ACTION PLAN MONITORING TOOL

Sector LGAS F- Negros Oriental 1
Team Audit Team No. 03
Agency Audited Sta. Catalina, Negros Oriental
Audit Period CY 2024

Prepared by Frebe G. Duaban, Audit Team Leader **Date** ##################

Reviewed by Katherine Z. Velez, Supervising Auditor **Date**

Reference	AAR Year	Audit Observation	Audit Recommendation	AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION							RESULTS OF COA VALIDATION				
				Action Plan/ Remarks	Person/ Department Responsible	Target Implementation Date		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		Remarks
						From	To						From	To	
AO No. 1, page 24	2024	Due to the delayed submission of the Certified List of Taxpayers and Amounts Due and Collectible for the Year by the Municipal Treasurer to the Municipal Accountant, as mandated by Section 20 of the NGAS Manual, Volume I for LGUs, along with the lack of coordination between the two offices regarding the effects of the Real Property Valuation and Assessment Reform Act on the delinquencies of the Certified List, the balances of the RPT and SET receivables are overstated by ₱22,098,576.94 as of December 31, 2024.	The Municipal Accountant, in coordination with the Municipal Treasurer and Municipal Assessor, reconcile the discrepancies and ensure accurate recording of RPT and SET Receivables, taking into account the effects of the implementation of the RPVAR Act.	To reconcile the discrepancies and ensure accurate recording of RPT and SET Receivables.	Municipal Accountant & Municipal Treasurer	June, 2025	June, 2025	Implemented		It is already reconciled.	September 3, 2025				For verification
			The Municipal Accountant make the necessary adjusting entries to accurately reflect the correct amounts of RPT and SET receivables as of December 31, 2024.	To make the necessary adjusting entries to accurately reflect the correct amounts of RPT and SET receivables as of December 31, 2024.	Municipal Accountant	June, 2025	June, 2025	Implemented		Adjusting entries were made.	September 3, 2025				For verification
			The Municipal Treasurer, henceforth, ensure the timely submission of the Certified List of Taxpayers, the corresponding amount due and collectibles during the year, and the list of delinquent taxpayers, so the Municipal Accountant can record this information in the books of the Municipality.	To, henceforth, ensure the timely submission of the Certified List of Taxpayers, the corresponding amount due and collectibles during the year, and the list of delinquent taxpayers.	Municipal Treasurer	June, 2025	June, 2026	Unimplemented	to be implemented at the end of CY 2025	To Henceforth, ensure timely submission of the Certified List of Taxpayers and the corresponding amount due and collectibles during the year.	September 3, 2025	Unimplemented			To be implemented at the end of CY 2025
AO No. 2, page 26	2024	The absence of disclosures in the Notes to Financial Statements on the Road Networks account balance of ₱391,996,864.45 contravenes the faithful representation requirement set forth by the International Public Sector Accounting Standards (IPSAS) and the reporting guidelines under COA Circular No. 2015-008, dated November 23, 2015, thereby, depriving users of the financial statements of access to complete financial information that is crucial for informed decision-making and for the benefit of its constituents.	The Municipal Accountant, henceforth, include the required disclosures for the Road Network account as required under COA Circular No. 2015-008.	To, henceforth, include the required disclosures for the Road Network account *as required under COA Circular No. 2015-008.*	Municipal Accountant	June, 2025	March, 2026	Implemented		The required disclosure for Road Network account as of December 31, 2024 was submitted to COA last August 20, 2025.	September 3, 2025				For verification
AO No. 3, page 27	2024	The Municipal Government's inability to properly execute the one-time PPE cleansing required by COA Circular No. 2020-006, due to delays in submitting the Physical Inventory Plan, overlapping workloads, incomplete processes, and non-compliance with the necessary property numbering system, led to unreconciled discrepancies between the actual count and the figures reported in the year-end financial statements, including movable properties valued at ₱2,666,049.75, thereby making the reported ₱1,128,712,417.76 PPE balance in those statements unreliable.	Management prioritize the completion of the one-time PPE cleansing in full compliance with COA Circular No. 2020-006 by assigning dedicated personnel and temporarily relieving the members of the Inventory Committee from their regular duties to ensure the timely execution of all required procedures and to immediately reconcile the results of the physical count with accounting and property records.	To prioritize the completion of the one-time PPE cleansing in full compliance with COA Circular No. 2020-006.	Inventory Committee	June, 2025	June, 2026	Unimplemented		Disposal committee to dispose unserviceable PPEs starting this September, 2025.	September 3, 2025	Unimplemented			Disposal committee to dispose unserviceable PPEs starting this September, 2025.
			The Municipal Mayor file a request for authority to derecognize non-existing/missing PPEs to the audit team, and support its request with the certified lists required in Section 8.3 of COA Circular No. 2020-006, to take full advantage of the one-time cleansing privilege afforded by the Commission and establish accuracy of its PPE balances reported in the financial statements.	To file a request for authority to derecognize non-existing/missing PPEs to the audit team, and support its request with the certified lists required in Section 8.3 of COA Circular No. 2020-006, to take full advantage of the one-time cleansing privilege afforded by the Commission and establish accuracy of its PPE balances reported in the financial statements.	Municipal Accountant	June, 2025	June, 2025	Implemented		A request for authority to derecognize non-existing/missing PPEs to the audit team, together with the certified lists required in Section 8.3 of COA Circular No. 2020-006 was submitted last June 19, 2025.	September 3, 2025	Implemented	June, 2025	June, 2025	
			The Inventory Committee 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.	To 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 Section 5.6 and 5.7 of the said COA Circular.	Inventory Committee	June, 2025	June, 2025	Implemented		The LGU has adopted the numbering system for property numbers of PPE and updated the property stickers based on the prescribed format under Section 5.6 and 5.7 of COA Circular 2020-006. Except that in the preparation of JEV, the eNGAS will automatically assign its property number. Sample of the sticker attached to our PPE was submitted last August 20, 2025.	September 3, 2025	Implemented	June, 2025	June, 2025	
AO No. 4, page 30	2024	Purchases of inventories totaling ₱7,173,567.76 were recognized as expense instead of inventory upon receipt contrary to 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 supplies and materials from stock and to consolidate them in the SSMI, which shall be submitted to the Municipal Accountant for recording in the appropriate expense accounts for the supplies consumed.	To install internal control mechanisms by using the RIS to request supplies and materials from stock and to consolidate them in the SSMI, which shall be submitted to the Municipal Accountant for recording in the appropriate expense accounts for the supplies consumed.	Acting Municipal Treasurer/ Property Custodian/Supply Officer	June, 2025	August, 2025	Implemented		The LGU is already using RIS to request supplies and materials.					For verification
			Management establish a secure and appropriate storage facility for supplies and materials to facilitate proper inventory management and control.	To establish a secure and appropriate storage facility for supplies and materials to facilitate proper inventory management and control.	Municipal Treasurer/Property Custodian	June, 2025	June, 2026	Unimplemented	Waiting for vacant space.		September 3, 2025	Unimplemented			Waiting for vacant space.

