MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
2024 AAR, AO No. 1, page 29	The Inventory Committee was not able to conduct a complete physical inventory count for the one-time cleansing of the Property, Plant, and Equipment (PPE) accounts mandated under COA Circular No. 2020-006 thereby raising concerns about the existence and fairness of the presentation of the PPE balances of ₱452,816,644.68.0 in the financial statements, including movable properties totaling ₱68,683,853.89, as of December 31, 2024.	We recommended that the Municipal Mayor: 1. Create a new Inventory Committee composed of an adequate number of members to complete the physical inventory in three months or less with at least one member each from the accounting and property divisions/unit; 2. Instruct the Inventory Committee to prepare a Physical Inventory Plan (PIP) with specified duties and assignments of the members and submit the PIP to the audit team before the scheduled inventory-taking activities; 3. Temporarily relieve the members of the Inventory Committee of all their regular duties so they can fully devote their time to conducting the physical inventory until its completion; 4. Request for a COA representative to witness the inventory-taking; and	Inventory Committee	January 2025	December 2026	Partially Implemented	There is a need to assign persons who will focus on the cleansing and be relieved of their regular functions to expedite the process. Latest physical count was made pursuant to Memorandum Order No. 44-S2023 dated June 20, 2023 and all concerned submitted their result to the Inventory Committee. Upon review, various forms were used instead of using the Annex B List of PPEs found at station and ICF as requested with incomplete data and nonconformity to the required form needed.	Executive Order no. 24-S2025 was issued last April 22, 2025 creating and reconstituting the municipal inventory committee. There is already a draft made for the Physical Inventory Plan (PIP) which was deliberated upon during the inventory committee meeting held last May 7, 2025. We will submit the PIP as soon as we

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
		5. Direct the Inventory Committee to strictly follow the general and procedural guidelines outlined in COA Circular No. 2020-006 dated January 31, 2020 in the conduct of the physical count of PPE and the one-time cleansing of PPE account balances.						are finished ironing out some points as well as finalizing the schedule for the conduct of inventory and as soon as it is approved by the LCE.
2024 AAR, AO No. 2, page 31	The entire Loans Payable account amounting to ₱95,973,110.17 was incorrectly classified as a current liability despite including amortizations due from 2026 to 2039, which does not align with Section 80 of IPSAS 1 – Presentation of Financial Statements, thereby overstating current liabilities by ₱89,158,886.28, understating the non-current liabilities by the same amount, and affecting the fair presentation and reliability of the financial statements as of year-end.	6. We recommended and Management agreed that the Municipal Accountant thoroughly review and reclassify the Loans Payable account in accordance with Section 80 of IPSAS 1 – Presentation of Financial Statements, by properly segregating the current and non-current portions based on the loan amortization schedules. Specifically, only the portion of the loan due within twelve months from the reporting date should be classified under Current Liabilities, while the remaining balance must be presented under Non-Current Liabilities.	Municipal Accountant	January 2025		Fully Implemented		Since the Financial report for 2024 have already been finalized, and since this is just a matter of presentation in the Statement of Financial Position, the 2025 presentation will be presented fairly with

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
								observance as to the current and non-current loans payable.
2024 AAR, AO No. 3, page 34	Cash – Local Treasury account balance per general ledger in the total amount of ₱1,292,249.00 as of December 31, 2024, does not reconcile with the cashbook balance of ₱258,739.86, resulting in an unreconciled difference of ₱1,033,509.14 which is not in consonance with Paragraph 27 of IPSAS 1, thus affecting the fair presentation of the recorded balance of the Cash account in the financial statements.	7. We recommended and Management agreed that the Municipal Accountant and the Municipal Treasurer immediately investigate and account for the difference, and reconcile their records to reflect the accurate cash balance as of year-end. 8. We further recommended and Management agreed that going forward, monthly reconciliations be strictly implemented to detect and correct any discrepancies in a timely manner, thereby ensuring the accuracy and reliability of financial reporting.	Municipal Treasurer Municipal Accountant	Jan. 2025	Dec. 2025	On–going/Partially Implemented	Most of the items to be traced are prior year's accounts which makes it difficult to identify.	Reconcile with the Municipal Treasurer's books with the bank reconciling items identified in the bank reconciliation with the accounting office. For the current year, the accounting and treasurer's office will ensure reconciliatio

