ACTION PLAN MONITORING TOOL

Sector : **Local Government Audit Sector**
Team : **LGAS G, Team 2, Negros Oriental**
Agency Audited: **City of Guihulngan**
Audit Period : **Calendar Year 2024**
AAR Date : ________________

Prepared by : **Sheena Adrien D. Guevarra** — **Date** : **October 10, 2025**
Reviewed by : **Marife A. Alcala** — **Date** : **October 13, 2025**
Approved by : **Katherine Z. Velez** — **Date** : ________________

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
2024 AAR AO No. 5, page 40	1. The unreconciled difference between the General Ledger (GL) balance and the Inventory Count Forms (ICF) of the Property Plant and Equipment account amounting to ₱40,304,574.47, along with the inability to locate properties totaling ₱19,531,243.91 is inconsistent with the International Public Sector Accounting Standards	The Management should require the City Accountant and the Property and Supply Officer to reconcile the records, investigate any discrepancies, and make the necessary procedures in the disposition of missing PPEs to ensure the accurate reflection of the PPE account balances.	Reconcile the records, investigate any discrepancies, and make the necessary procedures in the disposition of missing PPEs to ensure the accurate reflection of the PPE account balances.	ATTY. KAREN LISETTE T. MOLAS, GSO MARIA JOFERDINEY CUI, City Accountant	June 1, 2025	December 31, 2025	Partially implemented.	The large volume of PPEs for reconciliation.	The balances per General Ledger (GL) and Inventory Count Forms (ICF) of the Property Plant and Equipment have been reconciled. The General Services Officer shall have their amended reports submitted to the COA ATL the soonest possible time. With the continuing efforts to find/match the unlocated PPEs, the amount has been reduced to ₱18,148,962.10 with a total book value of ₱2,463,163.84.		Not Implemented			The audit team received the updated list of missing/ non existing PPE (Annex C) last October 7, 2025. However, the total amount of non-existing PPEs was reduced only to 18,148,96.10 from 19,531,243.91.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	(IPSAS) 1 NS COA Circular No. 2020-006, thus affecting the fair presentation of the PPE accounts in the financial statements.								Derecognition of six (6) unlocated PPEs under the Local Road Network was approved by the Sangguniang Panlungsod on April 15, 2025 thru Resolution No. 2025-96. ***Attachment 1.*** Items in the Schedule of Property Plant and Equipment – Movable – Not Found During the Conduct of Physical Count were discussed during the SP Committee Meeting on April 24, 2025 as part of the investigation being conducted. Certification from the Secretary to the Sanggunian attached. ***Attachment 2.*** Once the investigation is completed, the General Services					

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
									Officer shall request for approval to derecognize unlocated PPEs from the Commission on Audit.					
2024 AARAO No. 7, page 43	2. The City was not able to recoup advance payments made to contractors amounting to ₱5,072,122.24 for completed and terminated projects inconsistent with Section 4.2 of the Revised IRR of R.A. No. 9184, thus resulting to possible loss of government funds.	The Management should efficiently and effectively monitor the recoupment of advances made to contractors, ensuring that these are repaid accordingly and likewise initiate the procedures on the forfeiture of performance bond posted by the defaulting contractors in case of non-completion, delay or termination of contracts.	1. The City Engineer's Office shall prepare the Statements of Work Accomplished to facilitate the closure of the advance payments to the corresponding assets accounts. 2. Process the City's claims against the respective Performance Bonds to recoup the advance payments.	ENGR DANIEL Z. TALLEDO, City Engineer ATTY. MARY GRACE R. ANTIQUE-VILLEGAS, City Legal Officer	June 1, 2025	December 31, 2025	Partially implemented.	The time it takes to process the City's claims against the Performance Bonds. Time needed to contact the contractors and the preparation of the most recent Statement of Work Accomplished.	a. Advance Payments for 5 projects were **already recouped and closed** to their respective asset accounts: 1. 2CL Building in Brgy Mabunga ₱147,225.00 2. 2 CL Building in Brgy P.Zamora ₱54,959.00 3. Concreting of Brgy Road at Brgy Humayhumay ₱149,673.75 4. Concreting of Brgy Road in Brgy Binobohan ₱149,673.75 5. Concreting of Brgy Road Brgy Buenavista to Brgy T-Hill ₱1,776,097.40					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
									b. Advance Payments to be deducted from unbilled work accomplished or recouped against the respective Performance Bonds: 1. 2CL Building, Brgy Plagatasanon ₱226,500.00 2. Imp of Multi-purpose Hall, Brgy Nagsaha ₱19,261.87 3. Concreting of Brgy Road, Brgy Hilaitan ₱149,673.75 4. Concreting of Brgy Road Brgy Nagsaha ₱1,199,684.33 5. Concreting of Local Road – Brgy Hinakpan ₱749,675.87 6. Construction of Steel Footbridge in Sitio Mainit, Brgy Bulado ₱449,697.43 7. Construction of 1 Storey 3 Classroom Building with Toilet at Brgy.					