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Sector	**LGAS F- Negros Oriental 1**	**Prepared by**	**Frebe G. Duaban, Audit Team Leader**	**Date** ##################
Team	**Audit Team No. 03**			
Agency Audited	**Sta. Catalina, 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 — Target Implementation Date — Action Plan/ Remarks	Person/ Department Responsible	From	To	Status of Implementation	Reason for Non-Implementation, if applicable	Action Taken/ Action to be Taken	RESULTS OF COA VALIDATION — Date of follow-up	Status of Implementation	Actual Implementation Date — From	To	Remarks
			Municipal 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.	To 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.	Municipal Accountant	June, 2025	June, 2025	Implemented		Effective immediately upon receipt of AOM, all supplies and Materials purchased are recorded as inventory.	September 3, 2025				For verification
AO No. 5, page 32	2024	Prior year expenditures aggregating ₱2,305,292.13 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 Municipal Accountant: Make the necessary adjustments to correct the erroneous recording of prior period expenditures to reflect the actual financial performance of the Municipal Government of Sta. Catalina, in conformity with Section 119 of PD 1445 and IPSAS 1; and	To make the necessary adjustments to correct the erroneous recording of prior period expenditures to reflect the actual financial performance of the Municipal Government of Santa Catalina, in conformity with Section 119 of PD 1445 and IPSAS; and	Municipal Accountant	June, 2025	June, 2025	Implemented		Adjusting Entries were already made after the issuance of AOM.	September 3, 2025				For verification
			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.	To 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.	Municipal Accountant	June, 2025	June, 2025	Implemented		Starting this CY 2025, all expenditures that pertain to the prior period are journalized as adjustments to equity.	September 3, 2025				For verification
AO No. 6, page 34	2024	Expenditures totaling ₱594,689.00 incurred for serving meals and snacks during various gatherings, such as public hearing, capability building, women's month celebration, and planning, were incorrectly recorded as Other Maintenance and Operating Expenses (5-02-99-990), instead of Training Expenses (5-02-02-010) or Extraordinary and Miscellaneous Expenses (5-02-10-030), which is inconsistent with COA Circular No. 2015-009, dated December 1, 2015, and negatively impacts the effectiveness of financial information available for decision-making by Management.	The Municipal Accountant establish internal accounting policies to identify whether a particular expenditure pertains to Other Maintenance and Operating Expenses, Training Expenses, or Extraordinary and Miscellaneous Expenses. We also recommended and the Municipal Accountant agreed to, henceforth, strictly follow the Revised Chart of Accounts, as required in COA Circular No. 2015-009.	To establish internal accounting policies to identify whether a particular expenditure pertains or Other Maintenance and Operating Expenses, Training Expenses, or Extraordinary and Miscellaneous Expenses, and henceforth, strictly follow the Revised Chart of Accounts, as required in COA Circular No. 2015-009.	Municipal Accountant	June, 2025	June, 2025	Implemented		Effective immediately, the LGU strictly follows the Revised Chart of Accounts, as required in COA Circular No. 2015-009.	September 3, 2025				For verification
AO No. 7, page 36	2024	Inventory accounts totaling ₱524,237.55 have remained unchanged since CY 2018 as the SSMI was not submitted by the Municipal Treasurer, which is inconsistent with Sec. 121 of the NGAS Manual for LGUs, Vol. 1, resulting in unadjusted inventory balances and causing a misstatement in both inventory and equity accounts.	The Municipal Treasurer ensure the timely consolidation and submission of the SSMI in compliance with Sec. 121 of the NGAS Manual for LGUs, Vol. 1.	To insure the timely consolidation and submission of the SSMI in compliance with Sec. 121 of the NGAS Manual for LGUs, Vol. I.	Municipal Treasurer	June, 2025	Dec., 2025	Implemented		Effective August, 2025, the Municipal Treasurer timely submit on a weekly basis the consolidated SSMI to the Municipal Accountant.	September 3, 2025	Implemented	June, 2025	Dec., 2025	
			The Municipal Accountant conduct a thorough reconciliation of inventory balances and record the corresponding journal entries to reflect the correct financial position.	To conduct a thorough reconciliation of inventory balances and record the corresponding journal entries to reflect the correct financial position.	Municipal Accountant	June, 2025	June, 2025	Implemented		The Municipal Accountant has conducted a thorough reconciliation of inventory balances and record the corresponding journal entries to reflect the correct financial positions.	September 3, 2025				For verification
AO No. 8, page 37	2024	Purchases of semi-expendable properties totaling at least ₱124,614.00 were recorded under the Other Supplies and Materials Expenses account instead of the appropriate semi-expendable inventory account, contrary to COA Circular 2024-006, thus, eliminating the required accounting of the receipt and utilization established through the use of Inventory Custodian Slips and Report on Semi-Expendable Property Issued, and other reports and registries, which could result in the misstatements of semi-expendable inventories and corresponding expense accounts at the end of the year.	Management install internal control mechanisms by using the ICS to request supplies and materials from stock and to consolidate the same in the RSPI, which shall be submitted to the Municipal Accountant for recording in the appropriate expense accounts for the supplies consumed.	To install internal control mechanisms by using the ICS to request supplies and materials from stock and to consolidate the same in the RSPI, which shall be submitted to the Municipal Accountant for recording in the appropriate expense accounts for the supplies consumed.	Municipal Treasurer	June, 2025	June, 2025	Implemented		The LGU is already using ICS to request supplies and materials.	September 3, 2025	Implemented	June, 2025	June, 2025	
			The Accountable Officer, Office of the Municipal Treasurer, and Office of the Municipal Accountant prepare the required forms, reports, and registries as prescribed in COA Circular No. 2024-006.	To prepare the required forms, reports and registries as prescribed in COA Circular No. 2024-006.	Municipal Treasurer & Municipal Accountant	June, 2025	June, 2025	Implemented		The Required forms, reports and registries were prepared as prescribed in COA Circular No. 2024-006.	September 3, 2025	Implemented	June, 2025	June, 2025	
			The Municipal Accountant, henceforth, adhere to the guidelines prescribed in COA Circular No. 2024-006 and make the appropriate entries for semi-expendable items.	To, henceforth, adhere to the guidelines prescribed in COA Circular No. 2024-006 and make the appropriate entries for semi-expendable items.	Municipal Accountant	June, 2025	June, 2025	Implemented		Guidelines prescribed in COA Circular o. 2024-006 is adhered to and appropriate entries for semi-expendable items were made.	September 3, 2025	Implemented	June, 2025	June, 2025	