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
								n of the current year accounts so as not to add more unreconciled items to the balance to be identified.
2024 AAR, AO No. 4, page 35	Property, Plant, and Equipment (PPE) under the Trust Fund totaling ₱3,521,153.86 were neither transferred to the General Fund nor provided with depreciation allowances, contrary to Sections 97 and 104.1.i of the Manual on the NGAS for LGUs Volume I, Paragraph 71 of IPSAS 17, and COA Circular No. 2015-008 dated November 23, 2015, thus adversely affecting the fairness of presentation of the financial statements.	We recommended and Management agreed that: 9. The Municipal Mayor require the Municipal Engineer to provide the Municipal Accountant with a report on completed Trust Fund projects so that these can immediately be transferred to the General Fund. 10. The Municipal Mayor require the Municipal Accountant to prepare the journal entry to transfer the completed PPE amounting to ₱3,521,153.86 under the Trust Fund to the General Fund. 11. The Municipal Mayor require the Municipal Accountant to recognize the corresponding depreciation expenses for the	Municipal Accountant Municipal Engineer	January 2025		Fully Implemented		Journal entries were prepared in transferring the assets from Trust Fund to General Fund as well as the appropriate depreciation as of Dec. 31, 2024 and years prior.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
		completed projects in the General Fund.						
2024 AAR, AO No. 5, page 38	Six completed projects under the Trust Fund (TF) totaling ₱9,782,580.09 were not transferred to the General Fund (GF) due to insufficient monitoring, contrary to Section 104(1.i) of the NGAS Manual, Volume I and IPSAS No. 17, thus, overstating the Construction in Progress account in the TF while understating the related PPE accounts in the GF by the same amount, as well as understating depreciation expense by an estimated amount totaling ₱7,794,223.89, which affected the fair presentation of these accounts in the financial statements.	We recommended and Management agreed that the Municipal Accountant prepare the following entries in the Trust Fund books: 12. The transfer of the cost of the six completed projects from CIP accounts to the respective PPE accounts; and 13. The transfer of the PPE accounts to the GF. We recommended and Management agreed that the Municipal Accountant prepare the following entries in the General Fund books: 14. The receipt of the six completed projects from TF; and 15. The corresponding depreciation expenses for the current and prior years.	Municipal Accountant Municipal Engineer	January 2025	March 2025	Fully Implemented		Recorded the corresponding adjusting entries as recommended.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
		16. We further recommended and Management agreed that the Municipal Accountant and the Municipal Engineer regularly monitor the Municipality's CIP accounts to ensure the timely transfer of completed projects to the appropriate PPE accounts. 17. Lastly, we recommended and Management agreed that the Municipal Accountant direct the personnel in charge to prepare individual subsidiary ledgers for each project to ensure proper recording and monitoring.						
2024 AAR, AO No. 6, page 41	The balances of the Real Property Tax (RPT) Receivable and Special Education Tax (SET) Receivable accounts as of December 31, 2024, between the records of the Municipal Accounting Office (MAO) and the Municipal Treasurer's Office (MTO) showed a difference of ₱20,915,996.80 due to the non-reconciliation of their records and the non-recording of the RPT and SET receivables in accordance with Chapter 3, Section 20, Volume I, consequently, the RPT/SET Receivable and Deferred Income	We recommended that the Municipal Mayor direct: 18. The Municipal Accountant and Municipal Treasurer to reconcile the difference between the RPT and SET Receivables account balances totaling ₱20,915,996.80 and henceforth, conduct periodic reconciliation, together with the Municipal Assessor, of the total collectibles from the Basic and Special Education Tax with the RPT and SET Receivables account balances to prevent the	Municipal Treasurer Municipal Accountant Municipal Assesor	January 2025	December 2025	Not Yet Implemented	We still need to coordinate with the new municipal treasurer designate since the previous municipal treasurer retired last December 2024	Reconcile the difference between the RPT and SEF receivable accounts between the MTO and accounting. The municipal treasurer

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	accounts, as presented in the financial statements, are deemed unreliable.	accumulation of unreconciled differences; and 19. The Municipal Treasurer to furnish the Municipal Accountant a duly certified list of taxpayers with the amount due and collectible for the current year as basis for recording the RPT and SET Receivable accounts in compliance with Chapter 3, Section 20 of the NGAS Manual for LGUs, Volume I.						designate will be required to submit to the accounting office a duly certified list of taxpayers with the amount due and collectible for the current year.
2023 AAR, AO No. 2, page 30	The correctness of Cash in Bank balance per book in the amount of ₱351,139,663.59 as of December 31, 2023, could not be ascertained due to unreconciled amounts between the financial statements and confirmed bank balances, which is not in accordance with Section 74 of Presidential Decree (PD) No. 1445, resulting in the possible overstatement of the Cash in Bank Balance of ₱351,288.81.	20. We recommended that the Municipal Accountant reconcile the records per book with the results of the bank confirmation and prepare the necessary adjusting entries in the books of accounts to present the correct balance of the Cash in Bank account as of year-end.	Municipal Accountant	2025	2025	Not yet implemented	It is so difficult to trace the previous records since this reconciling items have been existing since the incumbency of the present accountant. There were also no bank reconciliations on file from prior years that could have also helped in the reconciliation and adjustment of records.	We are still finding ways to locate the files especially for previous bank reconciliations which is so difficult to achieve since there was no proper turnover.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
2023 AAR, AO No. 3, page 32	The Disbursing Officer (DO) – Designate was allowed to draw multiple cash advances in one day for the payment of salaries and wages, honoraria, and other similar payments because the Municipality has only one DO, contrary to Section 4.1.2 of COA Circular No. 97-002 dated February 10, 1997, which resulted in the overlapping of cash advances and unnecessarily exposed government funds to the risk of loss through misapplication.	We reiterated our recommendations and Management agreed to: 21. Immediately stop the irregular procedure of granting multiple cash advances to the DO – Designate in one day; and 22. Appoint or designate an additional DO to avoid granting multiple cash advances to the incumbent DO – Designate. X x x	Disbursing Officer Municipal Treasurer			Fully Implemented		Effective April 2025 only one cash advance per day was allowed for the DO and travelling expenses and payments for regular expenses are now being issued check payments. Propose for the designation of an additional disbursing officer.
2023 AAR, AO No. 4, page 33	Thirteen (13) checks totaling ₱209,757.10, which have remained outstanding for over six months to more than 10 years from the date of issue, have not been cancelled, contrary to Section 59 of the NGAS Manual for LGUs, Vol. I, and	23. We recommended and the Municipal Treasurer agreed that the stale checks be cancelled and that written notices of the cancellation be sent to the respective payees.	Municipal Treasurer	September 2025	December 2025	Not Yet Implemented	The municipal treasurer needs to locate the files as well as the address of the payees in order to send the notices of cancellation of the checks.	Locate the files and/or disbursement vouchers and verify the