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
									Hinakpan ₱915,536.87					
2024 AAR AO No. 4, page 46	3. Several projects under the 20 percent development fund with total appropriations of ₱69,256,081.62 were considered to be not well-planned and not procurement-and-implementation ready, inconsistent with DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 2020-1, affecting the optimal utilization of the said funds which could have contributed to the attainment of desirable socio-economic	The Management should, through the City Engineering Office and City Planning and Development Office and other concerned offices such as the end-users, formulate collectively a comprehensive and realistic plan to expedite the procurement and implementation of all identified priority development projects under the 20 percent DF.	Coordinate closely with implementing units and end-users in the formulation of plans and identification of PPAs. Fast-track implementation of the remaining projects.	RANDY BRANDO C. WOO, CPDO ENG'R DANIEL Z. TALLEDO, City Engineer	June 1, 2025	December 31, 2025	Partially Implemented.	Large number of projects for implementation.	The City shall conduct a Planning Workshop and Revisiting of the Comprehensive Development Plan for CYs 2024-2029 on September 22-25, 2025 in Bacolod City. The participants include the Executive and Legislative Officials, Department Heads, Punong Barangays, and other concerned personnel.					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	targets and outcomes of the City.													
2024 AARAO No. 1, page 49	4. The unexpended balances of the LDRRMFIP from prior years amounting to ₱78,313,320.00 which were transferred to the Special Trust Fund (STF) were not considered and integrated into the Local Disaster Risk Reduction and Management Fund Investment Plan (LDRRMFIP) for CY 2024, inconsistent with Sections 5.1.2 and 5.1.15 of COA Circular No. 2012-002.	The LDRRMO and the LDRRMC should: a. Integrate the separate LDRRMFIP into the regular AIP to streamline the management and allocation of funds while ensuring transparency and accountability in the utilization of the LDRRMFIP; b. Foster closer coordination and communication between the LDRRMO and the departments responsible for the Annual Investment Plan to align the objectives of the separate LDRRMFIP with the overall goals and priorities outlined in the regular AIP; c. Establish an efficient monitoring system to ensure the separate LDRRMFIP complies with the	a. Integrate the separate LDRRMFIP into the regular AIP. b. Establish a monitoring system and organized documentation of the LDRRMFIP and other LDRRMFIP documents.	ENGR GIOVANNI T. ENABE, CDRRMO	June 1, 2025	December 31, 2025	Partially implemented.	There are new PPAs for FY 2025 that need to be incorporated in the LDRRMFIP.	Updating of the LDRRMFIP is ongoing.					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date From	Target Implementation Date To				Date of Follow up	Status of Implementation	Actual Implementation From	Actual Implementation To	Remarks
		requirements outlined in COA Circular No. 2012-002; d. Provide training and capacity-building initiatives for the LDRRMO staff and other personnel involved in preparing and implementing the LDRRMFIP and the AIP; and e. Maintain a comprehensive and organized documentation of all LDRRMFIP documents to ensure that accurate and timely reports are submitted to the appropriate offices.												
