediately and in full the difference between the honorarium they received from the local government unit and the reasonable cost of meals and transportation allowance to which they are entitled under COMELEC Resolution dated March 27, 2007. X x x	Mr. Julius B. Bolo - MTO	September 1, 2025	December 31, 2025	Not implemented		-request of copy of notice of disallowance from COA
2007 AAR	The absence of subsidiary records for the land account recorded in the books at ₱2,030,195.22 as of December 31, 2007 makes it difficult to determine the proper composition thereof. Moreover, various parcels of land acquired from previous years up to present are not yet covered by	X x x 55. the Municipal Assessor's Office to prioritize the filing of application for titling of all real properties acquired by the municipal government so that transfer certificates of title in	Ms. Jeanlou V. Tindero - Assessors			Partially Implemented		-on-going activity

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	transfer certificates of title in favor of the Municipality of Bindoy, thus the Municipality still has no tangible evidence of ownership on these properties.	favor of the Municipality of Bindoy can be issued to establish the Municipality's ownership thereto.						
2007 AAR	The LGU did not create the Internal Audit Service (IAS) as mandated per Administrative Order No. 70 dated April 14, 2003 of the President of the Philippines, resulting to a less effective fiscal administration and performance of agency and functions.	56. We recommended that LGU Management should evaluate and take into consideration the advantages in creating an Internal Audit Service, so that Management may achieve efficient and effective fiscal administration and performance of its affairs and functions.	Human Resource Officer	September 1, 2025	December 31, 2025	Not yet Implemented		-Memo issuance designating of IAS - Request SB for ordinance creating of IAS

Prepared by:

LUIS A. DAEL JR.
Executive Assistant II
Date: ____________________

Noted by:

ENIEGO C. JABAGAT
Municipal Mayor
Date: ____________________