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Prepared by Frebe G. Duaban, Audit Team Leader **Date** ##################

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AO No. 9, page 39 AAR 2023, AO no. 14, page 42 and AAR 2022, AO no. 3, page 28	2024, 2023, 2022	Only 20 out of the 62 projects programmed under the 20 percent Development Fund (DF) were implemented because of the unavailability of heavy equipment, non-prioritization of development projects, among others, thus not achieving optimum efficiency in providing basic facilities and services to the constituents, as mandated under Section 17 of the Republic Act No. 7160.	The Municipal Engineer evaluate the feasibility and closely monitor the implementation of the various PPAs according to the approved development plan as required under Section 476 (4) of R.A. No. 7160.	To evaluate the feasibility and closely monitor the implementation of the various PAPs according to the approved development plan as required under Section 476 (4) of R.A. 7160, and to consider all possible limitations, including the availability of equipment, during the planning stage.	Municipal Mayor & Municipal Engineer	June, 2025	June, 2026	Unimplemented	Lack of equipment & personnel	Due to lack of equipment for construction projects, the LGU implemented its 20% DF through public bidding.	September 3, 2025	Unimplemented			Due to lack of equipment for construction projects, the LGU implemented its 20% DF through public bidding.
			Management consider all possible limitations, including the availability of equipment, during the planning stage.	To consider all possible limitations, including manpower and equipment availability, during the planning stage.	Municipal Mayor	June, 2025	December, 2026	Unimplemented	Lack of personnel and equipments	The LGU implemented its 20% DF through Public Bidding starting this CY 2025.	September 3, 2025	Unimplemented			Lack of personnel and equipments
AO No. 10, page 41	2024	Management does not maintain a separate bank account for its 20 percent Development Fund (DF) special account as required under Sections 310 and 313 of Republic Act (RA) No. 7160, making it difficult to determine, in a timely manner, the availability of actual cash backup of the unutilized balance of ₱261,520,856.29 as of December 31, 2024, which consists of current and continuing appropriations for the implementation of development projects.	The Municipal Accountant and the Municipal Budget Officer reconcile their reports and determine the actual funds available for ongoing and/or unimplemented projects under the 20 percent DF.	Municpal Accountant and Budget Officer to reconcile reports and determine the actual funds available for ongoing and/or unimplemented projects under the 20 percent Development Fund (DF).	Municipal Accountant & Municipal Budget Officer	June, 2025	August, 2025	Implemented		Actual funds available for the 20% DF is already reconciled. Reconciliation statement was submitted to COA last August 20, 2025.	September 3, 2025				For verification
			Management, upon the authorization of the Sanggunian, open a separate bank account in the General Fund for the 20 percent DF, to which the Municipal Accountant and Municipal Treasurer transfer the determined or reconciled balance of the said account.	The Management, upon the authorization of the Sanggunian, open a separate bank account in the General Fund for the 20 percent DF, to which the Municipal Accountant and Municipal Treasurer transfer the determined or reconciled balance of the said account.	Sangguniang Bayan & Municipal Treasurer	June, 2025	Dec., 2025	Unimplemented		A letter request for the authorization to open a separate bank account in the General Fund for the 20% DF were already submitted to Sanggunian Bayan. As of this date, we are waiting for the copy of the approved SB resolution.	September 3, 2025	Unimplemented			A letter request for the authorization to open a separate bank account in the General Fund for the 20% DF were already submitted to Sanggunian Bayan. As of this date, we are waiting for the copy of the approved SB resolution.
AO No. 11, page 43	2024	Defects in the procurement process for the rehabilitation of Barangay roads and the purchase of construction materials and office supplies totaling ₱17,975,445.24, particularly in the observance of proper timelines and compliance with the procurement procedures outlined under the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 compromised the integrity of these transactions, creating potential inefficiencies and additional costs to the government.	The BAC evaluate and address bottlenecks causing delays in the procurement process, including the posting of NOAs and NTPs, to enhance transparency in government procurement, in accordance with the provisions of RA No. 9184, as amended by RA No. 12009.	To evaluate and address bottlenecks causing delays in the procurement process, including the posting of NOAs and NTPs, to enhance transparency in government procurement, in accordance with the provisions of RA No. 9184, as amended by RA No. 12009.	BAC	June, 2025	June, 2025	Implemented		A detailed explanation were already submitted to COA last April 30, 2025. The BAC undertakes to comply with the provisions of RA No. 9184, as amended by RA No. 12009.	September 3, 2025				For verification
AO No. 12, page 44	2024	The RPT and SET collection efficiency rate averaged only 8.78% of the total estimated target set by the Municipal Government, primarily 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 estimated at ₱106,208,196.25 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 Municipality of potential revenues that could have been used to finance its various programs, projects, and activities.	The Municipal 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.	23.To develop an effective tax collection campaign to enhance the collection of RPT/SET Receivables and enforce remedies in the collection of real property taxes 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; Implement digitalization of tax map and tax mapping of real properties starting February, 2025 to cleanse the real property tax declaration data to enhance revenue collection.	Municipal Treasurer	December, 2025	December, 2026	Unimplemented	Under the DENR Land Classification Profile, the total land area of the Municipality of Santa Catalina is composed of 20% alienable and Disposable and 71% Forest Land. The real property tax is a provincial imposition, thus the implementation of the civil remedies is within their scope.	The LGU continuously support to the province by sending out notices/tax bills to delinquent taxpayers; Posted information of granting amnesty to those delinquent taxpayers with the corresponding list in conspicuous places of each barangays.	September 3, 2025	Unimplemented			The LGU continuously support to the province by sending out notices/tax bills to delinquent taxpayers; Posted information of granting amnesty to those delinquent taxpayers with the corresponding list in conspicuous places of each barangays.
AO No. 13, page 46	2024	Procurement contracts entered into by the Municipal Government, and disbursements related thereto, amounting to at least ₱17,975,445.24, 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 Municipal 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.	To, henceforth, secure the Certificate of Availability of Funds (CAF) from the Municipal 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.	Municipal Accountant	June, 2025	June, 2025	Implemented		Effectively immediately upon receipt of AOM, all disbursements or obligations are supported by a Certificate of Availability of Funds (CAF) issued by the Municipal Accountant.	September 3, 2025				For verification
AO No. 14, page 47	2024	The Municipal Government, through its Resolution on the Integrated and Ecological Solid Waste Management of Sta. Catalina, grants a monetary incentive of 25 percent of penalties paid or collected to enforcers for implementing the Anti-Littering Ordinance, which deviates from the Incentive Program provided in Republic Act (RA) Nos. 9003 and 11898, thus prohibiting the attainment of the Act's goal of promoting innovative environmental projects and processes and potentially leading to the improper disposition of public funds.	Management desist from granting incentives to enforcers and evaluate the legality and validity of Sec. 26 of Res. No. 2008-057, regarding the grant of 25 percent incentives to enforcers, regardless of employment status, vis-à-vis Sec. 12 of RA 6758 and Sec. 45 of RA 9003, as amended.	To Desist from granting incentives to enforcers and evaluate the legality and validity of Sec. 26 of Res. No. 2008-057.	Municipal Mayor & MENRO	June, 2025	Dec., 2026	Unimplemented		In CY 2024, there is No payment made to enforcers as incentive.	September 3, 2025				For verification
			The SWM Board: Review and revise the current incentive allocation to ensure alignment with the provisions of RA 9003;	Observe RA 9003	SWM Board	June, 2025		Unimplemented			September 3, 2025	Unimplemented			