2024 AAR AO No. 6, page 52	5. Nine permanent employees of the LDRRM Office were included in the Group Life Insurance for community disaster volunteers inconsistent with Section	The LDRRMO should adhere to the provisions outlined in NDRRMC-MC No. 64 s.2021 in the protection of ACDVs so that the LDRRMF would only be used for its intended purpose.	Adhere to the provisions outlined in NDRRMC-MC No. 64 s.2021 in the protection of ACDVs.	ENGR GIOVANNI T. ENABE, CDRRMO	June 1, 2025	∞	Fully implemented.	N/A	No disbursements for Group Life Insurance in CY 2025.					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	V if the National Disaster Risk Reduction and Management Council (NDRRMC) Memorandum Circular (MC) No. 64 s.2021, thus reducing the funds available for disaster risk management, relief, rehabilitation, and recovery programs.													
2024 AARAO No. 3, page 54	6. The Waterworks System's operations incurred losses over the three-year period ending in December 31, 2024 amounting to ₱1,024,411.69, ₱536,465.56 and ₱3,245,152.41 respectively, which runs	Management should conduct a comprehensive operational review of the Operation of the Waterworks System to become self-reliant and avoid losses so that it can contribute to sustainable development and community empowerment.	1. Implement corrective measures such as reviewing of water rates, improving billing and collection, infrastructure upgrades and exploring public-private partnership models. 2. Review the number of workers assigned to the Waterworks	ENGR JASON SANTOS, Engineer IV/Designated as Head – Waterworks Operation	June 1, 2025	December 31, 2026	Partially implemented.	Job Orders for the 1st Semester of FY 2025 were already approved and wages were already paid.	Job Order workers assigned to the Waterworks Operations was reduced **from *100*** for the 1st Semester **to *10*** for the 2nd Semester of FY 2025.					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	counter with Section 17 (a) of RA 7160 and Section 6.6.3 of the DBM Manual for the Setting Up and Operation of Local Economic Enterprise (LEE Manual).		Operations to streamline operations and reduce overhead costs.											
2024 AAR AO No. 9, page 57	7. Payment of ₱5,964,085.88 corresponding to 83.88 percent of the contract for the purchase of drugs and medicines for City Health Unit (CHU) I was made even without the certification by the Head of the Procuring Entity (HOPE) that the goods have been delivered in	Management should: a. Enforce the terms and conditions of the contract, particularly on full delivery requirements before payment, unless partial delivery is explicitly authorized and clearly provided for and stipulated in the contract, including delivery and payment schedules; b. Impose liquidated damages, in accordance with the contract and RA 9184, in all instances of delayed or incomplete delivery, unless a valid reason supported by	a. Require the Certification issued by the HOPE for payments based on contracts; b. Strictly enforce the terms of the contracts; c. Impose liquidated damages when applicable; and d. Formulate and	Bids and Awards Committee ATTY MARY GRACE R. ANTIQUE-VILLEGAS, City Legal Officer ATTY KAREN LISETTE T. MOLAS, GSO MARIA JOFERDINE Y. CUI, City Accountant	June 1, 2025	December 31, 2025	Fully implemented.	N/A	Liquidated damages for the Purchase of Drugs and Medicines amounting to ₱114,649.51 was collected on May 27, 2025 (***Attachment 3 – Invoice No. 9063930***) Certifications issued by the HOPE are now being attached to disbursement vouchers for payments based on contracts. (***Attachments 4 and 5)*** Liquidated damages were likewise collected as can be seen in the attached	10.2.2025	b. Implemented			a. Additional document such as certification that goods have been delivered in accordance with the contract is attached in the DV before payment per management. For verification by audit team. b. For the purchase of medicines from RX trade,

Ref	Audit Observations	Audit Recommendations	Agency Action Plan: Action Plan	Agency Action Plan: Person/Dept. Responsible	Target Implementation Date: From	Target Implementation Date: To	Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation: Date of Follow up	Results of COA Validation: Status of Implementation	Actual Implementation: From	Actual Implementation: To	Remarks
	accordance with the terms of the contract as provided under Section 10 of the General Conditions of the Contract (GCC), thus undermining good governance in the procurement process.	documentation is accepted and approved by the HOPE; and c. Develop and adopt standard guidelines on the handling of partial deliveries and payments to ensure consistency, legal compliance, and alignment with government procurement principles of transparency, efficiency, and accountability.	implement guidelines on the handling of partial deliveries and payments.						sample disbursement vouchers with computations for the liquidated damages. ***Attachments 6 and 7)*** The City Government is now strictly following the guidelines and procedures in the handling of and payments for contracts, as recommended by the Audit Team Leader.					liquidated damages amounting to P114,649.51 were collected from the supplier (OR #9063930) Correctly computed. c. For further validation.