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	Section 97 of P.D. No. 1445, thus adversely affecting the accuracy of the Cash in Bank account balances.	24. We further recommended and the Municipal Treasurer agreed to monitor the age of unclaimed checks, send written notices to the payees at least one month before the checks become stale and coordinate with the Municipal Accountant for the necessary adjustments in the books of account.						addresses of the payees.
2023 AAR, AO No. 5, page 36	The validity of the hiring of two consultants is doubtful because (a) it was done without competitive bidding nor any of the alternative modes of procurement; (b) actual accomplishments do not align with the obligations stipulated in the Contract of Service and can be performed by regular employees; and (c) services were rendered before the contract date, which is not in accordance with the pertinent provisions of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 and COA Circular No. 2012-003 dated October 29, 2012, thereby failing to achieve transparency in the procurement thereof and rendering the contract cost of ₱420,000.00 unnecessary expenditures.	25. We recommended and Management agreed to ensure that the appropriate procurement procedures are followed in the hiring of consultants under the Revised IRR of RA No. 9184 to ensure transparency and economical use of resources. 26. We further recommended and Management agreed to carefully study 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 these are in accordance with rules and regulations.	Local Chief Executive Human Resource Administrative Officer			Not Yet Implemented		The Municipality stopped the hiring of consultants and instead hired them under contract of services as Obstetrician - Gynecologist (OB-GYN) for Dr. Kathylee A. Cadalin and Local Economic Investment Officer for

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
								Mr. Johnab T. Balbon. However the two consultants are now hired under another contract.
2023 AAR, AO No. 6, page 39	The Municipality's Local Economic Enterprises (LEEs) such as the Waterworks, Market, and Cemetery were operating at a loss as of year-end, which is inconsistent with Section 17(a) of Republic Act (RA) No. 7160 and Section 6.6.3 of the DBM Manual for the Setting Up and Operation of Local Economic Enterprises (LEE Manual), thus defeating the intended purpose for which these were established.	27. We recommended that Management conduct a thorough operational review of the LEEs to pinpoint the root causes and implement corrective actions to enhance its operations and avoid continuous financial losses.	Mun. Engr./OIC Waterworks OIC – Market OIC - GSO	2025	2026	On-going	All 20 barangays with water connection catered by the municipality have already been metered. On-going disconnection are conducted to intensify collection.	Proposed new rates have already been submitted to the Sangguniang Bayan for consideration in the revision of the tax code of the municipality.

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
2023 AAR, AO No. 7, page 40	The General Services Officer (GSO) has not kept a record of real properties owned by the LGU, which had a reported book balance of ₱1,982,663.45 at year-end. As a result, reconciliation between accounting and GSO records could not be done, and the validity and accuracy of the account balance as of year-end could not be ascertained.	28. We recommended that the General Services Officer maintain a complete record of the real properties owned by the LGU and reconcile their record with the Municipal Accountant to report an accurate account balance in the financial statement. 29. We also recommended that the Subsidiary Ledger of the account contain a complete description of the property for easy reference and reconciliation.	GSO Municipal Accountant	2025	2026	Not Yet Implemented	The GSO has no complete record of the real properties owned by the LGU.	Locate records if possible and update data on the subsidiary ledger to include description of the properties.
2022 AAR, AO No. 2, page 30	The accuracy and reliability of the inventory account in the total amount of ₱1,347,539.00 could not be ascertained due to failure to conduct a physical count of inventory items every semester and to prepare the Summary of Supplies and Materials Issued (SSMI), which is the basis for recording the utilization of inventory items, contrary to Sections 121 and 124, Chapter 7 of the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), thereby affecting the fair presentation of the account in the financial statements.	We recommended that Management: 30. Conduct a physical count of inventories every semester and submit a report thereon to the Auditor concerned not later than July 31 and January 31 of each year for the first and second semesters, respectively; X x x	Inventory Committee Supply Officer Property Custodian/Municipal Treasurer Municipal Accountnat		December 2025	Partially Implemented	There was an inventory conducted at year ending 2024 however the forms submitted was not in conformity to the prescribed forms.	Conduct the physical inventory using the prescribed forms.
2022 AAR,	The accuracy and reliability of the Road Networks account totaling	31. We recommended that Management enjoin the	LCE	2025	2026	Unimplemented	The inventory committee was recently constituted	Conduct an annual