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

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				Action Plan/ Remarks	Person/ Department Responsible	From	To						From	To	
			Establish clear guidelines and/ or criteria for providing incentives and awarding of rewards and recognitions; and	To establish clear guidelines and/ or criteria for providing incentives and awarding of rewards and recognitions; and	SWM Board	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Prioritize rewarding LGUs, enterprises, and private entities for implementing outstanding and innovative projects aimed at developing effective SWM systems.	To prioritize rewarding LGUs, enterprises, and private entities.	Municipal Mayor & SWM Board	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
AO No. 15, page 50	2024	The Municipality's Integrated and Ecological Solid Waste Management Ordinance includes stipulations concerning fines and penalties for violations that conflict with those established in Republic Act (RA) Nos. 9003 and 11898, which not only lead to lost revenue opportunities but also hinder local enforcement efforts for environmental protection and sustainability.	The Municipality's Solid Waste Management Board: Conduct a comprehensive review of its existing solid waste management ordinance to ensure alignment with the provisions of RA 9003 and 11898; and	To conduct a comprehensive review of its existing solid waste management ordinance to ensure alignment with the provisions of RA 9003 and 11898; and	SWM Board	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Enhance enforcement strategies, to ensure that penalties are consistently applied, discouraging violations and improving overall waste management practices.	To enhance stategies, to ensure that penalties are consistently applied.	SWM Board	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			The MENRO conduct public consultations and develop awareness campaigns to inform residents and businesses about the changes in fines, penalties, and their responsibilities under the updated ordinance.	To conduct public consultations and develop awareness campaigns.	MENRO	June, 2025		Unimplemented		Public consultations and IEC's were conducted regularly by MENRO Office.	September 3, 2025	Unimplemented			
AO No. 16, page 54	2024	Management did not prepare the Report on Local Road Network (RLRN) and the Report on the Physical Count of the Road Network System (RPCRNS), as mandated under COA Circular No. 2015-008, dated November 23, 2015, thereby, the reported balance of the Road Networks account in the financial statements amounting to ₱391,996,864.45, with a carrying amount of ₱312,529,650.39, could not be verified. Likewise, the absence of such reports could potentially affect Management decisions, possibly leading to delays in formulating policies for infrastructure development and maintenance.	The Inventory Committee prepare the RPCRNS and reconcile it with the records available in the Office of the Accountant. We also recommend that the GSO submit the Report on LRN as required under COA Circular No. 2015-008.	To prepare the RPCRNS and reconcile it with the records available in the Office of the Municipal Accountant. We also recommended that the GSO/Property Custodian submit the Report on LRN as required under COA Circular No. 2015-008.	Inventory Committee	June, 2025	July, 2025	Implemented		The Report on Local Road Network (RLRN) and Report of Physical Count of the Road Network System (RPCRNS) as of December 31 2024 are hereto attached.	September 3, 2025				For verification
AAR 2023, AO no. 1, page 23, AAR 2022, AO no. 1, page 24, and AAR 2021 and 2018, AO no. 1, page 23	2023, 2022, and 2021	Due to the different schedules of the Inventory Committee members and their respective workloads, the Municipal Government of Sta. Catalina was unable to complete the necessary one-time-cleansing procedures under COA Circular No. 2020-006, thus, the reported balance of the PPE account at year-end, totaling ₱1,028,847,988.33, which includes movable properties amounting to ₱64,013,099.13 million, still could not be ascertained.	The Municipal Accountant and the Inventory Committee shall establish the correct balances of PPE items that should be reported in the financial statements.	To establish correct balances of PPE items that should be reported in the financial statements.	Inventory Committee	June, 2025	June, 2026	Unimplemented		Disposal committee to dispose unserviceable PPEs starting this September, 2025.	September 3, 2025	Unimplemented			Disposal committee to dispose unserviceable PPEs starting this September, 2025.
			The Municipal Mayor shall file a request for authority to derecognize non-existing/missing PPEs to the audit team, and support its request with the certified lists required in Section 8.3 of COA Circular No. 2020-006, to take full advantage of the one-time cleansing privilege afforded by the Commission and establish accuracy of its PPE balances reported in the financial statements.	To file a request for authority to derecognize non-existing/missing PPEs to the audit team, and support its request with the certified lists.	Municipal Mayor & Municipal Accountant	June, 2025	June, 2025	Implemented		Request for authority to derecognize non-existing/missing PPEs with certified lists was submitted to the audit team last June 19, 2025.	September 3, 2025	Implemented	June, 2025	June, 2025	