2024 AARA O No. 10, page 60	8. Drugs and medicines were accepted by the City even though the items delivered did not conform to the specifications stipulated in the contract agreement, as listed in the Request for Quotation (RFQ) submitted by the winning	Management should enforce compliance with the terms and specifications stated in the contract and the Request for Quotation (RFQ), such that items delivered exactly match the descriptions, brand names, and specifications indicated therein, unless a formal amendment of the contract is duly signed by both parties prior to delivery.	a. Enforce compliance with the terms and specifications stated in the contract and RFQ. b. Amend the contract prior to delivery when necessary.	Bids and Awards Committee ATTY MARY GRACE R. ANTIQUE-VILLEGAS, City Legal Officer ATTY KAREN LISETTE T. MOLAS, GSO	June 1, 2025	December 31, 2025	Fully implemented.	N/A	Other than the Purchase of Drugs and Medicines noted in this AO by the Audit Team Leader, no payments have been for partial payments, unless payment for partial deliveries is explicitly provided for in the contract. Management has also enforced compliance with the terms and specifications in the					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	bidder, in violation to Section 1.2 of Annex D of the Revised IRR of RA 9184, thereby compromising the integrity of the procurement process.			MARIA JOFERDINE Y. CUI, City Accountant					Contract and the RFQ, unless there has been an amendment to the Contract.					
2024 AARAO No. 8, page 64	9. Due to extensive requirements to secure Department of Health License to Operate (DOH-LTO) land ambulances, the five vehicles owned by the City were operating as a Patient Transport Service instead of ambulances as marked on its body contrary to DOH Administrative Order (AO) No.2018-	Management should secure the DOH-LTO for the five vehicles marked with "AMBULANCE" otherwise, register them as Patient Transport Vehicle (PTV) and change the labels accordingly pursuant DOH AO No. 2018-001 dated January 28, 2018.	a. Secure DOH-LTO for the vehicles marked "AMBULANCE." b. Register the vehicles with no DOH-LTO as Patient Transport Vehicles and change the labels accordingly.	ATTY KAREN LISETTE T. MOLAS, GSO DR. ALAIN C. GO, City Health Officer	June 1, 2025	December 31, 2025	Partially implemented.	Difficulty in getting a DOH-LTO for each ambulance.	The DOH-LTO for 1 ambulance is now ready for pick-up. The General Services Office is in the process of registering and labeling the other vehicles as Patient Transport Vehicle (PTV).					For further verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	0001.													
2023 AARAO NO. 2, page 45	10. The number of Job Order employees employed during the year reached 2,998, which is more than seven times the number of regular employees, most of whom were not for emergency or intermittent work but were assigned to administrative departments of the City, which does not align with Section 7 of COA-DBM Joint Circular No. 2 series of 2020, resulting in expense for wages of more than ₱224,573,424.26 as of December 31, 2023.	We recommend that the City Mayor limit or reduce the hiring of job order workers except for those with special or technical skills not available in the regular workforce pursuant to COA-DBM Joint Circular No. 2 series of 2020.	Review the number of job order personnel and the qualifications for hiring. Formulate a uniform policy and draft guidelines for hiring job order workers with special or technical skills.	ATTY MARY GRACE R. ANTIQUE-VILLEGAS, City Legal Officer CHAMP C. YARED, CGADH I HRMO	May 1. 2024	December 31, 2026	Partially implemented.	Extension of the transitory period to December 31, 2025 as provided in *COA-DBM Joint Circular No. 2, Series of 2024.*	Considering that the recent amendment provided in *COA-DBM Joint Circular No. 2, Series of 2024* extending the transitory period until December 31, 2025, the City Mayor shall issue the necessary Executive Order which will prescribe the Guidelines for the Hiring of Job Order Workers in the City for the subsequent years.		Not implemented			Extension of transitory period to December 31, 2025.