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
AO No. 3, page 32	₱28,693,168.99 could not be ascertained due to: (a) failure to conduct an inventory of local roads and non-preparation of the Report on the Physical Count of Local Road Network (RPCLRN); (b) non-maintenance of the Local Road Network Ledger Card (LRNLC) and Local Road Network Property Card (LRNPC); (c) non-provision of depreciation for Local Road Network account and (d) non-disclosure of the total road networks in the Notes to the Financial Statements, contrary to COA Circular No. 2015-008 dated November 23, 2015, thereby affecting the fair presentation of the account in the financial statements.	concerned department heads to strictly comply with the accounting and reporting guidelines on the local roads asset management system and earnestly perform their respective duties and responsibilities as set forth under COA Circular No. 2015-008 dated October 23, 2015. 32. We further recommended that the Inventory Committee conduct an annual physical count of all LRN and report the results thereof in the RPCLRN to be submitted to the Auditor and Accounting unit not later than January 31 of each year. The RPCLRN shall be reconciled with the accounting records, and the necessary adjusting entries prepared before the statement date.	Inventory Committee Municipal Engr. GSO MPDC Mun. Accountant Others Concerned				and it convened to start working on the plans for the conduct of annual physical count.	physical count based on the approved PIP. Reconcile the inventory report with the accounting records.
2022 AAR, AO No. 4, page 36	The Municipality failed to remit GSIS, Pag-IBIG, and PhilHealth contributions, amounting to ₱426,128.99, ₱116,754.38, and ₱245,770.16, respectively, contrary to the provisions of the Implementing Rules and Regulations (IRR) of Republic Act (R.A.) No. 8291, R.A. No. 9679, and R.A. No. 7875 as amended by R.A. No. 9241 and R.A.	We recommended that Management: 33. particularly the Municipal Accountant, coordinate with GSIS, Pag-IBIG, and PhilHealth to determine the outstanding premium contributions of each employee in their records; 34. ensure that mandatory contributions are remitted in	Municipal Accountant	September 2025	June 2026	Partially Implemented	The balances pertain to prior years which needs to be traced and reconciled. However, current remittances to the agencies concerned have properly reflected the amounts withheld from the employees.	We will coordinate with the concerned agencies/ Reconciliation is on-going so that proper

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	No. 10606, which may result in the imposition of interests and penalties and may deprive the employees of the benefits due them.	accordance with the provisions of R.A. No. 8291, R.A. No. 9679, and R.A. No. 7875 as amended by R.A. No. 9241 and R.A. No. 10606 and its IRRs to avoid the incurrence of interest and penalties; and Xxx						adjustments can be made.
2022 AAR, AO No. 5, page 39	Cash advances totaling ₱3,901,597.71 remained unliquidated as of December 31, 2022, contrary to COA Circular No. 97-002 dated February 10, 1997, thus, expenses were not properly recognized on periods these were incurred, affecting the fair presentation of the financial statements at year-end.	35. We recommended that the Municipal Accountant demand the immediate liquidation of all outstanding cash advances by issuing final demand letters directed to the accountable officers concerned, otherwise, if no liquidation is made, impose the sanction of withholding the salaries of those who still fail to settle their accounts after due notice.	Municipal Treasurer Disbursing Officer Mun. Accountant	January 2025	December 2025	On going	Some employees are no longer connected with the LGU while others no longer have enough net take home pays which constricts us from deducting from their respective salaries.	We sent out demand letters in December 2024. Demand letters have also been sent (copies of which have already been submitted to COA as attachments to AAPSI as of December 31, 2023). Request for write-off will be prepared for those

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
								deceased individuals upon securing copies of their death certificates.
2021 AAR AO No. 1, page 28	The consolidated balances of reciprocal accounts, Due from Other Funds and Due to Other Funds for CY 2021 showed an unreconciled difference of ₱43,516,583.14 indicating some neglect by the Accounting Office in monitoring and reconciling the accounts, thus rendering both accounts unreliable.	36. We recommended that the Municipal Accountant reconcile the balances of the reciprocal accounts under the three funds and book the necessary adjustments to bring their balances into an agreement. X x x	Accounting Dept.	January 2025	December 2025	Partially Implemented/On-going	There is a need to assign a personnel who will focus on the reconciliation.	Assign a personnel who will focus and expedite the reconciliation and take up necessary adjustment entries.
2021 AAR AO No. 2, page 29	The accuracy and reliability of the reported Property, Plant and Equipment (PPE) accounts could not be relied upon due to the incorrect basis of recording of depreciation charges contrary to Philippine Application Guidance (PAG) 6 of Philippine Public Sector Accounting Standard (PPSAS) 17 – Property, Plant and Equipment, resulting in the overstatement of the PPE accounts by ₱7,778,996.81. Furthermore, subsidiary ledgers were not maintained for all PPE accounts	37. We recommended that the Municipal Accountant adjust the balances related to the PPE account as a change in accounting policy and, subsequently, to record depreciation based on a five percent residual value in compliance with PAG 6 of PPSAS No. 17 – Property, Plant and Equipment. 38. We also recommended that subsidiary ledgers be maintained for all PPE accounts to ensure the	Accounting Dept.			Fully Implemented		Took up the adjusting entry for GF and SEF in the total amount of Php 7,778,996.81.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	contrary to Section 10 of the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), thus rendering the said accounts unreliable.	accuracy and reliability of their recorded book value.						
2021 AAR AO No. 8, page 40	Management failed to prepare and submit a fully accomplished Agency Action Plan and Status of Implementation (AAPSI) of the audit recommendations contained in the 2020 Annual Audit Report (AAR) contrary to Section 89 of the General Provisions of Republic Act (R.A.) No. 11465 dated January 6, 2020, for Fiscal Year (FY) 2020, precluding the Auditor from monitoring and validating the actions taken to implement audit recommendations. Hence, the risk that deficiencies may continue to exist and, thus, affect the fairness of the presentation of the Municipality's financial statements as well as its operational efficiency that may render the entire Municipality ineligible for the FY 2021 Performance-Based Bonus (PBB).	X x x 39. We further recommended and Management also agreed that pertinent documents to support the actions taken should also be submitted to facilitate our validation of the responses.				Fully Implemented		

