ACTION PLAN MONITORING TOOL

Sector	**LGAS F- Negros Oriental 1**	**Prepared by**	**Frebe G. Duaban, Audit Team Leader**	**Date**	##################
Team	**Audit Team No. 03**				
Agency Audited	**Bayawan City, Negros Oriental**	**Reviewed by**	**Katherine Z. Velez, Supervising Auditor**	**Date**	
Audit Period	**CY 2024**				

Reference	AAR Year	Audit Observation	Audit Recommendation	AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION							RESULTS OF COA VALIDATION					Remarks
				Action Plan/ Remarks	Person/ Department Responsible	Target Implementation Date: From	Target Implementation Date: To	Status of Implementation	Reason for Non-Implementation, if applicable	Action Taken/ Action to be Taken	Date of follow-up	Status of Implementation	Actual Implementation Date: From	Actual Implementation Date: To	Remarks	
AO no. 1, page 38	2024	Semi-expendable properties valued at ₱138,891,148.82, which were acquired and issued before CY 2024, were recorded as inventories, most of which remained in these accounts instead of having their carrying amounts closed to Prior Period Adjustment (PPA) during the audited year, inconsistent with COA Circular No. 2024-006, dated March 14, 2024, resulting in the overstatement of the Other Supplies and Materials Inventory, Other Supplies Inventory, and Other Property Equipment accounts by ₱25,654,129.33, 20,014,411.95, and ₱1,113,365.39, respectively, and the overstatement of Equity in the total amount of ₱46,781,906.67.	The City Accountant shall make the following correcting entry to properly close the carrying amount of properties classified as semi-expendable items to Prior Period Adjustment and remove the recorded inventories: Account / Debit / Credit Prior Period Adjustment / 46,781,906.67 / Other Supplies and Materials Inventory / / 25,654,129.33 Office Supplies Inventory / / 20,014,411.95 Other Property Equipment / / 1,113,365.39	Make correcting entry to properly close the carrying amount of properties classified as semi-expendable items to Prior Period Adjustment and remove the recorded inventories	City Accountant			Implemented			September 3, 2025				For Implementation	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The City Accountant conduct a comprehensive evaluation of its recorded properties and retrospectively adjust them to accurately classify semi-expendable items. This entails restating the amounts for prior periods in the comparative financial statements to reflect the change in accounting policy, in accordance with COA Circular No. 2022-004, as supplemented by COA Circular No. 2024-006.	Conduct a comprehensive evaluation of its recorded properties and retrospectively adjust them to accurately classify semi-expendable items	City Accountant			Implemented			September 3, 2025				For Implementation	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The City Accountant henceforth adhere to the guidelines prescribed in COA Circular No. 2024-006 and make the appropriate entries for semi-expendable items.	Adhere to the guidelines prescribed in COA Circular No. 2024-006 and make the appropriate entries for semi-expendable items.	City Accountant			Implemented			September 3, 2025				For Implementation	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 2, page 42	2024	Purchases of inventories totaling ₱736,835.00 were recognized as expense instead of inventory upon receipt contrary to Section IV of COA Circular No. 2014-002 dated April 15, 2014, and Section 114 of the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), Volume I, thus, eliminating the required accounting of the receipt and utilization established through the use of Requisitions and Issue Slips (RIS) and Summary of Supplies and Materials Issued (SSMI), which could result in the misstatement of inventory and expense accounts at the end of the year.	Management install internal control mechanisms by using the RIS to request for supplies and material from stock and to consolidate the same in the SSMI, which shall be submitted to the City Accountant for recording in the appropriate expense accounts for the supplies consumed.	The Management already installed an internal control mechanism by using the RIS to request for supplies and materials from stock and to consolidate the same in the SSMI, which shall be submitted to the City Accountant for recording in the appropriate expense accounts for the supplies consumed.				Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The City Accountant stop the practice of recording purchases of supplies and materials directly to expense accounts and henceforth, record purchases and utilization of supplies and materials in accordance with Section 114 of the NGAS Manual for LGUs, Volume I and Section IV of COA Circular No. 2014-002 dated April 15, 2014, to fairly present the expense and inventory accounts in the financial statements.	The City Accountant has already stop the practice of recording purchases of supplies and materials directly to expense accounts and henceforth, record purchases and utilization of supplies and materials to fairly present the expense as inventory accounts in the financial statements.	City Accountant			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 3, page 44	2024	Expenditures incurred for travel and gatherings such as consultative meetings totaling ₱15,751,263.14 and cash advances relating to travel and intelligence purposes amounting to ₱55,806.00, were misclassified to other expense and receivable accounts, respectively, that do not reflect the true nature of their purpose, inconsistent with COA Circular No. 2015-009, dated December 1, 2015, thereby affecting the usefulness of financial information available for users of financial statements, especially in the budgeting and decision-making process of Management.	The City Accountant establish internal accounting policies in identifying whether a particular expenditure pertains to training, travel, extraordinary and miscellaneous expenses, or other materials and supplies expenses.	