# Action Plan Monitoring Tool (APMT)

Sector : **Local Government Sector**
Team : **Team 1, LGAS – G (Negros Oriental II)**
Agency Audited : **Bais City, Negros Oriental**
Audit Period : **CY 2024**
Annual Audit Report Date : **December 31, 2024 and Prior Years**

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ref | Audit Observation | Audit Recommendation | Action Plan | Person/Dept. Responsible | Target Implementation Date | | 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 | | Remarks |
| | | | | | From | To | | | | | | From | To | |
| **CY 2024 AAR** | | | | | | | | | | | | | | |
| 1. | The accuracy and reliability of the LRN account balance totaling ₱286,016,299.73 could not be ascertained due to the: (a) non-submission of a complete Report on the Physical Count of LRN (RPCLRN) and Report on LRN (RLRN); (b) non-maintenance of the LRN Ledger Card (LRNLC) and LRN Property Card (LRNPC) showing a complete description and cost segregation of LRN components; and (c) lack of full disclosure of the total road networks in the Notes to the Financial Statements, contrary to COA Circular No. 2015-008, thereby affecting the fair presentation of the account in the financial statements. | 1) We recommended that the City Accounting, Engineering, and General Services Offices strictly comply with the accounting and reporting guidelines on the local roads asset management system, and properly coordinate with one another in fulfilling their respective duties and responsibilities as outlined in COA Circular No. 2015-008 dated November 23, 2015. | The City Accounting, Engineering, and General Services Offices were directed to strictly comply with the accounting and reporting guidelines on the local roads asset management system, and properly coordinate with one another in fulfilling their respective duties and responsibilities as outlined in COA Circular No. 2015-008 dated November 23, 2015. | | | | Implemented | | The City Accounting, Engineering, and General Services Offices were directed to strictly comply with the accounting and reporting guidelines on the local roads asset management system, and properly coordinate with one another in fulfilling their respective duties and responsibilities as outlined in COA Circular No. 2015-008 dated November 23, 2015. | 9/30/25 | Not implemented<br><br>(Strict implementation by Management subject to verification up to December 31, 2025) | | | |

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| | | 2) We also recommended that henceforth, the Inventory Committee conduct the annual physical count of all its LRN in accordance with regulations, ensuring that all necessary details are reported separately in the RPCLRN for submission to the Auditor and Accounting Office not later than January 31 of each year. The RPCLRN shall be reconciled with the accounting records, and the necessary adjusting entries shall be prepared before the statement date. | The Inventory Committee together with City Accounting, Engineering, and General Services Offices has already conducted the annual physical count in view of the herein directive. | | | | Not implemented | Audit recommendation for implementation as the conduct of physical count for CY 2025 will be at the end of the year, hence, reports will be submitted not later than January 31, 2026. | The Inventory Committee together with City Accounting, Engineering, and General Services Offices has already conducted the annual physical count in view of the herein directive.<br><br>The same is also continued to be done. | 10/28/25 | Not implemented<br><br>(Management compliance to the recommendation subject to verification ensuring the conduct of physical count as of December 31, 2025, and the submission of the report not later than January 31, 2026) | | | |
| 2. | The validity, existence, and accuracy of the PPE accounts totaling ₱488,780,849.81 could not be ascertained due to the unreconciled difference of ₱57,969,559.01 between the PPE balances in the Report on the Physical | We recommended that the City Mayor:<br><br>3) Reorganize the Inventory Committee to comply with the minimum | The Inventory Committee was already reconstituted and reorganized to comply with the requirement of the membership. | | | | Implemented | | The Inventory Committee was already reconstituted and reorganized to comply with the requirement of the membership. | 10/28/25 | Implemented | | | |

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| | Count of PPE (RPCPPE) and the books of accounts, thus, affecting the fair presentation thereof in the Financial Statements. These unreconciled differences could have been properly and adequately addressed had Management implemented the one-time cleansing of PPE as prescribed in COA Circular No. 2020-006. | requirement in terms of membership;<br><br>4) Direct the revamped Inventory Committee to carry out the one-time cleansing of PPE, in accordance with the provisions of COA Circular No. 2020-006; | A coordination meeting was conducted regarding the one-time cleansing of PPE but the committee was cautious about it as we are awaiting for a schedule with the good office of COA for technical assistance regarding the same. Request for the technical assistance was already made regarding the same. | | | | Implemented | | A coordination meeting was conducted regarding the one-time cleansing of PPE but the committee was cautious about it as we are awaiting for a schedule with the good office of COA for technical assistance regarding the same. Request for the technical assistance was already made regarding the same. | 10/28/25 | Implemented | | | |
| | | 5) Instruct the Inventory Committee to submit the RPCPPE and other required reports to the Audit Team, ensuring full compliance with COA Circular No. 2020-006; and | | | | | Implemented | | | 10/28/25 | Not Implemented (One-time cleansing not yet completed by the city) | | | |
| | | 6) Require the City Accountant and the Property and Supply Officer to regularly reconcile the records, investigate any discrepancies, and make the necessary adjustments to ensure the accurate | | | | | Implemented | | The City Accountant and the Property and Supply Officer were already required to regularly reconcile the records, investigate any discrepancies, | 10/28/25 | Not Implemented (One-time cleansing not yet completed by the city. Reconciled amounts of PPE will be | | | |

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| | | presentation of the PPE account balances. | | | | | | | and make the necessary adjustments to ensure the accurate presentation of the PPE account balances | | checked on 12/31/25) | | | |
| 3. | Discrepancies were noted between the physical count and the book balances of inventory accounts, totaling ₱41,852,147.26, ₱9,526,853.75, and ₱5,171,298.46 under the GF, Special Education Fund (SEF), and Trust Fund (TF), respectively, departing from the requirements under Sections 114, 121, and 124 of the Manual on the New Government Accounting System (NGAS) for Local Government Units (LGUs), Volume I, due to delays in recording inventories consumed and issued, along with lack of priority in reconciling the two records and the use of a deficient report format, which substantially overstated the inventory account balances by ₱56,550,299.47 as of December 31, 2024. | We reiterated our recommendations that the City Mayor require:<br><br>7) The Inventory Committee and the CGSO to prioritize the reconciliation of the RPCI with the accounting records and identify those responsible for the missing inventories who should be held accountable for their value as shown in the accounting records;<br><br>8) The CGSO to rectify the erroneous RPCI form to include the "BALANCE PER CARD" column which refers to the balances shown in the supplies ledger cards maintained | As per Engr. Maturan, OIC-CGSO, a personnel was already assigned in the preparation of the RPCIs to incorporate the "BALANCE PER CARD" column and properly accomplish the same , wherein the balances in the supplies ledger cards maintained by the Accounting Office are shown. Furthermore, a specific personnel responsible for consolidating all RIS and SSMIs prepared by this office, and have also ensured | | | | Implemented<br><br>Implemented | | A personnel was already assigned in the preparation of the RPCIs to incorporate the "BALANCE PER CARD" column and properly accomplish the same, wherein the balances in the supplies ledger cards maintained by the Accounting Office are shown. A specific personnel responsible for consolidating all RIS and SSMIs prepared by this office, and have also ensured that the consolidated reports are submitted to the City Accountant's Office, on a weekly basis. In | 10/28/25<br><br>10/28/25 | Not implemented (For verification as of 12/31/2025)<br><br>Not implemented (For verification as of 12/31/2025) | | | |