2023									The HRMO was					

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
AAR AO No. 4, page 47	11. The City of Guihulngan has not yet taken tangible steps toward compliance with the pertinent provisions of CSC-COA-DBM JC No. 1, s. of 2017 as amended by CSC-COA-DBM JC No. 1, s. of 2018 and CSC-COA-DBM JC No. 2, s. of 2020 on the review of the agency functions, systems and procedures, organizational structure, and staffing pattern to identify any needs and gaps and determine the appropriate human resource complement for the Agency's program/activ	We recommend that Management review each department's functions, systems and procedures, organizational structure, and staffing pattern to determine each human resource requirements, create the proper positions, and provide funds therefore, thus addressing any needs and gaps in the City's human resource development.	Review each department's functions, systems and procedures, organizational structure, and staffing pattern to determine each human resource requirements, create the proper positions, and provide funds therefore.	S ATTY MARY GRACE R. ANTIQUE-VILLEGAS, City Legal Officer CHAMP C. YARED, CGADH I HRMO	May 1, 2024	December 31, 2026	Partially implemented.	Issuance of COA-DBM JC No. 2, s. 2024 on July 19, 2024 further extending the transition period until December 31, 2025. Number of job order workers who would be affected. Time and budget needed in the creation of new positions.	ordered by the LCE to take steps in reviewing the organizational structure and staffing pattern of the different offices. Upon request and recommendation of the different department heads, 112 plantilla positions were created across the different offices of the City Government which is believed to fill-up the gaps in the Human Resource Development. Since January 2024, 40 Job Order Workers have been promoted to Administrative Aide (Casual Plantilla) for having the necessary special or technical skills that prove to be useful in the smooth operations of the City Government.		Not Implemented			Extension of transitory period to December 31, 2025.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	ities/projects thus resulting in the hiring of 2,998 job order workers in CY 2023.													
2023 AARA O No. 1, page 57	12. The Schedule of Fair Market Values (SFMV) of the City Government has been revised since CY 1999, contrary to Section 219 of Republic Act (RA) No. 7160. Consequently, the basis for computing real property taxes may not be appropriate, affecting the reliability of the recorded Real Property Tax (RPT) and Special Education Tax (SET) receivables in the books.	We recommended that the City Government revisit its SFMV and closely coordinate with the Sangguniang Panlungsod for the enactment of an ordinance adopting the updated SFMV. We further recommended that the City Government conduct a general revision of real property assessments every three years as required under Section 219 of RA No. 7160 to ensure reliable and accurate property assessments on real property taxes.	Work on the SFMV revision to ensure proper assessments for real property taxes.	Maria Teresa T. Ablay, Assistant City Assessor/Acting City Assessor	January 2025	December 2026	Not implemented.	Budget needed for attendance to and conduct of trainings.	1. To undergo training with the staff in the formulation of SFMV. 2. Formulate an SFMV. 3. Submit budget proposal for the conduct of general revision of SFMV.		Not implemented			

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
2022 AARA O No. 3, page 42	13. Three infrastructure projects funded by the National Government costing ₱22,217,446.55 were found to have been uncompleted despite the lapse of several years from the time the funds were received due to various reasons such as abandonment by the contractor and insufficiency of programmed funds, thereby depriving the intended beneficiaries of the benefits that could have been derived therefrom.	We recommended that Management terminate the contract and take over the projects not implemented by the contractors subject to legal sanctions against them so that the desired benefits can be immediately enjoyed by the intended beneficiaries.	