The Management exercises prudence in identifying whether a particular expenditure pertains to training, travel, extraordinary and miscellaneous expenses, or other materials and supplies expenses. In fact as per agreed that the management shall conduct only its consultative meetings	City Accountant			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The Office of the Accountant prepare the necessary journal entry vouchers to reclassify the affected cash advance accounts, and henceforth, record all cash advances pertaining to travel in the Advances to Officers and Employees account and all cash advances pertaining to intelligence or confidential purposes to the Advances to Special Disbursing Officer account.	Prepare the necessary journal entry vouchers to reclassify the affected cash advance accounts, and henceforth, record all cash advances pertaining to travel in the Advances to Officers and Employees account and all cash advances pertaining to intelligence or confidential purposes to the Advances to Special Disbursing Officer account.	City Accountant			Implemented			September 3, 2025	Implemented			For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The City Accountant, henceforth, strictly follow the Revised Chart of Accounts, as required in COA Circular No. 2015-009.	And the City Accountant, henceforth, strictly follow the Revised Chart of Accounts, as required COA Circular No. 2015-009.	City Accountant			Implemented			September 3, 2025	Implemented			For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 4, page 47 AO no. 2, page 40	2024 2023	Prior year expenditures aggregating ₱133,160.00 were erroneously recorded as current year expenses, contrary to Section 119 of PD No. 1445 and IPSAS 1, therefore resulting in the overstatement of the related expense accounts and understatement of the surplus for the current period, affecting the fairness of the presentation of the financial statements.	The City Accountant make the necessary adjustments to correct the erroneous recording of prior period expenditures to reflect the actual financial performance of the City Government of Bayawan, in conformity with Section 119 of PD 1445 and IPSAS 1; and.	The City Accountant already made the necessary adjustments to the erroneous recording of prior period expenditures to reflect the actual financial performance of the City Government of Bayawan, in conformity with Section 119 of PD 1445 and IPSAS 1.	City Accountant			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Direct the Accounting Clerk assigned to record the expenditures to, henceforth, review those that pertain to the prior period and journalize these items as adjustments to equity and corresponding real or accrued accounts rather than to current period expenditures or nominal accounts.	Also directed the personnel assigned to record the expenditures to, henceforth, review those that pertain to the prior year and journalize these items as adjustments to equity and corresponding real or accrued accounts rather than to current period expenditures or nominal accounts.	City Accountant			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 5, page 49	2024	The Loans Receivable – Others account includes financial assistance to cooperatives or non-governmental organizations/people's organizations (NGOs/POs), totaling ₱23,682,271.32, which is inconsistent with COA Circular Nos. 2007-001 and 2015-009, dated October 25, 2007, and December 1, 2015, respectively, thus defeating the purpose of providing financial assistance to the intended NGO/PO and affecting the fair presentation of the Loans Receivable account in the Statement of Financial Position.	Management strictly implement the guidelines and procedures established under COA Circular No. 2007-001 in the granting, utilization, accounting, and auditing of all funds released to non-governmental organizations and/or people's organizations.	The Management adhered to the audit recommendations.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management demand liquidation of these funds in accordance with the aforementioned issuance.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Henceforth, Management re-evaluate their true intentions in granting financial assistance to organizations and individuals, ensuring compliance with the law so that proper accounting and recording can be made.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 6, page 53	2024	Management did not maintain a separate bank account for its 20 percent Development Fund (DF) special account as required under Sections 310 and 313 of RA No. 7160, making it difficult to determine, in a timely manner, the availability of actual cash backup of the unutilized balance of ₱244,914,818.32 as of December 31, 2024, which consists of current and continuing appropriations for the implementation of development projects.	The City Accountant and the City Budget Officer reconcile their reports and determine the actual funds available for ongoing and/or unimplemented projects under the 20 percent DF.	The management complied with the recommendation to open a separate bank account in the General Fund for the 20% DF with the following details: Bank Name: Land Bank of the Philippines (LBP) Bayawan Branch Account Name: City Government of Bayawan GF - 20% DF Account Number: 1182-1178-77	City Accountant, City Budget Officer			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*

			Management, upon the authorization of the Sanggunian, open a separate bank account in the General Fund for the 20 percent DF, to which the City Accountant and City Treasurer transfer the determined or reconciled balance of the said account.								September 3, 2025	0				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 7, page 56	2024	Disclosures in the Notes to Financial Statements on the Road Networks account balance of ₱2,021,608,101.86 is incomplete, departing from the faithful representation requirement of the IPSAS and the reporting guidelines under COA Circular No. 2015-008, dated November 23, 2015, thereby, providing inadequate financial information to users of the financial statements and affecting the usefulness of said information to its constituents.	The City Accountant, henceforth, include the required disclosures on the Road Network account as required under COA Circular No. 2015-008.	