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
2020 AAR AO No. 3, page 32	The procurement of food items for meals of persons under monitoring (PUMs) amounting to ₱236,984.40 were not supported with daily menu of the meals to be served as one of the necessary documents in the procurement activity contrary to Section 7.3.2 (f) of the 2016 Revised IRR of R. A. No. 9184, thus, the quantities of food items purchased could not be validated.	We recommended that Management 40. properly determine the dates the purchased food items were utilized, 41. submit the daily monitoring sheets for those quarantined for the identified period, 42. and submit the daily menu for meals served for persons under monitoring to the Audit Team in order for the latter to validate the usage thereof. 43. Moreover, we recommended that the end user and the BAC adhere strictly to Section 7.3.2 (f) of the Revised IRR of R.A. No. 9184.	MSWDO LDRRMO	January 2025	December 2025	Not Implemented		
2020 AAR AO No. 4, page 33	Due to the absence of internal control mechanism on inventories, the Municipality failed to properly monitor and recognize the receipts, recording, issuances, and management of food items procured for relief distribution in relation to the COVID-19 pandemic totaling ₱9,961,790.00, contrary to various existing regulations.	We recommended that the Management 44. render proper accounting of the difference noted from the purchased and distributed food items; 45. install sound internal control mechanism in the repacking of goods to monitor the release of items for repacking and account the packed relief items to ensure	LDRRMO	2025	2025	On going		Note from the office of the MSWDO: The establishment of warehouse for this purpose is necessary in an LGU

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
		that these are safeguarded from possible theft, loss and wastage; 46. require the LDRRMO or property officer to prepare reports on the inventory and monitoring of all procured and donated supplies, materials, equipment, and relief goods in accordance with COA Circular No. 2014-002 dated April 15, 2014; and X x x						however it should be manned by a property officer and not personnel under the MSWDO who, at the same time are tasked to assess individual/family that are eligible to receive aids in times of crisis situation. Due to lack of personnel, the MSWD office is overloaded with work and also desired trainings is very necessary

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
								Typhoon Odette on December 16, 2021, warehouse for FFPs is handled by the MSWDO.
2020 AAR AO No. 5, page 37	The absence of adequate documentation and appropriate profiling of beneficiaries in the implementation of the Emergency Subsidy Program (ESP) through the Social Amelioration Program (SAP) of the Department of Social Welfare and Development (DSWD) resulted in the failure to comply with the pertinent provisions of DSWD Memorandum Circular No. 2020-09, hence, the eligibility of beneficiaries and the propriety and authenticity of the payments could not be verified.	We recommended that X x x 47. henceforth, require Management to establish a system in the distribution of SAP and similar cash assistance programs wherein the guidelines issued by the DSWD are followed and that proper validation and appropriate profiling of beneficiaries are performed before disbursement.	LCE LDRRMO MSWDO Property Officer	January 2025	February 2025	Unimplemented		Establish a system of distribution for future cash assistance distribution and the like so the DSWD guidelines are properly observed. Issue a memorandum to this effect.
2020 AAR AO No. 10,	A total of ₱1,100,000.00 from the 70% Mitigation Fund was appropriated for projects, programs and activities (PPAs) not properly chargeable thereto, contrary to pertinent provisions of the	We recommended and Management agreed to: X x x	Municipal Budget Office	2026	2026	Not Yet Implemented	There are presently no identified sources of funding for supplemental budget intended to reimburse the LDRRMF. Available funds have	The municipality of Manjuyod will appropriated in its 2026

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
page 53	NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013 and NDRRMC-DILG-DBM-CSC JMC No. 2014-1 dated April 4, 2014, thus, reducing the funds primarily intended for disaster prevention and mitigation, preparedness, response, rehabilitation and recovery, while ₱900,405.00 of the current appropriation was utilized for PPAs not properly chargeable thereto.	48. ensure that the PPAs to be included in the annual LDRRMF Investment Plan should conform to the PPAs enumerated in NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013; 49. the LDRRMF Investment Plan be prepared in adherence to the format prescribed under Annex A of COA Circular No. 2012-002; and 50. the amount of ₱600,425.00 representing a portion of the LDRRMF appropriations spent for expenses not properly chargeable thereto, should be refunded from the appropriations of the GF Proper.					already been allocated to priority programs.	annual budget the amount of Php 600,425.00 representing a portion of the LDRRMF appropriations spent for expenses not properly chargeable thereto.
2020 AAR AO No. 11, page 55	The LDRRM Officer did not prepare and submit to the Auditor the Monthly Report on Sources and Utilization of Disaster Risk Reduction and Management Fund (DRRMF) for CY 2020 duly certified correct by the Municipal Accountant, contrary to Section 5.1.5 of COA Circular No. 2012-002 dated September 12, 2012, depriving the stakeholders and the public of relevant and vital information while	51. We recommended and the LDRRM Officer agreed prepare the Monthly Report on Sources and Utilization of DRRMF duly reconciled with the accounting records and certified correct by the Municipal Accountant, and submit the report to the Auditor on or before the 15th day after the end of each month.	LDRRMO Municipal Accountant	September 2025	December 2025	Not Implemented	Overlooked the submission of the reports on time.	The LDRRMO have been submitting monthly utilization reports since in 2024 but they still need to submit for