1. Communicate with the contractors regarding the uncompleted projects and request them to submit their intentions to complete and catch-up plans. 2. Demand payment of liquidated damages. 3. For contractors unable to comply, terminate the contracts and assign the projects to other contractors for completion. Return unutilized funds to the national agency concerned.	Eng'r Daniel Z. Talledo, City Engineer	July 1, 2023	December 31, 2025	Partially implemented.	Time needed to contact the contractors and the preparation of the most recent Statement of Work Accomplished.	a. Construction/ Completion of Barangay Health Stations (BHS) : - 4 of 6 BHS completed: 1. Luz Barangay Health Station - COMPLETED (paid on 03/20/2025) 2. Calupaan Barangay Health Station – COMPLETED 3. Hilaitan Barangay Health Station – COMPLETED 4. Sandayao Barangay Health Station COMPLETED 5. Trinidad Barangay Health Station – 50% Accomplishment 6. Kagawasan Barangay Health Station – 85% Accomplishment b. Construction of Core Local Roads in Five					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
									Barangays: - 4 of 5 Core Local Roads completed. - 1 project – terminated - ***Road Construction in Proper Sandayao to Elem. School*** ***Notice to Proceed was issued to Sagittarius Construction on April 7, 2025. (Attachment 8)*** c. Construction of Day Care Centers in Nine (9) Barangays: – Unutilized funds amounting to ₱303,727.11 ***were returned to the Department of Agrarian Reform in February 2023.***					
2021 AARA O No. 7, page 54	14. Of the 208 projects totaling ₱1,443,234,981.40 reported on	We recommended that Management require the City Planning and Development Officer (CPDO) and the City Engineer to regularly	Regular monitoring of the status of implementation of projects.	Eng'r Daniel Z. Talledo, City Engineer Mr. Randy	November 2022	December 2024	Partially implemented.	There were many projects identified in prior years with mostly small amounts	The City Government has been fast-tracking the completion of projects and has sent notices of termination to					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	the Consolidated Report of Government Projects and Programs as of December 31, 2021, majority of the projects were not yet completed due to work suspension and other varied reasons, which conditions manifested that projects were not efficiently implemented as planned and not properly monitored contrary to Section 476(b)(4) of RA No. 7160 thus, delaying the completion of the projects, and consequently depriving the use of the	monitor the completion of the projects and impose sanctions and penalties, if warranted, for the delay in the completion thereof pursuant to the pertinent provisions of the Revised Implementing Rules and Regulations of Republic Act No. 9184.	Review prior years' projects and realign funds for projects which could no longer be implemented.	Brando C. Woo, CPDO				of appropriation. The City could not cope with the implementation due to the volume of different projects.	contractors of various unfinished projects. The Sangguniang Panlungsod passed Resolution No. 2023-276 and Appropriation Ordinance No. 2023-26 reverting the amount of ₱44,351,137.58 of the 20% Development Fund and appropriating the same to new programs, projects and activities. The Sanggunian also passed Appropriation Ordinance No. 2024-22 on October 15, 2024 reverting some PPAs of the 20% Development Fund for prior years and appropriating the amount to new PPAs.					

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	projects by intended beneficiaries.													