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<tr><th colspan="12">AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION</th><th colspan="2">RESULTS of COA VALIDATION</th><th></th></tr>
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<tr><td></td><td></td><td>by the Accounting Office;<br><br>9) The CGSO to consolidate the weekly RIS for the supplies and materials issued using the SSMI, assigning specific personnel for this purpose, and submit the report to the City Accountant; and</td><td>that the consolidated reports are submitted to the City Accountant's Office, on a weekly basis. In fact, the weekly reporting practice has been in effect since January 2025 up to this writing.</td><td></td><td></td><td></td><td>Implemented</td><td></td><td>fact, the weekly reporting practice has been in effect since January 2025 up to this writing.</td><td>10/28/25</td><td>Not implemented (For verification until 12/31/2025)</td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td>10) The City Accountant to promptly prepare the journal entries to take up the SSMI submitted by the CGSO for the dropping of the issued inventories from the books.</td><td></td><td></td><td></td><td></td><td>Implemented</td><td></td><td></td><td>10/28/25</td><td>Not implemented (For verification until 12/31/2025)</td><td></td><td></td><td></td></tr>
<tr><td>4.</td><td>Fifty-seven projects totaling ₱53,057,138.75, financed through trust receipts from NGAs, remained recorded as a liability under the Due to NGAs account despite their completion and liquidation, deviating from COA Circular No. 2015-009 and the International Public Sector Accounting Standards (IPSAS) 1 and</td><td>11) We recommended that for each of the 57 completed and liquidated projects, the CAO make the following journal entry to close the Due to NGAs account:<table><tr><th>Account Name</th><th>Account Code</th><th>Debit</th><th>Credit</th></tr><tr><td>Due to NGAs</td><td>2-02-01-050</td><td>₱53,057,138.75</td><td></td></tr><tr><td>Prior Period Adjustment</td><td>3-01-01-020</td><td></td><td>₱53,057,138.75</td></tr></table></td><td>The Accounting office has agreed with the herein recommendations</td><td></td><td></td><td></td><td>Implemented</td><td></td><td>The herein recommendations were followed and implemented as of this writing.</td><td>10/28/25</td><td>Not implemented (on-going implementation of the transfer of the 57 completed projects)</td><td></td><td></td><td></td></tr>
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<tr><td rowspan="2"></td><td rowspan="2">23, thus, overstating the Due to NGAs account and understating the Government Equity account as of December 31, 2024.</td><td>12) We likewise recommended that the City Treasurer return the unutilized balances totaling ₱1,824,096.95 to the SA and for the CAO to prepare the following journal entry:<br><table><tr><th>Account Name</th><th>Account Code</th><th>Debit</th><th>Credit</th></tr><tr><td>Due to NGAs</td><td>2-02-01-050</td><td>₱1,824,096.95</td><td></td></tr><tr><td>Cash in Bank - Local Currency, Current Account</td><td>1-01-02-010</td><td></td><td>₱1,824,096.95</td></tr></table></td><td></td><td></td><td></td><td></td><td>Implemented</td><td></td><td>The City Treasurer together with the City Accountant has implemented the herein recommendation. Kindly find the herein attached Certification of the City Accountant as to Due to National Government Agencies (NGAs).</td><td>10/28/25</td><td>Not implemented (no JEV submitted by the Accounting Office and no documents was yet submitted evidencing the return of funds to SA)</td><td></td><td></td><td></td></tr>
<tr><td>13) Henceforth, we recommended that for every completed project of the City financed through trust receipt from NGAs, the CAO immediately prepare the LR, inform the City Treasurer to facilitate the transfer of any unutilized balance, and make the following journal entry reducing the Due to NGAs account and</td><td></td><td></td><td></td><td></td><td>Implemented</td><td></td><td>The recommendation was implemented and will be continued as recommended.</td><td>10/28/25</td><td>Not implemented (For verification as of 12/31/2025</td><td></td><td></td><td></td></tr>
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<tr><td></td><td></td><td>recognizing the corresponding revenue account:<br><table><tr><th>Account Name</th><th>Account Code</th><th>Debit</th><th>Credit</th></tr><tr><td>Due to NGAs</td><td>2-02-01-050</td><td>xxx</td><td></td></tr><tr><td>Subsidy from National Government</td><td>4-03-01-010</td><td></td><td>xxx</td></tr></table></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>5.</td><td>Substantial cash advances amounting to ₱41,572,481.30 remained unliquidated and had been outstanding for as long as 13 years, contrary to Section 89 of P.D. No. 1445 and COA Circular Nos. 96-004 and 2012-001. The amount includes the cash advance for confidential and intelligence fund withdrawn by the former and incumbent local chief executive (LCEs) totaling ₱37,168,058.40, for which liquidation documents were submitted to the COA Chairperson in accordance with COA Circular No. 2003-003 but no credit notices were received. The existence of these unliquidated cash advances exposed government funds to risk of misappropriation, overstated the Advances to Officers and Employees account, and understated</td><td>We recommended that the City Mayor direct all AOs to settle their unliquidated cash advances by undertaking the following:<br><br>14) Thru the City Accountant, send demand letters for the immediate liquidation of unliquidated cash advances, particularly for the travel and special undertakings, withhold payment of any money owing to the AO after due notice, and henceforth, strictly observe the requirements/ limitations stipulated under Section 89 of P.D. No. 1445 and COA</td><td></td><td></td><td></td><td></td><td>Implemented</td><td></td><td>The City Mayor has directed all AOs to settle their unliquidated cash advances as recommended.<br><br>Demand letters were also sent by the City Accountant for all unliquidated cash advances.</td><td>10/28/25</td><td>Not implemented (For verification as of 12/31/2025</td><td></td><td></td><td></td></tr>
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| | the related expense accounts. | Circular No. 96-004; | | | | | | | | | | | | |
| | | 15) Communicate with COA Central Office as to the status of the liquidation reports submitted for the Confidential and Intelligence Funds cash advances granted from CYs 2011-2015 so that settlement could be recognized in the books; | | | | | Implemented | | Communication was already sent to the COA Central Office for Confidential and Intelligence Funds cash advances granted from CYs 2011-2015 but they still have not sent any credit advice although the transmittal for the same were stamped received by COA Central Office for Confidential and Intelligence Funds. | 10/28/25 | Not implemented (For verification as of 12/31/2025 | | | |
| | | 16) Thru the City Accountant, fully disclose the Confidential and Intelligence Funds liquidation status in the Notes to the Financial Statements; and | | | | | Implemented | | The herein recommendation is agreed and implemented. | 10/28/25 | Not implemented (For verification as of 12/31/2025 | | | |