The City Accountant has already revised and submitted the CY2024 Notes to Financial Statement with the inclusion of required information on the disclosure of Road Networks. Prospectively, Road Networks disclosure will be presented in accordance with COA Circular No. 2015-008 on the Notes to Financial Statement.	City Accountant			Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 8, page 57	2024	Only 43 out of the 178 projects programmed under the 20 percent Development Fund (DF) were implemented because of factors such as accessibility of project location and availability of heavy equipment and materials, among others, thus not achieving optimum efficiency in providing basic facilities and services to the constituents, as mandated under Section 17 of the RA No. 7160.	The City Engineer, in coordination with the City Planning and Development Coordinator, evaluate the feasibility and closely monitor the implementation of the various PPAs in accordance with the approved development plan as required under Section 476 (4) of RA No. 7160. In addition, we recommended that Management consider all possible limitations, including the accessibility of the project location and availability of equipment and materials, during the planning stage.	The management will evaluate the feasibility and closely monitor the implementation of the various PPAs in accordance with the approved development plan as required under Section 476(4)of R.A. No. 7160.	City Engineer, CPDO			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 9, page 59	2024	The City Government placed a total of ₱385 million into four time deposit accounts, of which ₱366 million represents the cash back-up of its current and continuing capital outlay appropriations under the General Fund, leaving only ₱19 million as idle funds, contrary to Section 22 of COA Circular 92-382, thus tying up funds necessary for the timely implementation of projects and activities.	Management transfer the funds from the time deposit accounts to the City's regular savings or current account upon maturity to ensure cash availability when required for project implementation in compliance with COA Circular No. 92-382.	The Management has come up with SP Resolution No. 461 to close the following existing time deposits: ●DBP Special Savings No. 0740-026015-160 ●LBP HYSA No. 1181-0655-63 ●LBP HYSA No. 1181-0713-18 Accordingly, these accounts were replaced by LBP Easy Access Sure Yield (EASY) Savings Plus (ESP) Acct No. 1181-0756-82.	City Treasurer			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management review the funds intended for capital outlay projects that are placed in time deposit accounts and assess whether these projects are still subject to implementation or not. If not, such funds shall be reverted to the unappropriated surplus of the General Fund and realigned to appropriate capital expenditures.	Review the funds intended for capital outlay projects that are placed in time deposit accounts and assess whether these projects are still subject to implementation or not	MPDO			Unimplemented			September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 10, page 62	2024	The City Government incurred costs for meals and snacks served during the conduct of regular and administrative meetings, as well as venue rentals in relation thereto amounting to ₱1,438,080.00, and inappropriately charged the same to Other Supplies and Materials Expenses, Food Supplies Expenses, and Rent Expenses contrary to COA Circular No. 2012-003, dated October 29, 2012, resulting in unnecessary expenditures.	Meals and snacks served during regular and administrative meetings of local officials and employees be charged to the appropriations for EME and representation allowances of officials concerned.	The management already refrained from conducting regular and administrative meetings outside the City Hall to avoid additional and unnecessary expenses.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management refrain from conducting regular and administrative meetings outside the City Hall to avoid additional and unnecessary expenses.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 11, page 63	2024	Defects in the procurement process for the construction of farm-to-market road (FMR) projects and the purchase of vehicles, equipment, supplies, and materials totaling ₱129,067,459.84, particularly in the observance of proper timelines and compliance with the procurement procedures outlined under the Implementing Rules and Regulations (IRR) of RA No. 9184 compromised the integrity of these transactions, creating potential inefficiencies and additional costs to the government.	The BAC agreed to strictly observe the prescribed bid validity period or, if necessary, secure the bidder's written concurrence for an extension before the bid validity expires, in accordance with the New Government Procurement Act.	The Management adhered to the following audit recommendations.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			BAC, henceforth, ensure that the conduct of bidding, specifically the Negotiated Procurement – Two Failed Biddings, is within the prescribed period under Sec. 4.1.1 of the GPPB Circular No. 2016-05, otherwise, request an extension of 30 days upon approval of the HoPE.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			BAC evaluate and address bottlenecks that cause delays in the procurement process, including the posting of NOAs and NTPs, to prevent the recurrence of expired bid validity issues and enhance transparency in government procurement, in accordance with the provisions of RA No. 9184, as amended by RA No. 12009.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 12, page 68	2024	Cash advances for salaries, wages, allowances, honoraria, and other current operating expenses were granted to disbursing officers despite not fully liquidating previous cash advances for the same purpose, inconsistent with Section 4.1.2 of COA Circular No. 97-002, resulting in overlapping cash advances and exposing government funds to the risk of loss through misapplication.	The City Accountant ensure that no additional cash advances are granted unless previous ones have been fully liquidated in accordance with COA Circular No. 97-002.	