2019 AARA O No. 1, page 33	15. Eight barangay road concreting projects contracted in CY 2018 with different contractors totaling ₱68,347,035.91 were not completed within the contract period and even after a series of suspension orders issued in CY 2019 thereby depriving the constituents of the benefits that could have been derived therefrom. Moreover, Notices to Proceed were issued for four contracts, only to be	We recommended that management submit explanations for the perceived defects, require the City Engineer to monitor the completion of the projects and impose sanctions and penalties, where warranted, for the delay in the completion thereof pursuant to the pertinent provisions of the Revised Implementing Rules and Regulations of Republic Act No. 9184.	The City Engineer shall strictly monitor the completion of the projects and impose sanctions and penalties, where warranted, for the delay of completion of said projects. As to the release of mobilization fund despite a standing suspension order, this matter has already been acted upon by both the City Accountant's Office and the City Engineer's Office. Henceforth, the City Engineer shall furnish a copy of any Suspension/Resumption Order to the City Accountant. For	Eng'r Daniel Z. Talledo, City Engineer	June 2020	December 2025	Partially implemented.	Peace and Order situation of the City. Difficulty in transporting materials and personnel to the sites due to the COVID-19	<u>**4 projects – *Completed*:**</u> 1. Brgy Mabunga (Sitio Mabanban) – E.D. Angas Construction - **₱4,897,007.52** 2. Brgy Humayhumay (Sitio Tagbacon – Sitio Balansine) – BUMI Construction & Devt Supplies - **₱9,785,281.78** 3. Brgy Imelda (Crossing Antibalas – Sitio Lip-o) – Burnaby Construction & Development Corp **- ₱9,702,031.37** 4. Brgy Planas (Sitio Mambog, Proper) – Powerlink Construction & Supply - **₱9,774,497.37** <u>3 projects –</u>					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	followed by suspension orders the following day or four days after, and advance payments paid despite suspension of work, thereby rendering the procurement procedure questionable.		her part, the City Accountant now requires the City Engineer to attach a Certification whether a subsisting Notice of Suspension has been issued by the City Engineer in connection with a project where mobilization fund is requested.						<u>ongoing</u>: 5. Brgy Calupa-an (Sitio Mansalucan) – BUMI Construction Dev't & Supplies – **(₱9,783,637.89) - 85.043% billing** 6. Brgy Magsaysay Proper to Masaysay Elementary School – E.D Angas Construction – **(₱4,894,874.53) – 90.40% billing** 7. Brgy T-Hill Proper, Sitio Anislag – Powerlink Construction & Supply - **(₱9,761,727.18) – 94% billing** **<u>1 project terminated</u>:** 8. **Brgy Plagatasanon (Sitio Kambalo)** – Borromeo Enterprises - **(₱9,747,978.27) – 16.236% billing**					

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
									Notice to Proceed was issued to APPGIL CONSTRUCTION AND SUPPLY on November 4, 2024 which was received on November 6, 2024. (*Attachment 9*)					
2017 AARA O No. 5, page 43	16. The City stands to lose at least ₱525,847.50 as a result of its neglect to recoup advance payments and to forfeit the performance and surety bonds of contractors of three infrastructure projects awarded in CY 2015 but never started by any of them and which were terminated by the City Mayor almost two years after the expiration	We recommended that the City Legal Office take concrete steps for the immediate recovery of the advance payments made to the contractors in the total amount of ₱525,847.50 which remain unrecouped for more than a year already.	Cause the collection of advance payments from the contractors.	Atty. Mary Grace A. Villegas, City Legal Officer Eng'r Daniel Z. Talledo, City Engineer	Q2 2019	2024	Unimplemented.	One contractor has unfortunately met one misfortune after another, and is still unable to comply with the demand.	Advance payment for one (1) project was **already recouped and closed** to its asset account: 1. Concreting of Brgy Road at Brgy Humayhumay – ₱149,673.75. Two (2) projects to be recouped against their respective Performance Bonds: 1. Concreting of Brgy Road, Brgy Hilaitan (Reeve Agir Construction & Development) - ₱149,673.75. – Contract Terminated 2. Construction of 2CL Building, Brgy					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan: Action Plan	Agency Action Plan: Person/Dept. Responsible	Target Implementation Date: From	Target Implementation Date: To	Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation: Date of Follow up	Status of Implementation	Actual Implementation: From	Actual Implementation: To	Remarks
	of the respective contract periods.								Plagatasanon (Petronal Builders) - ₱226,500.00. - Contract Terminated.					