AO no. 13, page 40	2023	Management has yet to establish an Internal Audit Service (IAS) office due to the unavailability of qualified personnel to fill in the required positions, which is against Administrative Order No. 70, s. 2003, thus, hindering the optimal achievement of efficient and effective fiscal administration and performance of governmental functions.	The Municipal Mayor, in coordination with the Sanggunian: Include in its annual budget the appropriation for the establishment of IAS; and	To Include in the annual budget the appropriation for the establishment of IAS;	Municipal Mayor & SB	June, 2025	June, 2026	Unimplemented		A letter request from the Municipal Mayor to the Sangguniang Bayan for the Creation of the Internal Audit Unit (Creation of Office and Positions) was received by SB Office last May 29, 2024 and is now in the committee for deliberation.	September 3, 2025	Unimplemented			A letter request from the Municipal Mayor to the Sangguniang Bayan for the Creation of the Internal Audit Unit (Creation of Office and Positions) was received by SB Office last May 29, 2024 and is now in the committee for deliberation.
			Create an IAS in the Municipality in accordance with Administrative Order No. 70 and RA No. 3456, as amended.	To create an IAS in the Municipality;	Municipal Mayor & SB	June, 2025	June, 2026	Unimplemented			September 3, 2025	Unimplemented			
			The IAS use the 2020 Revised PGIAM in the exercise of their internal audit functions.	IAS to use the 2020 Revised PGIAM in the exercise of their internal audit functions.	Municipal Mayor & SB	June, 2025	June, 2026	Unimplemented			September 3, 2025	Unimplemented			
AO no. 15, page 43	2023	The Municipality did not undertake the general revision of real property assessments every three years because the Province did not enact an ordinance updating the 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 Municipality 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 Municipal Assessor: Coordinate with the Provincial Assessor in the preparation of the updated SMV of the Municipality pursuant to Section 212 of R.A. No. 7160; and	To coordinate with the Provincial Assessor in the preparation of the updated SMV of the Municipality pursuant to Section 212 of R.A. No. 7160; and	Municipal Assessor	June, 2025	December, 2026	Implemented		It is already coordinated with the Provincial Assessor	September 3, 2025	Implemented	June, 2025		
			Initiate the immediate conduct of a general revision of real property assessments after the enactment of the updated SMVs and ensure that this is done every three years as required under Section 219 of RA No. 7160 and DILG-DOF JMC No. 2010-001.	To initiate the immediate conduct of a general revision of real property assessments after the enactment of the updated SMVs and ensure that this is done every three years as required under Section 219 of RA No. 7160 and DILG-DOF JMC No. 2010-001.	Municipal Assessor	June, 2025	December, 2026	Unimplemented		Tax mapping operation & digitization of the tax map for the CY 2025 under the Office of the Municipal Assessor is on going.	September 3, 2025	Unimplemented			Tax mapping operation & digitization of the tax map for the CY 2025 under the Office of the Municipal Assessor is on going.
AO no. 16, page 45	2023	The Municipal Government's collection efficiency of its RPT and SET averages only 11.63% of its target because of not strictly implementing the enforcement of remedies in the collection of delinquent taxes, contrary to pertinent provisions of RA No. 7160 and Manual on Real Property Appraisal and Assessment Operations, thus, depriving the Municipality of potential revenues that could have been used to finance its various programs, projects, and activities.	The Acting Municipal Treasurer boost tax collection in its campaign program to enhance the collection of RPT/SET Receivables and enforce remedies through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of delinquent taxes.	To enhance the collection of RPT/SET Receivables and enforce remedies through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of delinquent taxes.	Municipal Treasurer	June, 2025	December, 2026	Unimplemented		The LGU continuously sent out notices/tax bills to delinquent taxpayers; Posted information of granting amnesty to those delinquent taxpayers with the corresponding list in conspicuous places of each barangays.	September 3, 2025	Unimplemented			The LGU continuously sent out notices/tax bills to delinquent taxpayers; Posted information of granting amnesty to those delinquent taxpayers with the corresponding list in conspicuous places of each barangays.