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	precluding the Auditor from conducting timely review and evaluation of the utilization of the Local DRRMF.							the reports in 2025.
2019 AAR AO No. 4, page 36	Not one of the 32 projects programmed under the CY 2019 20% Development Fund was completed during the year although 28 were started, due mainly to the lack of engineering personnel, the preferred mode of implementation which was by administration instead of by contract, and the accumulation of project backlogs from as far back as CY 2015 which had to be given priority and of which eight were completed during the year, thus delaying the delivery of relevant basic services and facilities to the Municipality's constituents.	52. We recommended that the Municipal Engineer, in coordination with the Municipal Planning and Development Coordinator, evaluate the feasibility, and closely monitor the implementation of, the different infrastructure projects of the Municipality in accordance with the approved development plan as required under Section 476 (4) of R.A. No. 7160. 53. We also recommended that the Municipal Mayor evaluate the number of personnel assigned in the Office of the Municipal Engineer and consider the appointment of new personnel or the detail of personnel from other offices to the MEO. X x x	MEO MPDC	2025	2025	Not Implemented	There are some inevitable delays in the implementation as well as preparation of documents.	Strictly monitor the implementation of projects and reverse when there is a change of priority in order to maximize the utilization of the 20 fund.
2019 AAR AO No. 5,	Optimal use of the 70% Mitigation Fund was not achieved by the Municipality of Manjuyod because out of the seven general categories of	54. We recommended that the Municipal DRRMO prioritize the implementation of programs, projects and activities under the	LDRRMO	January 2025	December 2025	Not Implemented		Monitor utilization and revise the plan

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
page 37	programs, projects and activities (PPAs) planned for disaster prevention/mitigation and preparedness during the year totaling ₱5,548,247.29, only two were executed, with utilization cost amounting to only 3% or ₱159,592.56 contrary to R.A. 10121, otherwise known as the Philippine Disaster Risk Reduction and Management Act of 2010, and NDDRMC-DBM-DILG Joint Memorandum Circular (JMC) No. 2013-1 dated March 25, 2013, thereby adversely affecting the capability of the municipal government to respond to and manage disasters.	70% Mitigation Fund which should be aligned with the National Disaster Risk Reduction and Management Plan of 2011-2028, in consideration of the indicators provided therein and to regularly monitor its implementation to ensure the municipal government's resilience to disaster.						when necessary.
2019 AAR AO No. 6, page 40	The Sangguniang Bayan of Manjuyod declared a State of Calamity in two instances after government troops clashed with insurgents which affected less than one percent of its population, thus not qualified to declare a State of Calamity, contrary to RA No. 10121, NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-01 and NDRRMC Memorandum Order No. 60, s. 2019 and charged to the LDRRMF the amount of	55. We recommend that the LDRRMF be reimbursed for the cost of 163 sacks of rice distributed to victims of two armed clashes between government troops and insurgents and to charge the expenses to appropriations for Peace and Order. X x x	Municipal Budget Office	2026	2026	Not Yet Implemented	There are presently no identified sources of funding for a supplemental budget intended to reimburse the LDRRMF. Available funds have already been allocated to priority programs.	The Municipality of Manjuyod will appropriate in its 2026 annual budget the cost of 163 sacks of rice distributed to victims of two armed clashes. The

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	₱391,200.00 used to purchase 163 sacks of rice distributed to victims.							said 163 sacks will be charged to the Peace and Order and Public Safety Plan.
2018 AAR AO No. 1, page 30	As a result of the inappropriate basis used by the Municipal Accountant in recognizing Real Property/Special Education Tax Receivables in the books, which is the Assessment Roll of Newly Assessed or Reassessed Properties submitted by the Municipal Assessor to the Municipal Treasurer, instead of the Certified List of Taxpayers and Amounts Due and Collectible for the Year prepared by the Municipal Treasurer as required under Section 20 of the Manual on the New Government Accounting System, Vol. I, Real Property/Special Education Tax Receivables are understated by ₱1,074,816.58 as of December 31, 2018. In addition, Barangay Cabcaban, a barangay of the Municipality of Bindoy, was included in the assessment roll even if it is not part of the Municipality of Manjuyod.	56. We recommended that the Municipal Accountant take up an adjusting journal entry to reflect the correct amount of RPT/SET Receivables as of December 31, 2018. X x x	Municipal Accountant	September 2025	December 2025	Not Implemented		Adjusting entry still needs to be booked.
		57. Lastly, considering that Barangay Cabcaban is not a barangay of the Municipality, we recommended that the Municipal Assessor exclude the barangay from the assessment roll and remit collections to the appropriate municipality.	Mun. Assessor	January 2025	December 2025	Not Implemented		Municipal Assessor to exclude Brgy. Cabcaban from the assessment roll.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
2018 AAR AO No. 5, page 38	Expenditures which cannot be considered as priority development projects such as the purchase of multi-purpose vehicles and labor payroll for the construction of a Day Care Center were charged against the 20% Development Fund contrary to DILG-DBM Joint Circular No. 2017-1 dated February 22, 2017 thereby depleting by ₱721,890.00 the funds that could have been used for priority development projects. Moreover, the payroll for the construction of a Day Care Center was not supported with an Accomplishment Report.	X x x 58. We further recommended that the abovementioned expenditures be charged to the General Fund Proper pursuant to existing rules and regulations.	Mun. Accountant Municipal Budget Officer	September 2025	December 2025	Not Implemented	There are no available funds with which to charge for the adjustment.	Refund the amount from the GF in compliance with the audit recommenda tion.
2018 AAR AO No. 6, page 39	Wages of Job Order (JO) personnel totaling ₱1,223,800.00 were approved for payment and charged against the 20% Development Fund (DF) despite the lack of the necessary supporting documents as required under COA Circular No. 2012-001 dated June 14, 2012, thereby validity of these payments could not be verified. Moreover, wages of JOs assigned to perform administrative work were also charged to projects under the 20% DF contrary to DILG and DBM Joint Memorandum Circular No. 2017-1 dated February 22, 2017, depleting the funds for priority development projects which	We recommended that Management: 59. Submit the respective Programs of Work (POW) for the projects implemented under the 20% Development Fund (DF) in CY 2018 and the Accomplishment Reports (AR) of job order personnel charged to these projects for the same period. X x x	MEO	September 2025	December 2025	Not Implemented		The Mun. Engineer's office to submit the POWs for 2018