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| | | 17) Thru the City Accountant, maintain updated index cards for cash advances and submit the quarterly report with all required information on or before the 5th day following the end of each quarter. | | | | | Implemented | | The herein recommendation is agreed and implemented. | 10/28/25 | Not implemented (For verification as of 12/31/2025 | | | |
| 6. | The City, through its Bids and Awards Committee (BAC), did not fully substantiate its observance of the rules and regulations in the purchase of various transportation and heavy equipment totaling ₱53,093,447.66, deviating from the pertinent requirements of Republic Act (R.A.) No. 9184 and P.D. No. 1445, thereby posing a risk to the propriety of the disbursements made, as well as the integrity of similar transactions that go through the procurement process prescribed under the procurement law. | 18) We recommended that the BAC and TWG be properly supervised and be made accountable for any lapses in the performance of their functions, as warranted. | | BAC Office | | | Implemented | | The BAC and TWG members were reminded to be more cautious and fully observe with the prescribed procurement. All the necessary documents to show proof and to substantiate the observance of the rules and regulations in the purchase of transportation and heavy equipment were already submitted and all accounted for. | 10/28/25 | Not implemented (For verification as of 12/31/2025) | | | |
| | | 19) We further recommended that Management comply with the | | | | | Implemented | | The BAC Office has submitted all the necessary documents as | 10/28/25 | Not implemented (Documents submitted for | | | |

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| | | requirements/ documents contained in the Notice of Suspension to be issued to enable the audit team to make a decision in audit. | | | | | | | prescribed by RA 9184. | | further evaluation by the Audit Team to ensure full compliance of the audit recommendation) | | | |
| 7. | Balances of LDRRMF transferred to the STF totaling ₱58,229,062.23 were not included in the CY 2024 LDRRMFIP, deviating from Section 5.1.15 of COA Circular No. 2012-002, which rendered questionable the disbursements totaling ₱27,177,510.87 as it is not in accordance with Section 6 of NDRRMC-DBM-DILG Joint Memorandum Circular (JMC) No. 2013-1. Moreover, the funding year for the STF projects totaling ₱29 million included in the CY 2024 LDRRMFIP was not identified, thus, precluding the proper monitoring of the five-year effectivity period. These were also lumpsum allocations, not supported with project cost estimates, hence providing weak | We recommended that the City Mayor direct the City DRRM Officer and the City Accountant to undertake the following:<br><br>20) Identify the fund source by year for the projects which were allocated ₱29 million from the STF and included in the CY 2024 LDRRMFIP;<br><br>21) Desist allocating funds on a lump-sum basis and instead prepare the necessary Program of Work | | | | | Implemented<br><br>Implemented | | The revised and updated LDRRMFIP of the CDRRM has incorporated recommendations which included even the 2024 unexpended balances that are allocated for 2025 projects. The fund source by year for the projects which were allocated ₱29 million from the STF and included in the CY 2024 LDRRMFIP. The CDRRM Office has submitted the LDRRMC and SP resolutions. The amended AIP incorporating these changes | 10/28/25<br><br>10/28/25 | Not implemented (Documents submitted for further evaluation by the Audit Team to ensure full compliance of the audit recommendation)<br><br>Not implemented (Documents submitted for further evaluation by the Audit | | | |

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| | controls in the utilization of funds. | where the project cost is clearly presented and use this as basis for the LDRRMC in preparing the LDRRMFIP;<br><br>22) Submit the LDRRMC Resolutions and corresponding SP Resolutions and the amended AIP approving and incorporating the change of expenditure items noted in the CY 2024 LDRRMFIP, otherwise, our evaluation of the disbursements therefrom totaling ₱27,177,510.87 shall be accordingly suspended upon the issuance of the Notice of Suspension; | | | | | Implemented | | have already been submitted. To this effect, the 2024 unexpended balances of the LDRRMF has been included in the amended LDRRMFIP as herein attached in compliance with Section 6 of the NDRRMC-DBM-DILG JMC 2013-1<br><br>During the recent LDRRM Plan of the City, the DRRM Officer already implemented the herein recommendation.<br><br>The revised and updated LDRRMFIP of the CDRRM has incorporated recommendations which included even the 2024 unexpended balances that are | 10/28/25 | Team to ensure full compliance of the audit recommendation)<br><br>Not implemented (Documents submitted for further evaluation by the Audit Team to ensure full compliance of the audit recommendation) | | | |

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| | | | | | | | | | allocated for 2025 projects. | | | | | |
| | | 23) Utilize the unexpended balances of prior years' LDRRMF held in special trust upon due compliance with Section 6 of NDRRMC-DBM-DILG JMC No. 2013-1 and included in the CY LDRRMFIP in compliance with Section 5.1.15 of COA Circular No. 2012-002, and ensure that the reprogrammed funds have specific projects and activities properly identified for effective and efficient implementation thereof towards disaster risk reduction. | | | | | Implemented | | Following the herein recommendation, unexpended balances of prior years' LDRRMF held in special trust are implemented and should there be a need for reprogramming the funds, the same will be made with specific projects and activities roperly identified for effective and efficient implementation thereof towards disaster risk reduction. | 10/28/25 | Not implemented (Documents submitted for further evaluation by the Audit Team to ensure full compliance of the audit recommenda tion) | | | |
| 8. | The City utilized only 48.72 per cent or ₱85,070,259.11 out of the total available funds of ₱174,605,488.93 of its LDRRMF as of December 31, 2024, thereby compromising the City's preparedness to | 24) We reiterated our recommendations that the City exhaust all means to implement without further delay the projects outlined under the | | | | | Implemented | | A coordination meeting was already made regarding the exhaustion of all means to implement the projects. | 10/28/25 | Not implemented (For verification as of 12/31/2025) | | | |