The City Accountant adheres with the recommendation by ensuring that existing cash advance must be fully liquidated prior granting additional cash advance in accordance with COA Circular No. 97-002.	City Accountant			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management, in coordination with the City Accountant and City Treasurer, implement stricter monitoring and approval for cash advances and liquidations, including regular reconciliation of accounts.	Further, outstanding cash advance will be thoroughly monitored; ensure the timely liquidation and regular reconciliation of balance will be conducted together with the City Treasurer.	City Accountant, City Treasurer			Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 13, page 69	2024	The City Government incurred advertising expenses for activities not related to the issuance of its guidelines, rules, and regulations, conduct of public biddings, dissemination of important public announcements, and the promotion of the City Government's economic enterprise, inconsistent with COA Circular No. 2024-005, dated March 14, 2024, thus, resulting in irregular expenditures amounting to ₱1,155,000.00.	Management exercise prudence when charging expenses to Advertising Expenses by limiting activities relating only to the issuance of the agency's guidelines, rules, and regulations, conducting public bidding, and disseminating important public announcements in accordance with COA Circular No. 2024-005 dated March 14, 2024.	The Management already exercise prudence when charging expenses to Advertising Expenses by limiting activities relating only to the issuance of the agency's guidelines, rules, and regulations, conducting public bidding, and disseminating important public announcements in accordance with COA Circular No. 2024-005 dated March 14, 2024.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management evaluate whether all these expenditures outside the definition of Advertising Expenses are indeed necessary and meet the documentary requirements mandated in the same Circular.	Also , the Management evaluates whether all these expenditures outside the definition of Advertising Expenses are indeed necessary and meet the documentary requirements mandated in the same Circular.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 14, page 72	2024	Cash advances totaling ₱276,549.96, of which ₱49,052.32 has been outstanding for over 10 years, remained unliquidated as of December 31, 2024, despite management's efforts to compel the concerned officials and employees to effect settlement as required under COA Circular No. 97-002, dated February 10, 1997, thus the related receivable and expense accounts in the financial statements are still not fairly presented. Moreover, the unutilized government funds in the possession of the accountable persons are exposed to the risk of loss or unauthorized use.	The City Accountant issue final demand letters directing the persons concerned to immediately liquidate all outstanding cash advances.	The office of the City Accountant has settled the outstanding Cash Advances through liquidation and salary deduction except the long outstanding account amounting to P49,052.32 which were endorsed to Commission on Audit through a Request for Write-off	City Accountant			Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			And if no liquidation is effected, the City Accountant impose the sanction of withholding the salaries of those who still fail to settle their accounts after issuing notice.	Other Receivables of P55,806.00 composed of outstanding cash advance for travel and intelligence of deceased/separated personnel from law enforcement agencies (PNP, BFP, DILG and etc.) in the amount of P24,650.00 while P31,156.00 cash advances refer to advances for travels of DILG personnel (LGU partner National Agency) which was subsequently liquidated on January 2025 per attached liquidation report 100-25-01-L004 and 100-25-01-L005.	City Accountant			Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management pursue aggressive measures to compel all accountable officers to settle their accounts, including the filing of appropriate administrative proceedings, pursuant to CSC Memorandum Circular No. 12, s. 2012.		City Accountant			Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*

AO no. 15, page 75	2024	The City Government was not able to submit the cash advance vouchers pertaining to confidential funds in CY 2024, within seven days from the release of the check, in contravention of Section 6.1.8.4 of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, dated January 8, 2015, thus propriety and validation of the purpose and details of the disbursement of the cash advance could not be verified in a timely manner.	Henceforth, Management ensure that the cash advance voucher for the release of funds for Confidential Expenses is submitted to the concerned Audit Team Leader within seven days from the release of the check.	The Management ensures that the cash advance voucher for the release of funds for Confidential Expenses is submitted to the concerned Audit Team Leader within seven days from the release of the check.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The specific duration of implementation for the said cash advance and purpose thereof, shall be indicated on the face of the voucher.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The Certification of the Accountant shall be on the face of the cash advance voucher, in accordance with Section 6.1.5 of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, dated January 8, 2015.	The Management already attached the Certification of the Accountant on the cash advance voucher, in accordance with Section 6.1.5 of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, dated January 8, 2015.				Implemented			September 3, 2025	Implemented			For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 16, page 76	2024	Cash advances totaling ₱4 million were made for the implementation of projects and activities under the Confidential Fund for a period exceeding the three months limit, inconsistent with Section 6.1.5 of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, dated January 8, 2015, thus disregarding the controls installed in the grant, utilization, and liquidation thereof.	