2017 AARA O No. 11, page 57	17. Six projects/programs/activities (PPAs) under the Bottom-Up Budgeting (BUB) Program with appropriations totaling ₱4,700,000.00 have yet to be implemented despite the availability of cash for their immediate implementation, while three PPAs aggregating ₱9,925,000.00 remain unfinished owing to inherent LGU capacity constraints and problems	We recommended that the LPRAT, through the BUB Focal Person, intensify efforts to fast-tract the implementation of the BUB program for the LGU to achieve its target of reducing poverty and likewise avoid any repercussions that may result from its non-utilization of BUB Funds as well as delayed implementation of related programs/projects by assigning technical personnel who will focus on BUB projects and by closely monitoring progress thereon.	Utilize the available personnel for the job. Hire more engineers.	Eng'r Daniel Z. Talledo, City Engineer Dr. Alain Go City Health Officer	Q1 2019	Q4 2024	Partially implemented.	Lack of technical personnel. For DOH Funds – time needed to revise the PPMP and Work and Financial Plan and have them approved by the DOH Regional Director.	**₱4,700,000.00:** ₱4,000.000.00 – 5 ***projects Completed*** ₱700,000.00 – 1 project Unimplemented (DOH - Health Emergency Management) ***The City Health Officer is in the process of revising the PPMP and Work and Financial Plan which would need the approval of the DOH Regional Director in compliance with the MOA.*** **₱9,925,000.00:** ₱2,500,000.00 – ***Completed*** ₱5,000,000.00 – core local roads in 4 barangays completed; ***project in Brgy Sandayao (Sandayao Proper***					For verification.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan: Action Plan	Agency Action Plan: Person/Dept. Responsible	Agency Action Plan: Target Implementation Date From	Agency Action Plan: Target Implementation Date To	Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation: Date of Follow up	Results of COA Validation: Status of Implementation	Results of COA Validation: Actual Implementation From	Results of COA Validation: Actual Implementation To	Results of COA Validation: Remarks
	encountered during project implementation, thereby defeating the purpose of accelerated service delivery of programs that seek to reduce poverty.								***to Elementary School) has been terminated.*** ***Notice to Proceed was issued to Sagittarius Construction on April 7, 2025. (Attachment 8)*** ₱1,925,000.00 – 7 Day Cares ***Completed.*** Unutilized balance already returned to the Bureau of the Treasury (DAR funded).					
2015 ML, Par. 66, page 11	18. The City Government of Guihulngan did not undertake the general revisions of real property assessments due to non-preparation of the Schedule of Market Values contrary to Sections 219 and 212 of R.A. 7160 or the Local Government Code of 1991	We recommended that management require the City Assessor to prepare the SMV pursuant to Section 212 of the Local Government Code of 1991 and cause the passage of an Ordinance incorporating therein the proposed SMV as basis for the conduct of a general revision of real property assessments in adherence to Section 219 of the same Code and DILG-DOF Joint Memorandum Circular No. 2010-001.	Preparation of SMV.	Maria Teresa T. Ablay Asst. City Assessor/Acting City Assessor	January 2019	December 2026	Not implemented.	Budget needed for attendance to and conduct of trainings.	1. To undergo training with the staff in the formulation of SFMV. 2. Formulate an SFMV. 3 Submit budget proposal for the conduct of general revision of SFMV.		Not Implemented			

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	and DILG-DOF Joint Memorandum Circular No. 2010-001, hence, its revenue raising power was not maximized as well as prevented the City from earning additional income to be used for projects that could have benefited its constituents.													
2009 AAR	19. A building costing P4,993,426.29 which was constructed by the municipality for use as a slaughterhouse was left unutilized for a considerable number of years resulting to inefficient utilization of government	We reiterated our recommendation that management should find ways and means to utilize the slaughterhouse to serve its intended purpose that would ultimately redound to the benefit of all constituents of the city. Ensure its proper maintenance to prevent deterioration and to avoid the incurrence of unnecessary and high cost of repair.	Conduct a study if the building can be used by the City Agriculture Office for agro-demonstration purposes. Request for investigation or prosecution of officer responsible for such project.	Romeo F. Pique Jr, City Agriculturist Atty Mary Grace A. Villegas, City Legal Office Atty. Karen Lisette T. Molas, General Services Officer	Q4 2020	Q4 2025	Fully implemented.	The City Government waited for the resolution of the court case pertaining to the slaughterhouse.	The Sangguniang Panlungsod passed on July 26, 2011 Resolution No. 2011-79: Converting the Use of the Abattoir in Sitio Kinayan, Barangay Bulado into a City Agriculture Extension Office ***(Attachment 10)*** The Office of the City Agriculturist and the GSO have already conducted separate inspections of the property and have formulated					The City of Guihulngan adopted a resolution converting the use of slaughterhouse into a city agriculture office extension last July 26, 2011. An inspection was conducted last February 12, 2013.

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be taken	Results of COA Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow up	Status of Implementation	Actual Implementation		Remarks
					From	To						From	To	
	property that could lead to possible loss of the same through deterioration and vandalism.								plans to fully operationalize the property as a City Agriculture Extension Office.					For further validation as to the actual utilization.