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| | respond to disasters/calamities and exposing it to a higher risk of loss of lives and properties in such an eventuality. | 70 per cent Mitigation Fund of the LDRRMF in order to increase their constituents' resilience and decrease their vulnerabilities to disasters and calamities.<br><br>25) We further recommended that the City DRRM Officer closely coordinate with the CEO and actively monitor the implementation of priority DRRM functions, programs, projects, and activities. | | | | | Implemented | | City DRRM Officer was directed to closely coordinate with the CEO and actively monitor the implementation of priority DRRM functions, programs, projects, and activities. | 10/28/25 | Not implemented (For verification as of 12/31/2025) | | | |
| 9. | Of the 35 audit recommendations from last year's audit report for CY 2023, only 6 have been fully implemented, representing 17 per cent of the total, while the remaining 29 recommendations have yet to be implemented as of August 31, 2024. Similarly, out of the 49 audit recommendations from prior years, only 1 has been fully | 26) We recommended that the LCE direct the department heads and other officials concerned to prioritize the implementation of the remaining outstanding recommendations and expedite their execution to ensure full compliance with | | | | | Implemented | | The LCE has already directed all the department heads and other officials concerned to prioritized the implementation of all the recommendations | | Not implemented (For verification as of 12/31/2025) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| Ref | Audit Observation | Audit Recommendation | Action Plan | Person/Dept. Responsible | Target Implementation Date | | 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 | | Remarks |
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| | implemented, leaving 48 recommendations still outstanding. | regulatory requirements and established best practices in upholding the highest standards of governance and accountability. | | | | | | | | | | | | |
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| 10. | Fourteen completed projects under the General Fund (GF) totaling ₱38,830,481.08 remained recorded in the Construction in Progress (CIP) Accounts contrary to Section 50 of the Manual on the New Government Accounting System (NGAS) and International Public Sector Accounting Standards (IPSAS) No. 17, hence, overstating the CIP accounts while understating the corresponding PPE accounts and depreciation expense by ₱794,439.60. | 27) We recommended and the City Accountant agreed, that henceforth, regular monitoring of the City's CIP accounts will be made to ensure the timely transfer of the completed projects to the corresponding PPE accounts. | | City Accountant | | | Implemented | | Since the time the herein recommendation was made for 2023, the same was already implemented per City Accountant. | | Not implemented (For verification as of 12/31/2025) | | | |
| 11. | A difference of ₱21,036,793.98 in the balance of the CIP account exists between the records maintained by the City Accounting Office (CAO) and the City Planning and Development Office (CPDO), which is not compliant with IPSAS No. 1, | 28) We recommended that the CGSO fast-track the submission of the RSI and SSMI to the CAO for the proper recognition of project expenses. | | City Accountant, CPDO, CGSO | | | Implemented | | A coordination meeting was already conducted and the recommendation is implemented. As per advise, CGSO had already assigned | 10/28/25 | Not implemented (For monitoring until 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | thereby adversely affecting the reliability and fairness of presentation of the CIP accounts in the financial statements. | 29) We further recommended that the City Accountant closely coordinate with CGSO and CPDO to expedite the reconciliation and preparation of the required entries to arrive at the correct balances and status of the 64 completed projects under the CIP accounts.<br><br>30) Also, we recommended that these completed projects be transferred to the corresponding PPE accounts and consequently recognize their depreciation expenses reckoned from the project's date of completion. | | | | | Implemented<br><br>Implemented | | a particular personnel for purposes of submission of RIS and SSMI to CAO.<br><br>Since the time the herein recommendation was made for 2023, the same was already implemented wherein the City Accountant closely coordinated with CGSO and CPDO to expedite the reconciliation and preparation of the required entries to arrive at the correct balances and status of the 64 completed projects under the CIP accounts. | 10/28/25 | Not implemented (Reconciliation of the CIP accounts for verification as of 12/31/25)<br><br>Not implemented (For verification as of 12/31/25) | | | |
| 12. | Three completed projects under the Trust Fund (TF) totaling ₱14,813,858.60 remained recorded in the CIP Account which resulted in the non-transfer of the corresponding PPE account | 31) Henceforth, we recommended that the City Accountant regularly monitor the City's CIP accounts to ensure the timely transfer of | | City Accountant | | | Implemented | | The recommendation is hereby agreed to by the City Accountant. | 10/28/25 | Not implemented (No documents submitted to support compliance | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | to the GF contrary to Section 104, 1(i) of the Manual on NGAS for LGUs and IPSAS No. 17, hence, understating the PPE-Road Networks account by P14,813,858.60 and depreciation expenses in the GF by ₱41,149.61. | completed projects to the corresponding PPE accounts. | | | | | | | | | with the audit recommendation) | | | |
| 13. | The Real Property Tax (RPT)/Special Education Tax (SET) collection efficiency averages only 29.31% of the target set by the City Government due to the non-implementation of an effective tax campaign and non-enforcement of tax remedies, resulting in delinquent taxes totaling ₱291,277,194.11 as of December 31, 2023, running counter to pertinent provisions of Republic Act (R.A.) No. 7160 and the Manual on Real Property Appraisal and Assessment Operations (MRPAAO), thus, depriving the City of potential revenues that could have been used to finance its various programs, projects, and activities. | We recommended that the City Treasurer, supported by the Sangguniang Panlungsod and the City Legal Officer:<br><br>32) develop an effective tax collection campaign program to enhance the collection of RPT/SET Receivables; and | | City Treasurer, Sangguniang Panlungsod, and City Legal Officer | | | Implemented | | Effective tax collection campaign program to enhance the collection of RPT/SET Receivables was made upon the herein recommendation last year. Online payments were encouraged as another platform for the clients for their convenience. | 10/28/25 | Not implemented (For monitoring until 12/31/25) | | | |
| | | 33) enforce remedies in the collection of real property through the issuance of a warrant on the real property subject to tax on or before, or simultaneously with, the institution | | | | | Implemented | | Mails were sent for individual tax bills or statements of account invariably to all taxpayers, posted in all barangay halls and public places or | 10/28/25 | Not implemented (No documents were submitted to the audit team to support compliance | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | |
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| | | of the civil action for the collection of the delinquent tax. | | | | | | | announced by radio notices of periods during which RPT and SET may be paid without penalty, the rate of discounts for advance payment, and installment payment options. | | with the audit recommendation) | | | |
| 14. | Deviations from policies and procedures related to the receipt and issuance of some accountable forms (AFs), including (a) unaccounted 11,310 receipts, (b) lacking cash tickets of ₱94,854.00, (c) unrecorded receipt of cash tickets totaling ₱395,595.00, and (d) other errors in the monitoring of AFs, were observed. Thus, the internal control objective of safeguarding the assets or resources of the LGU was not achieved. | We recommended that:<br><br>34) Management conduct an investigation on the occurrence of loss of AFs and institute sanctions, as warranted; | | City Treasurer, City Accountant | | | Implemented | | An investigation was already conducted as recommended. | 10/28/25 | Not implemented (No documents were submitted to the audit team to support compliance with the audit recommendation) | | | |
| | | 35) The City Treasurer account for the 11,310 receipts, ₱94,854.00 worth of ₱2.00-denominated cash tickets, and ₱395,595.00 worth of ₱5.00-denominated cash | | | | | Implemented | | As per City Treasurer, the herein recommendation was already implemented. | 10/28/25 | Not implemented (No documents were submitted to the audit team to support compliance | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | tickets; otherwise, restitute the corresponding money values immediately; | | | | | | | | | with the audit recommendation) | | | |
| | | 36) The City Treasurer observe the proper recording of all AFs received and issued, duly supported with the IFAR, and revise/adjust the monthly CRAAF to reflect the accurate balances of all AFs in its custody; and | | | | | Implemented | | The proper recording of all AFs received and issued, duly supported with the IFAR, and revise/adjust the monthly CRAAF to reflect the accurate balances of all AFs in its custody is duly observed since the recommendation was made. | 10/28/25 | Not implemented (Compliance will be monitored until 12/31/25) | | | |
| | | 37) The City Accountant verify and monitor the completeness of all AFs issued as reported in the Report of Collections and Deposits. | | | | | Implemented | | Since the time the herein recommendation was made for 2023, the same was already implemented per City Accountant. | 10/28/25 | Not implemented (Compliance will be monitored until 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| 15. | The City has not undertaken the general revision of real property assessments for the last six years, which is not compliant with the 3-year requirement under Sections 212 and 219 of R.A. No. 7160 and DILG-DOF JMC No. 2010-01, leading to outdated tax collections. As a result, the City's RPT collections was only 34% of its locally-generated income, affecting its ability to finance development projects and augment the special education fund for the benefit of its constituents. | 38) We recommended that the City Assessor prepare updated SMVs reflective of the current market pursuant to Section 212 of the LGC and cause the drafting of an Ordinance for consideration of the Sanggunian, incorporating therein the proposed SMV, assessment level, and tax rate. | The City Assessor agrees to the herein recommendations. | City Assessor, City Treasurer, Sangguniang Panlungsod | | | Not implemented | As of this writing, the schedule of market values are still being prepared. | The Schedule of Market Values are prepared for the general revision of the same. | 10/28/25 | Not implemented | | | |
| | | 39) We further recommended that the Sanggunian give priority and due course to this undertaking. | | | | | Not implemented | | | 10/28/25 | Not implemented | | | |
| | | 40) Henceforth, we recommended that the City strictly adhere to the provisions of Section 219 of the LGC and DILG-DOF JMC No. 2010-01 in preparing and completing the general revision of real property assessments within the reglementary | | | | | Not implemented | | | 10/28/25 | Not implemented | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | period of three (3) years. | | | | | | | | | | | | |
| 16. | The balance of the Due to BIR account of the City as of December 31, 2023, includes an accumulated amount of ₱1,144,421.10 representing taxes withheld that were not remitted to the Bureau of Internal Revenue (BIR) within its reglementary period as provided in R.A. No. 8424 or the National Internal Revenue Code (NIRC), as amended by R.A. No. 10963 or the TRAIN Law, thus, risking the imposition of penalties for non-remittance and depriving the national government of additional funds for the attainment of national development programs and projects. | 41) We recommended that the City Mayor require the City Accountant and City Treasurer to remit immediately the taxes withheld totaling ₱1,144,421.10. | | City Accountant, City Treasurer | | | Implemented | | The remaining balance of ₱975,034.33 will be reconciled as the said amount represents the cumulative balances of previous years. | 10/28/25 | Not implemented (with remaining balance for reconciliation) | | | |
| 17. | Negative slippages occurred due to a lack of proper monitoring in the implementation of 24 projects undertaken by contract costing ₱160,793,017.99. The City did not fully implement the available courses of action, including the imposition of liquidated damages, provided under Section 8.4 of Annex "E" of the 2016 Revised IRR of R.A. No. | We recommended that:<br><br>42) The City Engineer improve the execution of projects, both by the contractor and the assigned CEO personnel, to exact compliance with project timelines by adopting stricter policies to eliminate any | | City Engineer | | | Implemented | | Upon checking the particular projects, the projects 1, 2, 4 to 18 are already completed as of this writing. The 3rd project – National Housing Authority – Bais Resettlement Project Phase 2, Barangay Lapaz – was actually a | 10/28/25 | Not implemented (No documents submitted to the Audit Team to support full compliance with the audit recommendation) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | 9184 against erring contractors. | negative slippage noted and requiring detailed action to commit contractors to accomplish specific physical targets over a defined time period; | | | | | | | counterpart for NHA. Since the project did not push through, the said budget is subject for reversion. The contract pertaining to projects 19 to 24 were already terminated and was taken over by administration. | | | | | |
| | | 43) The City Engineering and City Planning and Development Offices submit an outline of the immediate steps to be undertaken to address the deficiencies noted for each project; and | | | | | Implemented | | | | Not implemented (No documents submitted to the Audit Team to support full compliance with the audit recommendation) | | | |
| | | 44) Management exercise the remedies provided under Section 8.4, Annex "E" of the RIRR in addressing the contracts under default, without prejudice to other courses of action and remedies available under the circumstances. | | | | | Implemented | | | | Not implemented (No documents submitted to the Audit Team to support full compliance with the audit recommendation) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | |
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| 18. | The City has completed only one project costing ₱275,089.24 funded from the CY 2023 appropriations for the 20 per cent DF totaling ₱185,231,800.62 and did not specify the project with an allocation of ₱27,500,000.00. Furthermore, projects with negative slippage beyond 15 percent were not addressed in a timely manner, contrary to GPPB Resolution No. 05-2019. These deficiencies resulted in delays in delivering the benefits that constituents could have derived from the proposed projects. | We recommended that:<br><br>45) The City Engineer improve the preparation of project plans by ensuring that all the necessary procedures, especially site inspections and surveys, are undertaken to ensure the project's viability and to eliminate unnecessary costs of plan revisions;<br><br>46) The City Engineer implement measures and undertake catch-up programs to accelerate work accomplishments on projects undertaken by the administration that are behind schedule. | | City Engineer, City Development Council | | | Implemented<br><br>Implemented | The recommendation has already been fully implemented.. The City Engineer was already directed to comply with the recommendations. The specific project for the Php 27,500,000.00 was also determined already and the program of work is already prepared. Furthermore, the Project Monitoring Committee has already been directed to monitor all projects. The 1st Endorsement of the CPDO, Ma. Angeles Socorro A.A. Banogon, was sent to your good office as part of its initiative. | | 10/28/25<br><br>10/28/25 | Not implemented (Compliance will be monitored until 12/31/25)<br><br>Not implemented (Compliance will be monitored until 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| 19. | The City's Biological Assets amounting to ₱10,250,836.79 were not measured at their fair value, less costs to sell at the end of the reporting period, contrary to the provisions of International Public Sector Accounting Standards (IPSAS) 27, thereby affecting the fairness of the presentation of the account in the financial statements and making the balance unreliable. | 47) We recommended that the City Mayor direct the City Agriculturist and the City Veterinarian to prepare the Updated Schedule of Biological Assets of the City at the end of each reporting period and submit the same to the City Accounting Office for the immediate recognition of adjustments in the City's books of accounts. The schedule will reflect the fair value less costs to sell for each biological asset (especially for breeding stocks), any additions resulting from birth, and reductions due to deaths and distributions. | | City Agriculturist, City Veterinarian, and City Accounting Office | | | Implemented | | The preparation of the Updated Schedule of Biological Assets of the City at the end of each reporting period by the City Agriculturist and the City Veterinarian are currently based on the provisions of International Public Sector Accounting Standards (IPSAS) 27.<br><br>As per City Accountant, this is currently implemented based on the documents received from the City Agriculturist and the City Veterinarian of the updated schedule of Biological Assets.<br><br>Furthermore, the LGU-Bais City is respectfully requesting for a | 10/28/25 | Not implemented (For verification as of 12/31/25) | | | |