Henceforth, Management shall only draw cash advances for Confidential Expenses to cover projects to be implemented within a three-month period. If the implementation is more than three months, an additional cash advance shall be drawn, after the liquidation of the prior cash advance.	The management already complied with the recommendation.				Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management prepare a Physical and Financial Plan, indicating physical targets and corresponding budgets quarterly, in accordance with COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, dated January 8, 2015.	The Management prepared a Physical and Financial Plan, indicating physical targets and corresponding budgets quarterly, in accordance with COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, dated January 8, 2015.				Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 17, page 77	2024	Procurement contracts entered into by the City Government, and disbursements related thereto, amounting to at least ₱109,328,343.75, were incurred without the required Certificate of Availability of Funds (CAF) from the Chief Accountant, contrary to Section 86 of Presidential Decree (PD) No. 1445, thereby rendering the validity and legality of the transactions questionable.	Management, henceforth, secure the Certificate of Availability of Funds (CAF) from the City Accountant, prior to entering into any contract and before making any disbursement or obligations charged to any authorized appropriation, in accordance with Section 86 of PD No. 1445.	The Management, henceforth, secure the Certificate of Availability Funds (CAF) from the City Accountant, prior to entering into any contract and before making any disbursement or obligations charged to any authorized appropriation, in accordance with Section 86 of PD No. 1445.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 18, page 79 AO no. 16, page 67	2024 2023	The RPT and SET collection efficiency rate averaged only 17 per cent of the target set by the City Government due to the lack of an effective tax campaign and enforcement of the remedies for the collection of RPT and SET, resulting in delinquent taxes totaling ₱69,156,788.90 as of December 31, 2024, contrary to pertinent provisions of RA No. 7160 and the Manual on Real Property Appraisal and Assessment Operations, thus depriving the City of potential revenues that could have been used to finance its various programs, projects, and activities.	The City Treasurer develop an effective tax collection campaign to enhance the collection of RPT/SET Receivables and enforce remedies in the collection of real property such as the issuance of a warrant on or before, or simultaneously with, the institution of civil action for the collection of the delinquent tax.	The management already developed an effective tax collection campaign to enhance the collection of RPT/SET Receivables and enforce remedies in the collection of real property such as the issuance of a warrant on or before, or simultaneously with, the institution of civil action for the collection of the delinquent tax.	City Treasurer			Implemented		The following steps shall be done: ✓Adoption of RPVARA tax amnesty ✓Collections of RPT online ✓Extensive house to house campaign ✓Requiring real property tax payments as part of the requirement for subsidy availment ✓Issuance of warrant of levy to delinquent taxpayers, and ✓Tax campaigns and collection activity during barangay assemblies, farmer's meetings and caters to collection requested by barangay during fiesta celebrations	September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 19, page 81	2024	The City Government of Bayawan sought consultancy services in Disaster Risk Reduction and Transportation and Traffic Management, which overlapped with the existing duties and responsibilities of City Officials, making some functions redundant as contemplated in COA Circular No. 2012-003, leading to unnecessary expenditures.	Management assess the necessity of hiring consultants, especially when their functions are available in the LGU, and review the terms and contracts of each consultant to ensure that these are in accordance with existing rules and regulations.	The Management already assessed the necessity of hiring consultants, especially when their functions are available in the LGU, and reviewed the terms and contracts of each consultant to ensure that these are in accordance with existing rules and regulations.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Management cease entering into consultancy services that overlap with the functions of its personnel to prevent unnecessary expenditures.	The Management also cease consultancy services that overlap with the functions of its personnel to prevent unnecessary expenditures.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AAR 2023, AO no. 1, page 36 and AAR 2022, AO no. 2, page 39	2023 and 2022	The City Government of Bayawan was unable to complete the necessary one-time cleansing procedures under COA Circular No. 2020-006, thus, discrepancies between the actual count and the balances reported in the financial statements at year-end, totaling ₱22,642,108.02, which includes movable properties amounting to ₱20,643,906.29, still could not be ascertained.	The City Accountant and the Inventory Committee shall complete the reports necessary to establish the correct balances of PPE items that should be reported in the financial statements.	Complete the reports necessary to establish the correct balances of PPE items that should be reported in the financial statements.	General Service Office (GSO)/City Accounting			Implemented		Scheduling of physical inventory starting this CY2023 will be aligned accordingly to ensure the completion of the reconciled/accounted Physical Inventory Report prior submission of Financial Statements.	September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Lastly, the Inventory Committee shall adopt the uniform numbering system for property numbers of PPE and require the Property Unit to update the property stickers based on the prescribed format and to include the required information under Sections 5.6 and 5.7 of the said COA Circular.	