ACTION PLAN MONITORING TOOL

Sector LGAS F- Negros Oriental 1
Team Audit Team No. 03
Agency Audited Sta. Catalina, Negros Oriental
Audit Period CY 2024

Prepared by Frebe G. Duaban, Audit Team Leader **Date** ##################

Reviewed by Katherine Z. Velez, Supervising Auditor **Date**

Reference	AAR Year	Audit Observation	Audit Recommendation	AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION							RESULTS OF COA VALIDATION				
				Target Implementation Date				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		Remarks
				Action Plan/ Remarks	Person/ Department Responsible	From	To						From	To	
AAR 2023, AO no. 20, page 49 and AAR 2022, AO no. 11, page 42	2023 and 2022	Only 22.79 per cent or ₱3,851,000.00 of the total GAD budget amounting to ₱16,898,203.00 was utilized in CY 2023, contrary to RA No. 9710 and PCW-DILG-DBM-NEDA Joint Memorandum Circular No. 2013-1, thereby not optimally utilizing the GAD funds and jeopardizing the attainment of GAD goals.	The GAD Focal Point System (GFPS): Ensure that budget allocation for GAD is optimally utilized in providing adequate facilities and services, to address gender issues and the GAD mandate of the LGU;	To ensure that budget allocation for GAD is optimally utilized in providing adequate facilities and services, to address gender issues and the GAD mandate of the LGU;	GFPS	June, 2025	Dec., 2026	Implemented		Of the total appropriation of P20,383,314.50 in CY 2024, P16,730,442.86 were utilized equivalent to 82.09% or an increase of 59.3%, as per GAD Accomplishment Report.	September 3, 2025	Implemented	June, 2025	Dec., 2026	Of the total appropriation of P20,383,314.50 in CY 2024, P16,730,442.86 were utilized equivalent to 82.09% or an increase of 59.3%, as per GAD Accomplishment Report.
			Prepare a more realistic and attainable GAD Plan and Budget (GPB) to ensure that GAD projects and activities will be carried out in accordance with the approved plan; and	To prepare a more realistic and attainable GAD Plan and Budget.	GFPS	June, 2025	Dec., 2026	Unimplemented		For CY 2025, GAD Plan and Budget were already prepared. PAPs includes only those items which are realistic and attainable.	September 3, 2025				For verification
			Establish an effective monitoring and evaluation system to monitor the implementation of the annual GPB.	To establish effective M&E System.	Municipal Mayor	June, 2025	Dec., 2026	Unimplemented		Monitoring and Evaluation Committee is already created and soon to establish and effective monitoring and evaluation system to monitor the implementation of the annual GPB.	September 3, 2025	Unimplemented			Monitoring and Evaluation Committee is already created and soon to establish and effective monitoring and evaluation system to monitor the implementation of the annual GPB.
AO no. 8, page 35	2022	The Due to NGAs account, with a total balance of ₱30,361,285.80, includes various fund transfers from national government agencies amounting to ₱17,037,699.62 (or 56%), which have remained outstanding for over two years, contrary to the provisions of COA Circular No. 94-013 dated December 13, 1994, thereby depriving the intended beneficiaries of the benefits that could have been derived therefrom and the source agencies of the opportunity to put the resources to better use in other activities or agencies that may need assistance.	The Municipal Mayor ensure that the Bids and Awards Committee and the Municipal Engineer prioritize the implementation of projects funded by grants from various national government agencies, especially those with ongoing and for implementation status, by the specific purposes as stated in the Memorandum of Agreement.	To ensure that the Bids and Awards Committee and the Municipal Engineer prioritize the implementation of projects funded by grants from various national government agencies, especially those with ongoing and for implementation status, by the specific purposes as stated in the MOA	Municipal Mayor, Municipal Engineer & BAC	June, 2025	Dec., 2026	Unimplemented		Implementation of funds transferred from NGAs for diferent Programs, Activities, and Projects are on on going.	September 3, 2025	Unimplemented			Implementation of funds transferred from NGAs for diferent Programs, Activities, and Projects are on on going.