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| | | | | | | | | | schedule of one-time cleansing seminar given by COA together with the CGSO, Office of the City Engineer, and other offices concerned. | | | | | |
| 20. | The City did not conduct an annual physical count of all its biological assets amounting to ₱10,250,836.79, resulting in its failure to prepare and submit the RPCPPE for Biological Assets as of December 31, 2022. Neither did it maintain the Stock Cards/Property Cards nor disclose in the Notes to Financial Statements the nature, description, and existence of the biological assets, contrary to the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), Volume I | We recommended that the City Mayor direct the:<br>48) City Inventory Committee to conduct a physical count of all the biological assets recorded in the books of accounts of the City; | | City Inventory Committee, CGSO, City Accountant, City Veterinarian and City Agriculturist | | | Implemented | | Since the time the herein recommendation was made for 2022, the City Inventory Committee has already conducted physical count of all the biological assets recorded in the books of accounts of the City. | 10/28/25 | Not implemented (For verification as of 12/31/25) | | | |
| | | 49) City General Services Officer to prepare the required stock cards/property cards upon determination of the biological assets' existence; | | | | | Implemented | | Since the time the herein recommendation was made for 2022, the required stock cards/property cards upon determination of the biological assets' existence were already prepared. | | Not implemented (For verification as of 12/31/25) | | | |
| | | 50) City Accountant to coordinate with the City General Services Officer to reconcile any discrepancies between the | | | | | Implemented | | | | Not implemented (For verification as of 12/31/25) | | | |