Adopt the uniform numbering system for property numbers of PPE and require the Property Unit to update the property stickers	Inventory Committee			Unimplemented	Waiting for the updated eNGAS database version 2 to align with COA Circular No. 2020-006 dated January 31, 2020 numbering system		September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 9, page 52	2023	Management conducted a planning workshop for the preparation of its Executive-Legislative Agenda (ELA) in Tagaytay City, spending a total amount of ₱1,302,869.50 for travel, plane tickets, meals, and hotel accommodation expenses, in contravention of DILG MC No. 2011-59 and COA Circular No. 2012-003, thus incurring significant expenses that could have been reduced had the workshop been conducted within its territorial jurisdiction.	Management desist from conducting training, meetings, seminars, workshops, or similar activities outside the geographical island and henceforth observe the principle of prudent use of scarce financial resources of the government as prescribed in DILG MC No. 2011-59 and COA Circular No. 2012-003.	The Management desist from conducting training, meetings, seminars, workshops, or similar activities outside the geographical island and henceforth observe the principle of prudent use of scarce financial resources of the government				Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 12, page 57	2023	The City Government of Bayawan has been using the names and images of public officials in calendars, standees, and patient transport vehicles, which contravenes DILG MC No. 2010-101. Thus, the related expenses amounting to at least ₱96,620.00 were deemed an irregular expenditure of government funds.	Management shall be guided by the pertinent provisions of DILG Memorandum Circular No. 2010-101 dated September 23, 2010, and COA Circular No. 2013-004 dated January 30, 2013, and desist from using standees of the City Mayor and henceforth ban the use of names or initials and/or images or pictures of government officials of government programs, projects, and properties of the City Government to prevent any perception of impropriety.	Desist from using standees of the City Mayor and henceforth ban the use of names or initials and/or images or pictures of government officials of government programs, projects, and properties of the City Government to prevent any perception of impropriety.				Implemented			September 3, 2025	Unimplemented			The City Government is still using standees of the City Government	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 13, page 59	2023	The Internal Auditing Standards (IAS) and Internal Control Standards (ICS) for the Philippine Public Sector (PPS) have not been fully adopted and implemented by the City Government's Internal Audit Services (IAS), which is inconsistent with COA Circular No. 2018-003 dated November 21, 2018. Hence, this prevents the IAS from assessing and establishing a sound internal control system within the City Government.	The IAS Head direct his teams to continue and complete its conduct of the Baseline Assessment of Internal Control System, in accordance with the 2020 Revised PGIAM.	As of October 31, 2024, the City Government's Internal Audit Services (IAS) has completed its conduct of the Baseline Assessment of Internal Control System, in accordance with the 2020 Revised PGIAM.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			The IAS Head fully adopt the IASPPS and ICSPPS in the performance of their functions, in accordance with COA Circular No. 2018-003 dated November 21, 2018.	The office already conducted internal audit and fully adopted the IASPPS and ICSPPS in the performance of their functions, in accordance with COA Circular No. 2018-003 dated November 21, 2018.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 14, page 62	2023	The Head of the Internal Audit Services (IAS) of the City Government of Bayawan has been handling operational responsibilities that are not in line with the Philippine Application Guidelines (PAG), Standard 1100 of the Internal Auditing	The Local Chief Executive avoid assigning the Head of the IAS responsibilities for non-audit operational activities which may impair the independence and objectivity of his internal audit functions.	The management has already relieved the Head of the Internal Audit from non –audit operational activities.				Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*

		Standards for the Philippine Public Sector (IASPPS), thus impairing, to a certain degree, his independence and objectivity in the performance of his duties.	The Head of the IAS promulgate an Internal Audit Charter, in accordance with IASPPS, to establish rules and restrictions regarding internal auditors assuming non-audit operational activities.					Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 15, page 63	2023	The City did not undertake the general revision of real property assessments every three years and therefore, not using an updated Schedule of Market Values, contrary to Sections 212 and 219 of R.A. No. 7160 and DILG-DOF JMC No. 2010-01, hence precluding the City from maximizing its revenue-raising power to generate additional funds to finance development projects beneficial to its constituents and to augment the special education fund.	The City Assessor: Fast-track the preparation of the updated SMVs of the City, seeking technical assistance from the Provincial Assessor and/or the DOF-Bureau of Local Government Finance, pursuant to Section 212 of RA No. 7160; and	The City Assessor Office already executed the said recommendation. They are on the process of formulating the Tax impact and Compliance study.	City Assessor			Unimplemented			September 3, 2025	Unimplemented			Tax impact and compliance study is still ongoing	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Initiate the immediate conduct of a general revision of real property assessments and thereafter, ensure that this is done every three years as required under Section 219 of RA No. 7160 and DILG-DOF JMC No. 2010-001.	Accepted and will be implemented accordingly. After the Sangguniang Panlunsod enact an Ordinance the conduct of a General revision will commence.	