AO no. 9, page 37	2022	The local revenue code of the Municipality has not been updated for over 11 years from its effectivity, contrary to Sections 186, 187, and 191 of Republic Act (RA) No. 7160, thus contributing to the minimal increase in its local revenues being generated.	The Municipal Mayor and Sanggunian facilitate the review and evaluation of its current tax and revenue sources and assess whether the 2011 Revenue Code of the Municipality of Santa Catalina, Negros Oriental is still up-to-date with the current condition and collection capability of the Municipal Government. Otherwise, the Municipal Mayor and Sanggunian shall update and revise the existing Code, incorporating all other sources of revenue.	To facilitate the review and evaluation of its current tax and revenue sources and assess whether the 2011 Revenue Code of the Municipality of Santa Catalina, Negros Oriental is still up-to-date with the current condition and collection capability of the Municipal Government. Otherwise, the Municipal Mayor and Sanggunian shall update and revise the existing Code, incorporating all other sources of	Municipal Mayor & Sangguniang Bayan	June, 2025	Dec., 2026	Unimplemented		The draft Updated Local Revenue Code of the LGU is with the Sangguniang Bayan Finance Committee for deliberation.	September 3, 2025	Unimplemented			The draft Updated Local Revenue Code of the LGU is with the Sangguniang Bayan Finance Committee for deliberation.
			The appropriate MOAs be executed for the rest of the four tourist attraction sites by the Municipality to the corresponding Barangays concerned, community associations, and/or landowners.	To execute appropriate MOAs for four (4) tourism attraction sites.	Municipal Mayor, Tourism Officer & Sangguniang Bayan	June, 2025	Dec., 2026	Unimplemented		1 of the tourism site of the LGU had MOA already. The preparation of MOAs for 3 tourism sites are on going.	September 3, 2025	Unimplemented			1 of the tourism site of the LGU had MOA already. The preparation of MOAs for 3 tourism sites are on going.
AO no. 14, page 49	2021	The GFPS did not prepare the GAD Agenda of the Municipality, which shall cover the three-year term of its current administration, contrary to Section 4, Item C.2 (1) of the PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) No. 2013-1, as amended, thereby, compromising the effective and efficient planning of gender-responsive programs, projects and activities.	The GFPS prepare and set up the GAD Agenda of the Municipal Government and identify priority gender issues of the LGU for the next three-year term of leadership, pursuant to Section 4, Item C.2 (1) of the PCW-DILG-DBM-NEDA JMC No. 2013-1, as amended.	To prepare and set up the GAD Agenda of the Municipal Government.	GFPS	June, 2025	Dec., 2025	Unimplemented		The draft GAD Agenda of the LGU for CY 2026, 2027 & 2028 were already prepared and is now in the process of finalization.	September 3, 2025	Unimplemented			The draft GAD Agenda of the LGU for CY 2026, 2027 & 2028 were already prepared and is now in the process of finalization.
AO no. 8, page 39	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 Local Government Unit (LGU) of Santa Catalina could continuously function and deliver essential services during an emergency or disaster.	The working group assigned for the PSCP shall: Conduct risk assessments considering new variables after the pandemic;	To conduct risk assessments considering new variables after the calamity.	Municipal Mayor	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Identify critical processes and functions;	To identify critical processess and functions.	Municipal Mayor	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Determine scenarios that may disrupt normal operations;	To determine scenarios that may disrupt normal operations.	Municipal Mayor	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Conduct risk and impact analyses;	To conduct risk and impact annalysis.	Municipal Mayor	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Formulate the PSCP; and	To formulate the PSCP.	Municipal Mayor	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
			Submit the plan to the LDRRMO for review, to the LCE for approval, and to the Sangguniang Bayan for the passage of a resolution to institutionalize the PSCP.	To submit to the LDRRMO for review, to the LCE for approval, and to the Sangguniang Bayan for the passage of a resolution to institutionalize the PSCP.	Municipal Mayor	June, 2025		Unimplemented			September 3, 2025	Unimplemented			
AO no. 13, page 48	2021	While the Municipal Government has its GAD Focal Point System to oversee the monitoring and evaluation of the GAD programs, it did not establish a GAD monitoring and evaluation (M&E) system to focus on tracking outcomes of gender-	The Local Chief Executive: Establish an M&E System through the issuance of an Executive Order or Administrative Order;	To Establish M&E System	Municipal Mayor	June, 2025	Dec., 2026	Unimplemented			September 3, 2025	Unimplemented			