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| | and IPSAS 27, thereby casting doubt on the existence, validity, and correctness of the Biological Assets account in the financial statements. | recorded biological assets in the books of accounts against the results of the actual physical inventory count; and<br><br>51) City Accountant to coordinate with the City Veterinarian and City Agriculturist to disclose in the Notes to Financial Statements all important information for each type of biological asset for proper valuation and accounting thereof in accordance with IPSAS 27.<br><br>52) We also recommended that, henceforth, the City Mayor ensure the conduct of the annual physical count of all biological assets owned by the City. | | | | | Implemented<br><br>Implemented | | Furthermore, as per advice, the City Accountant has coordinated with the CGSO, City Veterinarian's Office, and City Agriculture's Office and the appropriate JEV are prepared after the submission of the pertinent documents from CGSO, City Veterinarian, and the City Agriculturist to the Accounting Office.<br><br>Furthermore, the LGU-Bais City is respectfully requesting for a schedule of one-time cleansing seminar given by COA together with the CGSO, Office of the City Engineer, and other offices concerned.<br><br>As per advice, the City Accountant agrees with the | | Not implemented (For verification as of 12/31/25)<br><br>Not implemented (For verification as of 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | | | | | | | | Audit Recommendation to coordinate with the GSO, City Veterinarian's Office, and City Agriculture's Office. Furthermore, the appropriate JEV will be prepared after the submission of the pertinent documents from CGSO, City Veterinarian, and the City Agriculturist to the Accounting Office. | | | | | |
| 21. | The liability accounts under the General Fund and Trust Fund include items with abnormal/negative balances totaling (₱4,171,604.59), which were left uncorrected, contrary to Paragraph 27 of IPSAS 1, thus, making the balances unreliable and unrealistic and adversely affecting the fairness of the presentation of the liability accounts in the financial statements. | We recommended that Management require the City Accountant to:<br>53) Retrieve the relevant documents pertaining to the liability accounts to identify the accounting entries that have contributed to the abnormal balances and prepare the necessary Journal Entry Voucher (JEV) to rectify any errors that may be discovered; and | | City Accountant | | | Implemented | | The City Accountant has implemented the same since the recommendation | 10/28/25 | Not implemented (For verification as of 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | 54) Conduct regular monitoring of the subsidiary ledgers of each account in the trial balance to ensure the accuracy and reliability of the balances presented in the financial statements and help prevent the occurrence of abnormal balances within individual accounts. | | | | | Implemented | | | 10/28/25 | Not implemented (For verification as of 12/31/25) | | | |
| 22. | The City did not fully comply with the reporting, monitoring, and posting requirements for the sources and uses of the Local Disaster Risk Reduction and Management Fund (LDRRMF) amounting to ₱230,468,305.09 and ₱75,956,392.72, respectively, as stipulated in COA Circulars No. 2012-002 and 2014-002, including cash donations amounting to ₱3.7 million and donations in kind totaling ₱546,968.00, hence providing lesser transparency in monitoring the utilization of the funds | 55) We recommended and Management agreed to direct the LDRRM Officer, in coordination with the City Accountant, to prepare the required reports on the sources and uses of the LDRRMF, to submit these monthly within the prescribed time frames, and furnish these to the regulatory offices prescribed in COA Circulars No. 2012-002 and 2014-002. | | LDRRMO, City Accountant | | | Implemented | | As per recommendation and as directed, the LDRMMO has coordinated with the City Accountant as to the required reports on the sources and uses of the LDRRMF and the submission of the same as prescribed in COA Circulars No. 2012-002 and 2014-002 | 10/28/25 | Not implemented (Compliance will be monitored until 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | intended to strengthen the capacity of the City and its residents in reducing the risks of calamities. | | | | | | | | | | | | | |
| **CY 2021 AAR** | | | | | | | | | | | | | | |
| 23. | Various property, plant and equipment (PPE) and inventories damaged/destroyed by the onslaught of Typhoon Odette in December 2021, disclosed as summing up to ₱499,529,539.10, still remained recorded in the books without any losses recognized in accordance with paragraph 44 of IPSAS 12 and paragraphs 52 and 54 of IPSAS 21 since the request for relief from accountability for such properties could not be approved due to incomplete and/or deficient documentation as required under COA Memorandum No. 92-751 dated February 24, 1992, hence, overstating the related asset accounts, understating the losses, and adversely affecting the fairness of presentation of their balances in the financial statements. | 56) We recommended that Management gather complete documentation, especially the PARs/MRs indicating the value of the properties requested for relief and the Head of Agency's comments and recommendations on the individual requests filed, and resubmit the Request for Relief from Accountability on the damaged/washed out items with justification on the delay in the submission of both the Notice of Loss and the Request for Relief, pursuant to COA Memorandum No. 92-751. | | All Heads of Offices, if applicable | | | Not implemented | | The Heads of Agency, Department Heads, and/or head of offices were informed of the need to resubmit, if applicable to their offices. Furthermore, the CGSO was already directed to collate the same for its submission. Upon coordination meeting, the amount of ₱499,529,539.10 was actually for the whole City of Bais, but not particularly for government properties. As such, the damaged caused to government properties is less than the ₱499,529,539.10. Ongoing | 10/28/25 | Not implemented | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| Ref | Audit Observation | Audit Recommendation | Action Plan | Person/Dept. Responsible | Target Implementation Date | | 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 | | Remarks |
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| | | | | | | | | | implementation is made as to how to go about in submitting the documents needed. | | | | | |
| 24. | Property, Plant and Equipment (PPE) under the Trust Fund totaling ₱40,924,530.37, inclusive of ₱2,765,803.85 under Other Structures which were recorded as a lump sum amount, 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. | 57) We recommended that the City Mayor require the City Accountant to record the transfer of the various PPE accounts under the Trust Fund to the General Fund. Corresponding depreciation expenses shall then be provided in the books.<br><br>58) We further recommended that the details of the beginning balances of Other Structures totaling ₱2,765,803.85 be provided before these are transferred to the General Fund. | | City Accountant | | | Implemented<br><br>Implemented | | The City Accountant has complied with the said recommendation as directed. | 10/28/25<br><br>10/28/25 | Not implemented (For verification as of 12/31/25)<br><br>Not implemented (For verification as of 12/31/25) | | | |
| 25. | The lack of proper planning, accumulation of work backlogs and failure to act decisively on erring contractors resulted in the low rate of implementation | We recommended that the City Mayor direct:<br>*(One recommendation was implemented in CY 2023)* | | City Engineer and Project Monitoring Committee | | | | | Necessary recommendations have been made by the City Engineer as to erring contractors. | | | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | of projects funded out of the 20% Development Fund, where out of 125 current and prior-year projects for implementation in CY 2021 funded by appropriations totaling ₱371,666,195.62, only 28 or 22% were completed, thereby depriving constituents of the benefits that could have been derived from the proposed projects and impeding the government's goal of building self-reliant communities. | (a)The City Engineer to –<br>59) conduct an in-depth assessment of the work status of existing projects and to impose the penalties and sanctions provided under Annexes "E" and "I" of the 2016 Revised IRR of RA No. 9184 for those undertaken by contracts or to prioritize the completion of unfinished projects undertaken by administration; | | | | | Implemented | | The Project Monitoring Committee has also coordinated with the City Engineer and the Office of the City Planning as to the scheduled monitoring of the projects. Notices to the erring contractors have already been made by the City Legal Officer. | 10/28/25 | Not implemented (Compliance will be monitored until 12/31/25) | | | |
| | | 60) improve the execution and monitoring of projects to exact compliance to project timelines by adopting stricter policies to eliminate any negative slippage noted and a detailed action to commit contractors to accomplish specific physical targets over a | | | | | Implemented | | | 10/28/25 | Not implemented (Compliance will be monitored until 12/31/25) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | defined time period;<br><br>(b)The Project Monitoring Committee to –<br><br>61) determine accountability for the losses sustained by the government due to projects undertaken by administration which could not anymore be put to viable use with the passage of time; | | | | | Implemented | | | 10/28/25 | Not implemented (Compliance will be monitored until 12/31/25) | | | |
| 26. | The City did not properly monitor the implementation of eight projects costing ₱4,950,000.00 which were found upon ocular inspection to be either with negative slippage or have sustained physical damages that affected its serviceability nor did it undertake catch-up programs to accelerate work accomplishments or reconstruct/repair the damaged projects, thereby hampering the delivery of the desired benefits by the | 62) We recommended that the City Mayor prepare an evaluation report and inventory of damaged properties/ projects, subject to due validation, so that the Accounting Office can properly record the impairment thereof in the books. | | City Engineering Office, City Planning and Development Office, CGSO, and City Accountant | | | Implemented | | A written explanation was already previously submitted. The eight projects identified were already completed. Evaluation report and inventory of damaged properties/projects were already made and have been collated by the CGSO so that the Accounting | 10/28/25 | Not implemented (Evaluation Report for submission to the audit team) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | |
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| | targeted end-users of the said projects and affecting their valuation recorded in the books since these were not revalued nor was impairment recognized in accordance with IPSAS 17 and 21. | | | | | | | | Office can properly record the impairment in the books. The City Engineer has already expressed his commitment that his team must implement projects on time. | | | | | |