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	could benefit the constituents of the Municipality.T							
2017 AAR AO No. 6, page 33	The Municipality continued to practice indiscriminate disposal of solid waste in an open dumpsite, allowed scavenging and failed to construct a sanitary landfill in violation of R.A. 9003, thereby posing major public health hazards and environmental risks.	We recommended that Management: 60. Prioritize the allocation of funds for the establishment and operation of a sanitary landfill in accordance with Sections 40 and 41 of R.A. 9003. In the meantime, take action to convert the existing open dump site into a controlled dump and hasten its closure within a specific time frame; 61. Enforce strictly the Municipality's ordinances relative to solid waste management and ensure 100 percent compliance thereof; and X x x	MENRO			Partially Implemented	There is a need to allocate enough funds for this purpose.	Although an Approved "Safety Closure and Rehabilitiation Plan" has been accomplished, still there is a need for the actual operation of a sanitary landfill in compliance with existing laws. The closure of the open dumpsite in Brgy. Bantolinao has already been started.
2016 ML AO No. 14,	Payments to the Vice Mayors' League of the Philippines (VMLP) and the League of Municipalities amounting to ₱11,300.00 and ₱25,000.00, respectively, were not	62. We recommended that the municipal vice mayor and municipal mayor, as representatives of the Municipality of Manjuyod,	Local Chief Exec. Municipal Vice Mayor	January 2025	December 2025	Not Implemented	There is no feedback yet from the concerned Leagues.	Try to coordinate with the respective Leagues

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
page 13	acknowledged by an official receipt of the Republic of the Philippines as required under section 505(b) of R.A. No. 7160 thus eliminating accounting thereof as government funds and the audit thereof by the Commission on Audit as required under existing government accounting and auditing rules and regulations.	request the treasurer of the respective leagues to acknowledge their payments (as well as collections from other member-municipalities) with government accountable form No. 51 in order that the funds may be subject to government accounting and auditing rules and regulations.						through the local chapter and with close coordination of our LCE and V-Mayor.
2016 ML AO No. 16, page 16	Two (2) fully reconditioned mini cobra rescue vehicles procured out of the Local Disaster Risk Reduction Management Fund (LDRRMF), were used in normal day-to-day operations as service vehicle and as hauler of vegetables from different barangays, contrary to the guidelines on the use of LDRRMF, particularly DILG Memorandum Circular No. 2014-155 dated December 17,2014 subjecting them to wear and tear which could result in the inavailability of these vehicles when actual strikes, thereby negating the purpose for which the vehicles were purchased.	63. We recommended that the use of the rescue vehicles for ordinary, day-to-day operations be immediately stopped in order to preserve the utility of these vehicles to times of actual calamity solely for rescue and response activities in conformity with DILG Memorandum Circular No. 2014-115 dated December 17, 2014.	LDRRMO			Not Implemented		Perhaps when the LGU has enough vehicles to accommodate all functions, then the rescue vehicles can be spared from usage that does not belong to the rescue operations.
2015 AAR AO No. 1,	The Cash-in-Bank - Local Currency, current account under the General Fund Special Accounts - Market Operations, Waterworks and Cemetery showed abnormal credit	64. We recommended that Management require the Municipal Accountant and Municipal Budget Officer to monitor actual collections of each	Municipal Accountant Municipal Budget Officer	January 2025	December 2025	Not yet implemented	The monitoring of the cash in bank balances under the GF special accounts was overlooked by the responsible persons.	Conduct proper monitoring of the accounts.

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
page 26	balance amounting to ₱12,111784.49, ₱23,887,020.05, and ₱2,914,375.96, respectively in violation of Section 337 of RA 7160, or the Local Government Code of 1991, and the principles of sound internal control in the handling of financial operations.	special account and disburse only according to the availability of funds.						
2014 AAR AO No. 3, page 18	The grant of CY 2014 Productivity Enhancement Incentive of ₱26,800.00 each to the municipal officials and employees exceeded the amount of ₱5,000.00 allowed under Executive Order No. 80 dated July 20,2012 as implemented by Budget Circular No. 2013-3 dated November 21, 2013 resulting to an overpayment of ₱2,398,000.00.	65. We recommended that Management require all employees concerned to refund the overpayment of Productivity Enhancement Incentive for CY 2014 and to henceforth observe strictly the applicable regulations on the grant of any fringe benefits.	Municipal Treasurer Municipal Accountant	2025	2025	Partially Implemented	Due to humanitarian considerations and since some employees no longer have enough capacity to pay through salary deduction, we will gradually deduct the disallowance on instances where there are benefits received. Some have already reimbursed the disallowance through deduction upon separation.	Send letter for refund.
2013 AAR AO No. 2, page 16	The Municipality donated substantial items of property valued at ₱10,202,875.00 consisting of laptops, heavy equipment, motor vehicles, office equipment, a motorized boat, a marina tourism cottage center, and other equipment to various barangays after the May 13, 2013 election but prior to the end of the outgoing mayor's term	66. We recommended that the present administration initiate effort to recover the properties in order that the Municipality can resume efficient and effective day-to-day operations, maintain the efficient delivery of basic services, and maintain its income from its prime tourist attraction, the White Sand Bar.	Municipal Mayor Sangguniang Bayan	Jan. 2024	Dec. 2024	Partially Implemented	Most of the donated properties are no longer serviceable and the municipality were also able to make use of those that are still serviceable with proper coordination from those in custody of the PPEs.	A demand was sent so many years back but management opted not to resort to legal means in order to maintain