City Assessor			Unimplemented			September 3, 2025	Unimplemented			Waiting for the enacted ordinance.	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Sanggunian enact an Ordinance, incorporating the Assessor's proposed SMVs, assessment, level, and tax rate, as a result of the GRRPA.		Sanggunian			Unimplemented			September 3, 2025	Unimplemented			For SB's approval	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 9, page 51	2022	The Due to NGAs account includes various fund transfers from national government agencies totaling ₱33,785,896.87, which have remained outstanding for over two years and above, contrary to COA Circular No. 94-013, thereby, depriving intended beneficiaries of the benefits that could have been derived therefrom, and source agencies of the opportunity to put the resources to better use in other activities or agencies that may be in need of assistance.	Management ensure that the Bids and Awards Committee and the City Engineer prioritize the implementation of projects funded by grants from various national government agencies, especially those granted by the DA	A certification has been issued by Department of Agriculture (DA) dated July 28, 2023 stating that Bayawan LGU has no outstanding unliquidated fund transfer.	City Engineer, BAC			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 12, page 59	2022	Unutilized LDRRMF in the Special Trust Fund account of the City totaling ₱2,100,085.74 were not reverted back to the unappropriated surplus of the General Fund contrary to COA Circular No. 2021-002, hence, depriving the constituents of the benefits that could have been derived from the different programs and activities intended for social services which could be funded from the reverted funds.	Management ensure that the City Accountant revert to the unappropriated portion of the General Fund, the LDRRMF in the Special Trust Fund account, which remained unutilized for five years from the date of transfer, to provide available funds for programs and activities intended for other social services.	Out of the P 2,100,085.74 unutilized LDRRMF Fund for the years 2014, 2016 and 2017, P1,234,047.63 identified as unrestricted funds was already transferred from Trust Fund to General Fund. Whereas, remaining balance of P 866,038.11 has still on-going projects.	City Accountant			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 13, page 61	2022	The City Government procured office supplies and printing services worth ₱259,910.00 using the LDRRMF contrary to the DILG MC No. 2012-73 dated April 17, 2012, thus, reducing the funds available for the acquisition of disaster response and rescue equipment.	The City Government immediately reimburse the amount charged to the LDRRMF and properly record the disbursements as expenses under the General Fund Proper.	Office supplies and printing services amounting to P259,910.00 pertains to supplies used to the following: 1)Barangay Disaster Risk Reduction Plan-P13,100.00 2)Local Climate Change Action Plan 2021-202 and Contingency Plan for Earthquake 2021-2025 – P 9,810.00 3)Calendars as LDRRMF's Information and Education Campaign (IEC) Material such as emergency hotlines printed in the calendar- P237,000.00 These materials are related with Disaster Prevention and Mitigation (Sec. 5) and Disaster Preparedness (Sec. 5.2 and 5.2.3) of Joint Memorandum Circular of NDRRMC, DBM and DILG (JMC No. 2013-1)	LDRRMO			Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 14, page 63	2022	Procurement of various goods, materials, and supplies totaling ₱13,468,921.25 was not supported by appropriate and complete documentation contrary to Section 4(6) of the PD No. 1445 and the Revised IRR of the RA No. 9184, thus, the propriety and validity of the related disbursements could not be established.	Management, henceforth, ensure that all purchases be supported by the appropriate and complete documentation, pursuant to PD No. 1445 and the Revised IRR of RA No. 9184.	The City maintains registry of suppliers particularly with good standing and with recurring transactions in an alternative mode of procurement with the City. The BAC thru its Secretariat keeps the updated copies of at least the following: Mayor's permit, DTI/SEC Registration, PhilGEPS Registration, TIN and OMNIBUS Sworn Statement and other legal, technical and financial documents on file. These documents are readily available to comply with documentary requirements prescribed in Annex H & A of RA 9184. Henceforth, to ensure that all purchases be supported by the appropriate and complete documentation, pursuant to PD No. 1445 and the Revised IRR of RA No. 9184.	BAC			Implemented			September 3, 2025				For verification	*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 9, page 56	2021	Management was not able to develop a Public Service Continuity Plan (PSCP) as required under the National Disaster Risk Reduction and Management Council (NDRRMC) Memorandum Nos. 33, s. 2018 and 57, s. 2020, thereby, preventing proper evaluation and documentation of whether the internal capacities, recovery requirements, and strategies of the City could continuously function and deliver essential services during an emergency or disaster.	The Local Chief Executive (LCE) institutionalize the PSCP by creating a working group that will perform the following activities: (a) conduct risk assessments considering new variables after the pandemic; (b) identify critical processes and functions; (c) determine scenarios that may disrupt normal operations; (d) conduct risk and impact analyses; (e) formulate the PSCP; and (f) submit the plan to the CDRRMO for review, to the LCE for approval, and to the Sangguniang Panglungsod for the passage of a resolution to institutionalize the PSCP.	All these recommendations will be addressed to City's Public Service Continuity Plan (PSCP) which is currently reviewed by the concerned office.	City Disaster Risk Reduction and Management Office			Unimplemented		PSCP is for write-up	September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 14, page 74	2021	The City Government spent a total of ₱448,800.00 in the payment of media companies for radio and television broadcasting advertisements outside its jurisdiction, contrary to COA Circular No. 85-55-A dated September 8, 1985, as updated by COA Circular No. 2012-003 dated October 29, 2012, thereby incurring unnecessary expenditures.	Management stop spending on advertisements of its community development information outside of Bayawan City to avoid the incurrence of unnecessary expenditures, pursuant to COA Circular No. 85-55-A dated September 8, 1985, as updated by COA Circular No. 2012-003 dated October 29, 2012.	Stop spending on advertisements of its community development information outside of Bayawan City to avoid the incurrence of unnecessary expenditures				Implemented	Radio and TV Broadcasting advertising serves the city a compelling rationale. Due to the extensive damage caused by COVID-19 pandemic, the city took advantage of the media broadcasting to mitigate the worst effects of the downturn and to jumpstart a more resilient recovery. Through media broadcasting, the plans, programs and recovery agenda of Bayawan City and non-Bayawanon audience will be amplified as well as communicated, organic growth of the local economy will be signified sustainable and, most importantly, captures investors' interests.		September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 16, page 77	2021	The City Government did not establish a GAD monitoring and evaluation (M&E) system to focus on tracking outcomes of gender-responsive policies, programs and projects, contrary to Sections 3.4 and 5.1 of PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) No. 2013-1, as amended, hence, jeopardizing the effective and efficient implementation of GAD plans and programs.	The Local Chief Executive: Establish an M&E System through the issuance of an Executive Order or Administrative Order; and	An Executive Order was already issued for the creation of GAD Monitoring and Evaluation System				Implemented			September 3, 2025	Implemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
			Ensure that the M&E Team consolidate the results of the assessment and evaluation in a "GAD Evaluation Report," which shall be submitted to the DILG Regional Office no later than June of the next term.	Ensure that the M&E Team consolidate the results of the assessment and evaluation in a "GAD Evaluation Report," which shall be submitted to the DILG Regional Office no later than June of the next term.				Unimplemented			September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*

AO no. 9, page 52	2019	The City utilized the Local Disaster Risk Reduction Management Fund (LDRRMF) to construct the Bayawan City Disaster Risk Reduction and Management Center (BCDRRMC) Building and procure furniture and fixtures costing ₱13,361,834.17 and ₱909,862.00, respectively, as the City Disaster Risk Reduction and Management Council (CDRRMC) believed they could use it for the said projects. Such is contrary to NDRRMC, DILG, DBM and CSC Joint Memorandum Circular No. 2014-1 dated April 4, 2014, thus, substantially reducing the funds available for disaster mitigation, prevention and preparedness activities and projects.	Management reimburse the LDRRMF for the cost of the BCDRRMC Building and furniture and fixtures from the General Fund and for CDRRMC to approve only disaster-related projects, programs and activities properly chargeable to the LDRRMF in accordance with NDRRMC, DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013.	Management reimburse the LDRRMF for the cost of the BCDRRMC Building and furniture and fixtures from the General Fund and for CDRRMC to approve only disaster-related projects, programs and activities properly chargeable to the LDRRMF				Unimplemented		To request supplemental appropriation on 2025 to reimburse the CDRRM Fund.	September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 2, page 36	2018	The parcels of land acquired in the total amount of ₱16,194,204.00 did not have the requisite Certificates of Title in the name of the City in violation of Section 148 of COA Circular No. 92-386 dated October 20, 1992, rendering the validity and propriety of the recorded assets questionable and exposing the City to risk of possible adverse claims from third parties.	Management submit the required documents enumerated under COA Circular No. 2012-001 dated June 14, 2012, particularly the TCTs as an indispensable requirement on the procurement of land in accordance with Section 148 of COA Circular No. 92-386 dated October 20, 1992.	Management submit the required documents enumerated under COA Circular No. 2012-001 dated June 14, 2012, particularly the TCTs as an indispensable requirement on the procurement of land				Unimplemented		Acknowledgement receipt as proof of sale from Mr. Daniel Teves is still to be secured. Said document is needed for the transfer of land title of Daniel J. Teves to the city. Once secured, documents will be re-submitted to Registry of Deeds. Transfer of Certificate of Title from Mr. Pelicito Trupa to City of Bayawan was already secured with TCT No 103-2020000809 dated October 19, 2019.	September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*
AO no. 6, page 44	2017	The operation of market, slaughterhouse, and cemetery as local economic enterprises (LEEs) is not consistent with the Manual on the Setting Up and Operation of LEE (LEE Manual) as prescribed in Local Budget Circular No. 111 dated June 10, 2016, thus, might affect the efficient and effective provision of basic services and facilities to the constituents	Management prepare a 5-Year Business Plan and request the Sangguniang Panlungsod to pass an ordinance recognizing the continued operation of the existing LEEs in accordance with the LEE Manual as prescribed in Local Budget Circular No. 111 dated June 10.	Prepare a 5-Year Business Plan and request the Sangguniang Panlungsod to pass an ordinance recognizing the continued operation of the existing LEEs				Unimplemented		The Sangguniang Panlungsod will be requested to pass an ordinance recognizing the continued operation of the existing LEEs in accordance with LEE Manual	September 3, 2025	Unimplemented				*Target Implementation Date is not specified in the AAPSI submitted by the Management*

Agency sign-off:

Name and Position of Agency Officer

Date