| **CY 2020 AAR** | | | | | | | | | | | | | | |
| 27. | Distribution of the Emergency Subsidy Program (ESP) through Social Amelioration Program (SAP) to the 35 barangays of Bais City included 188 ineligible beneficiaries as contained in the Validation Report for Ineligible Families for the SAP dated June 2, 2020, issued by the Department of Social Welfare and Development Field Office VII addressed to the City Social Welfare Development Officer of Bais City. Out of the 188 ineligible beneficiaries, only 47 returned the cash assistance, leaving 141 who failed to restitute the total amount of ₱846,000.00, hence, resulting in irregular expenditures contemplated under COA Circular No. 2012-003. Moreover, the | 63) We recommended that the City Mayor, the City Accountant and the City Social Welfare Development Officer send demand letters to the remaining 141 ineligible beneficiaries for the immediate refund of the illegally received subsidy totaling ₱846,000.00 as a matter of personal recourse. It is emphasized that this is without prejudice to the disallowance of the same amount and for refund by the authorizing City Officials as being the ones primarily responsible for the refund of the improperly provided | The City Accountant and the City Social Welfare Development Officer were directed to send demand letters to the remaining 141 ineligible beneficiaries for the immediate refund of the illegally received subsidy totaling ₱846,000.00 as a matter of personal recourse. It is emphasized that this is without prejudice to the disallowance of the same amount and for refund by the authorizing City Officials as being the ones | City Accountant and the CSWD | | | Ongoing | | The recommendation was complied with as directed and demand letters were sent to the ineligible beneficiaries. Together with the DSWD-National augmented personnel, the team conducted home visitation to inform the ineligible persons to return the amount. Some of them returned the amount. For those who were also 4Ps, the deductions were also made from their stipend. The DSWD was directed to update | 10/28/25 | Not implemented | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | inclusion of ineligible beneficiaries in the SAP distribution violates the pertinent provisions of DSWD Memorandum Circular No. 09, series of 2020 or the Omnibus Guidelines in the Implementation of the ESP, thus, depriving the eligible and deserving indigent family of the most needed benefit. | subsidy prescribed under Section VIII-B.6.1 of DSWD MC No. 09, series of 2020. | primarily responsible for the refund of the improperly provided subsidy prescribed under Section VIII-B.6.1 of DSWD MC No. 09, series of 2020. | | | | | | the list as payments have already been made by some of the beneficiaries. | | | | | |
| 28. | One hundred thirteen Job Order workers of the City Government of Bais were included in the distribution of the Emergency Subsidy Program through Social Amelioration Program totaling ₱678,000.00, in violation of the pertinent provisions of DSWD Memorandum Circular No. 09, series of 2020, resulting in the imprudent disbursement of scarce government funds that could have been used to finance other priority measures to address the pandemic. Also, such disbursement is considered as an "irregular expenditure" as defined in COA Circular No. 2012-003. | 64) We recommended that the CSWDO further validate the ineligibility of the 113 Job Order workers and that the HRMO review the remaining 897 names of other Job Order workers who may have been paid but were not included in the validated list. | The CSWD Officer, City Accountant, City Treasurer, HRM Officer and City Legal Officer were directed to strictly comply with the audit recommendations | CSWD, City Accountant, City Treasurer, HRMO and City Legal Officer | | | Implemented | | Demand letters were sent out as directed. Some of the said Job Order workers already returned the said amount. The DSWD was directed to update the list as payments have already been made by some of the beneficiaries. | 10/28/25 | Not implemented (No validation reports was submitted to the audit team) | | | |
| | | 65) We further recommended that the 113 Job Order workers be required to refund the ESP given totaling ₱678,000.00, otherwise, the responsible City Officials should | | | | | Implemented | | | 10/28/25 | Not implemented (no total refund) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | refund the said amount, subject to any adjustments as a result of the CSWDO and HRMO validation of ineligible paid beneficiaries. | | | | | | | | | | | | |
| 29. | The propriety and validity of disbursements amounting to ₱87,534,000.00 for 14,589 target beneficiaries under the Emergency Subsidy Program (ESP) through the Department of Social Welfare and Development (DSWD) Social Amelioration Program (SAP) were rendered doubtful due to incomplete documentary requirements prescribed under DSWD Memorandum Circular No. 09, series of 2020. | 66) We recommended that, henceforth, Management ensure that efficient and systematic procedures are in place while strictly adhering to existing guidelines set forth under DSWD Memorandum Circular No. 09 series of 2020 in the implementation of SAP and similar future undertakings of the government. As for the subject transaction, we recommended that Management comply with the documentary requirements pursuant to the audit suspensions that may be issued. | | CSWD, City Treasurer, Barangay Captains concerned | | | Implemented | | All the necessary documents were already passed and complied with. In fact, the DSWD Regional Office gave its clearance having complied with the documentary requirements pursuant thereto. | 10/28/25 | Not implemented (Submitted documents are subject to validation) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | | *Note: Submitted documents are subject to validation.* | | | | | | | | | | | | |
| 30. | The distribution of food supplies and other relief goods totaling ₱51,811,964.00 charged against the Bayanihan Grant to Cities and Municipalities (BGCM) was not adequately documented through properly accomplished Relief Distribution Sheets (RDS), contrary to Section 2 of P.D. No. 1445 and COA Circular No. 2020-004 and other existing regulations, thus, casting doubt on the propriety of the Food Supplies Expenses presented in the financial statements. | 67) We recommended that Management submit without further delay the Relief 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 for the food items and relief assistance distributed.<br><br>*Note: Submitted documents are subject to validation.* | | CSWDO, City Accountant | | | Implemented | The CSWDO was directed to submit the Relief Distribution Sheets and the CSWDO already submitted the same. Copies of the received copies of COA were also submitted already. | | 10/28/25 | Not implemented (Submitted documents are subject to validation) | | | |
| **CY 2019 AAR** | | | | | | | | | | | | | | |
| 31. | The City did not properly monitor the implementation of 11 projects costing ₱12,600,000.00 which were found upon ocular inspection to be either | 68) We recommended that the City Mayor justify the additional indirect cost incurred for | The City Engineering and CPDO were directed to comply with the recommendations | City Engineering and CPDO | | | Implemented | | The identified projects were already completed. | 10/28/25 | Not implemented (No justification letter was | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | defective or with negative slippage nor did it take any of the courses of action provided under Section 8.4 of Annex "E" of the 2016 Revised IRR of RA No. 9184 against erring contractors or undertake catch-up programs to accelerate work accomplishments for projects undertaken by administration, thereby causing unnecessary delay in the delivery of the desired benefits by the targeted end-users of the said projects. | projects undertaken by contract and why the same should not be regarded as unnecessary expenses which are not allowed under COA Circular No. 2012-003; and | | | | | | | | | submitted to the audit team) | | | |
| 32. | Cash advances for Confidential and Intelligence Funds of the former and incumbent City Mayors from CY 2011 to CY 2019 totaling ₱25,269,141.00 and ₱9,573,917.40, respectively, remained unliquidated and had been outstanding for almost five years to nine years contrary to Section 6.2.2 of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 and COA Circular No. 2003-003, thereby adversely affecting the reliability of the recorded receivables as well as creating the impression that | 69) Should there be confirmation of the non-submission of the LRs for the latter, we recommended that the City demand from the former City Mayor the immediate settlement/liquidation thereof. | Written request for the credit advice on the liquidation reports submitted and the request for validation of the submission of the LRs for the cash advances granted since CY 2011 was made and submitted. Furthermore, communication was also sent to the former City Mayor even while waiting for the credit advice so that they will be | City Accountant | | | Implemented | | As directed, the recommendation was complied with. Written request was made attaching copies of submitted LRs stamped received by the COA-ICFAU with a follow up with COA-ICFAU for the credit advice on the liquidation reports already submitted and with a request for validation of its submission. | 10/28/25 | Not implemented (Demand letter to the former City Mayor was not yet furnished to the audit team) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| | the funds may have been put to unauthorized use which may eventually lead to loss of government funds. | | informed as to the recommendations made. | | | | | | | | | | | |
| **CY 2017 AAR** | | | | | | | | | | | | | | |
| 33. | The City Disaster Risk Reduction and Management Council did not include the list of projects and activities charged to the unexpended LDRRMF of previous years summing up to approximately ₱50.98 million in the annual Local Disaster Risk Reduction Management Fund Investment Plan (LDRRMFIP) in accordance with the requirement of COA Circular No. 2012-002 and Joint NDRRMC-DBM-DILG Memorandum Circular (MC) No. 2013-1, hence the same was not incorporated in the Local Development Plan and the Annual Work and Financial Plan duly approved by the Sangguniang Bayan preventing its utilization for DRRM activities. | 70) Management submit the corresponding CDRRMC and SP Resolutions and revised LDRRMFIP and AIPs authorizing the utilization of ₱4.28 million from the CYs 2012 and 2013 balances transferred to the TF.<br><br>*Note: In CY 2024, SP Resolution No. 281, s. of 2016 and CDRRMC Resolution No. 1, s. of 2016 were submitted. However, management still lack the submission of the revised LDRRMFIP and AIP.* | The Management directed the LDRRMO to comply with the recommendation | LDRRMO | | | Implemented | | The DRRM Fund for CY 2012 and 2013 were utilized and the unexpended balance was already transferred. The LDRRMFIP and AIP were also previously submitted as the basis for the SP Resolution No. 281, s. of 2016 and CDRRMC Resolution No. 1, s. of 2016. | 10/28/25 | Not implemented (Management still lack the submission of the revised LDRRMFIP and AIP) | | | |

| AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION | | | | | | | | | | RESULTS of COA VALIDATION | | | | |
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| **CY 2014 AAR** | | | | | | | | | | | | | | |
| 34. | As a result of erroneous prior years' practice of remitting amounts due to the GSIS, HDMF and PhilHealth from the Trust Fund even if the amounts withheld in the General and Special Education Funds have not yet been transferred thereto, negative balances totaling ₱2,614,903.74 have occurred in these accounts which remained uncorrected up to this time. | 71) We recommended that Management require the Trust Fund Bookkeeper to trace the transactions and effect corrections in the trust liability accounts Due to GSIS, HDMF and PhilHealth. | The Trust Fund Bookkeeper was directed to trace the transactions and effect corrections in the trust liability accounts due to GSIS, HDMF and PhilHealth. | City Accountant, Trust Fund Bookkeeper | | | Implemented | | Since the herein recommendation was made for 2014, the said recommendation was already implemented. | 10/28/25 | Not implemented (No documents submitted by the Accounting Office of the correcting entries made) | | | |
| **CY 2005 AAR** | | | | | | | | | | | | | | |
| 35. | Three (3) parcels of land purchased on different dates in the total amount of ₱4,344,201.35 and already recorded in the books of accounts have not been issued new Certificates of Title in favor of the city government. | 72) We recommended that the City Mayor direct the Treasury, Accounting and Legal Offices to secure the Land Titles to all real properties as an indispensable requirement. (Partially Implemented in 2008 AAR) | The City Assessor's Office and the City Legal Office were directed to secure the Land Titles to all real properties as an indispensable requirement. | City Assessor's Office, City Legal Office | | | Implemented | | The City Assessor has complied with the herein recommendation based on the documents on hand. The titles of the other LGUs properties were processed while moving forward, any purchase of properties must have a new Certificate of Title for the LGU as per advise from the City Accountant before full payment is made. | 10/28/25 | Not implemented (For verification if all real properties are titled) | | | |

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| Prepared by: | | | Approved by: | |
| **MARY JANE F. FLORES**<br>Audit Team Leader | October 28, 2025<br>Date | | **KATHERINE Z. VELEZ**<br>Supervising Auditor | October 28, 2025<br>Date |

Note: Status of Implementation may be: (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed

(Source: COA Memorandum No. 2014-002 dated March 18, 2014- Annex B)