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	**Sta. Catalina, 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				
				Target Implementation Date				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		Remarks
				Action Plan/ Remarks	Person/ Department Responsible	From	To						From	To	
		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.	Oblige the M&E Team, through its GFPS, to conduct an assessment and evaluation of all the gender-responsive or GAD-focused policies, programs, projects, accomplishments, and actual costs for the past three years during his administration;	To oblige the M&E to conduct an assessment and evaluation on all the gender-responsive or GAD-focused policies, programs, projects, accomplishments, and actual costs for the past 3 years.	Municipal Mayor & M&E Team	June, 2025	Dec., 2026	Unimplemented			September 3, 2025	Unimplemented			
			Task them to provide recommendations based on its assessment and evaluation, when necessary; and	To provide recommendations based on its assessment and evaluation.	Municipal Mayor & M&E Team	June, 2025	Dec., 2026	Unimplemented			September 3, 2025	Unimplemented			
			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	To ensure that theM&E Team consolidate the results of the assessment and evaluation.	Municipal Mayor & M&E Team	June, 2025	Dec., 2026	Unimplemented			September 3, 2025	Unimplemented			
AO no. 1, page 23	2017	Nine general ledger accounts totaling ₱6,007,493.77 temporarily lodged in "For I D" accounts during the initial roll out of the Electronic New Government Accounting System (eNGAS) in July 2006 remained unidentified as of December 31, 2017, contrary to Sections 111 and 112 of Presidential Decree (P.D.) No 1445, thus, rendering the balances of these accounts doubtful and unreliable.	The Municipal Accountant coordinate with the Municipal Treasurer in identifying the "For ID" accounts totaling ₱6,007,493.77 and to prepare the necessary adjusting entries to reclassify these to the proper asset accounts.	To identify the for "ID" accounts and prepare the necessary adjusting entries.	Municipal Accountant & Municipal Treasurer			Unimplemented	The documents or the existence of these items cannot be located considering the year (2006) that it was entered in the LGU eNGAS as "For ID " accounts.		September 3, 2025	Unimplemented			The documents or the existence of these items cannot be located considering the year (2006) that it was entered in the LGU eNGAS as "For ID " accounts.
AO no. 8, page 32	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 Bayan to pass an ordinance recognizing the continued operations of the existing LEEs in accordance with the LEE Manual as prescribed in Local Budget Circular No. 111 dated June 10, 2016 to ensure the efficient and effective provision of basic services and facilities to its constituents	To prepare a 5-Year Business Plan.		June, 2025	Dec., 2026	Unimplemented			September 3, 2025	Unimplemented			
AO no. 2, page 24	2016	The Municipality did not insure its properties having a book value of ₱115,508,739.63 with the Property Insurance Fund under the Government Service Insurance System (GSIS), contrary to Section 5 of Republic Act No. 656, thus, depriving the municipal government of a means to recover losses or damages to its properties that may be occasioned by fires, storms, earthquakes or other casualties.	Management insure all its properties, including old buildings, with the Property Insurance Fund under the Government Service Insurance System.	To insure all its properties, including old buildings with GSIS.	Municipal Treasurer	June, 2025	Dec., 2026	Unimplemented	Insurance premium of Old building is too expensive and the requirements cannot be easily obtained.	Only Municipal vehicles are insured.	September 3, 2025	Unimplemented			Only Municipal vehicles are insured.
AO no. 5, page 21	2014	Ten unserviceable properties with a total acquisition cost of ₱10,782,040.91 were not disposed of in accordance with pertinent provisions of COA Circular No. 92-386, and were not reclassified to the Other Assets account as required under Section 4(p) of the New Government Accounting System (NGAS) Manual for LGUs, Volume I.	The Municipal Mayor instruct the Appraisal and Disposal Committee to expedite the appraisal and disposal of the unserviceable properties in accordance with the disposal provisions of COA Circular No. 92-386 so that the municipal government can still realize income therefrom.	To instruct the Appraisal and Disposal Committee to expedite the appraisal and disposal of the unserviceable properties in accordance with the disposal provisions of COA Circular No. 92-386 so that the municipal government can still realize income therefrom.	Municipal Mayor & Disposal Committee	June, 2025	Dec., 2026	Unimplemented		Disposal committee to dispose unserviceable PPEs starting this September, 2025.	September 3, 2025	Unimplemented			
			The Municipal Treasurer hasten the preparation of the final list of unserviceable properties so that the cost thereof can finally be determined, and the book value reclassified to the Other Assets account while awaiting disposal.	To hasten the preparation of the final list of unserviceable properties so that the cost thereof can finally be determined, and the book value reclassified to the Other Assets account while awaiting disposal.	Municipal Treasurer & Municipal Accountant	June, 2025	Dec., 2025	Unimplemented		Final list of all unserviceable properties were already prepared, however the "Other Assets" account is not in our eNGAS yet. Our technician is still asking from COA Central Office for updating our system.	September 3, 2025	Unimplemented			
	2010	The gender gaps and/or differences within the locality could not be fully identified and analyzed because the Municipality did not develop and maintain a Gender and Development (GAD) Database, thus, defeating the purpose of having GAD-responsive Programs/Projects/Activities (PPAs).	Management establish the GAD database storage of necessary information in aid of effective gender-responsive planning, programming and policy formulation in accordance with PCW-DILG-DBM-NEDA JMC No. 2013-1 to ensure that the PPAs are aligned with GAD-related undertakings so that the intended beneficiaries are assured of the services, protection and other assistance that may be provided.	To establish the GAD database storage of necessary information in aid of effective gender-responsive planning, programming and policy formulation in accordance with PCW-DILG-DBM-NEDA JMC No. 2013-1 to ensure that the PPAs are aligned with GAD-related undertakings so that the intended beneficiaries are assured of the services, protection and other assistance that may be provided.	GAD Focal	June, 2025	Dec., 2026	Unimplemented		Establishment of GAD database storage of necessary information is on going.	September 3, 2025	Unimplemented			Establishment of GAD database storage of necessary information is on going.

Agency sign-off:

PEVE OBANIANA-LIGAN	August 31, 2025
Municipal Mayor	Date