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN: PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE: FROM	TARGET IMPLEMENTATION DATE: TO	STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
	contrary to Section 379 and 381 of the Local Government Code of 1991, leaving the incoming elected officials with no equipment in the conduct of the dat-to-day operations thus hampering the smooth and effective operation of the various offices/departments of the Municipality as well as the delivery of basic services.							good relations among the barangays.
2012 AAR AO No. 6, page 24	Unpaid obligations amounting to ₱4,197,999.44 had remained outstanding for over three (3) years were not reverted to Government Equity, contrary to Section 98 of P.D 1445 and DBM-COA Joint Circular No. 99-06 dated November 13, 1999, thus overstating the payable accounts and understanding the government equity account as of December 31, 2012.	It was recommended that the Management: 67. Require the Accountant to revert to Government Equity all accounts payable which had remained outstanding in the books for a period of two (2) years and above pursuant to Section 98 of P.D. 1445 and DBM-COA Join Circular No. 99-06 dated November 13,1999. 68. Require the Municipal Accountant and Municipal Treasurer to review all recorded payables and ascertain those without valid claims, revert the same and adjust the books accordingly.	Municipal Accountant Municipal Treasurer	Jan. 2024	Dec. 2024	Partially Implemented		Need to record the necessary reversion. The reconciliation has been on-going.

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN: PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE: FROM	TARGET IMPLEMENTATION DATE: TO	STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
		69. Instruct the Accountant to make necessary adjustments in the books by excluding those obligations which are not valid or due and demandable for payment at year end in order to afford fair presentation on the accounts payable in the financial statements.						
2011 AAR AO No. 2, page 13	Projects amounting to ₱62,084,466.97 as of December 31, 2011 which have been recorded prior to CY 2010 still remained in the Construction in Progress accounts and were not transferred to the appropriate asset account as required in Section 50 of the NGAS Manual for LGUs, Volume 1, thus the property accounts may not be fairly presented at year end.	70. Instructed the municipal accountant and municipal engineer to verify the Construction in Progress accounts in order to determine the projects which have already been completed so that the former can prepare the journal entry voucher transferring these completed projects to the appropriate asset accounts in accordance with Section 50 of the NGAS Manual Volume I.	Municipal Accountant Municipal Engineer	Jan. 2025	Dec. 2025	Partially Implemented	Prior year accounts need to be reconciled with project status reports from the office of Municipal Engineer since those projects were implemented by administration.	Completed projects from 2022 up to the present have already been booked to the proper asset account.
2007 AAR	The absence of subsidiary records for the land accounts recorded in the books at ₱1,115,970.50 as of December 31, 2007 makes it difficult to determine the proper composition thereof. Moreover, various parcels of land acquired from previous years up to present are not covered by transfer certificates of title in favor of the Municipality of Manjuyod, thus the	71. Instructed the Municipal Treasurer and the Municipal Accountant to maintain their respective property records for each real property and the Municipal Assessor to prioritize the filing of the application for titling of all real properties acquired by the municipal government so that transfer of						

MUNICIPALITY OF MANJUYOD

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 17, 2025

REF.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	AGENCY ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/DELAY/ NON-IMPLEMENTATION	ACTIONS TAKEN/ ACTIONS TO BE TAKEN
			PERSON/ DEPT. RESPONSIBLE	TARGET IMPLEMENTATION DATE				
				FROM	TO			
	Municipality still has no tangible evidence on these properties.	certificates of title in favor of the Municipality can be issued to establish ownership thereto.						
2007 AAR	The cashbook and ledger balances of the cash accounts under the General, Special Education and Trust Funds showed a total difference of ₱510,204.42 as of December 31, 2007 cause the accountable officers and the Municipal Accountant did not reconcile their records as required in Section 181 © of the Government Accounting and Auditing Manual (GAAM), Volume 1, thus affecting the fairness of presentation of the cash account in the financial statements.	72. Required the Municipal Accountant and the Municipal Treasurer to reconcile the cashbooks with the corresponding subsidiary ledgers and prepare the necessary adjusting entries to correct the cash balance as of December 31, 2007.	Municipal Accountant Municipal Treasurer	Jan. 2025	Dec. 2025	On-going		Assign a staff to focus on the reconciliation of accounts to fasttrack compliance.
PY AAR	The LGU did not create an internal Audit Service (IAS) as mandated per Administrative Order No. 70 dated April 14, 2003 of the President of the Philippines, resulting to a less efficient and effective fiscal administration of agency affairs and functions	73. We recommended that LGU Management should evaluate and take into consideration the advantages in creating an Internal Audit Service, so that Management may achieve efficient and effective fiscal administration and performance of its affairs and functions.	Municipal Mayor Sangguniang Bayan			Not Implemented	The position is not mandatory however the municipality is considering hiring one.	

Prepared by:
Julienne Marie Baldado

Date:

Noted by:
Raffy Alipio S. Andaya, J.D.
Municipal Mayor
Date: