MUNICIPALITY OF VALENCIA
Province of Negros Oriental

COMMISSION ON AUDIT RECEIVED BY: 5/29/25 DATE PROV. OF NEG. OR.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Audit Observations and Recommendations
For the Calendar Year 2024
As of December 31, 2024

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			
CY 2024 p.36	1. At least 38 completed projects in CY 2024 under the General Fund and Special Education Fund, totaling ₱58,898,662.36, were erroneously retained under the Construction in Progress (CIP) account instead of being transferred to the appropriate Property, Plant and Equipment (PPE) accounts, due to insufficient monitoring and improper documentation, contrary to Section 50 of the NGAS Manual for LGUs, Volume I and IPSAS No. 17, resulting in an overstatement of the CIP account and an understatement of related PPE and depreciation expense accounts.	We recommended that the Municipal Accountant: 1. Coordinate with the Municipal Engineer in identifying the projects that have been completed but remained recorded under the CIP accounts; 2. Record the transfer of the costs of the completed projects from the CIP accounts to the respective PPE accounts once these are identified; 3. Record the corresponding depreciation expenses for the current and prior years; and 4. Determine the status of implementation of the projects recorded under the CIP-Land Improvements account and prepare the necessary adjusting entries accordingly.	Municipal Accountant			Implemented		1.SPECIAL EDUCATION FUND Projects under the Construction in Progress account with a total amount of ₱16,121,326.27 were already transferred to its appropriate Property, Plant and Equipment account on March, 2025 (Please refer to Annex A to E) 2.GENERAL FUND Projects under CIP-Infrastructure Assets amounting to ₱20,702,227.71 were transferred to its appropriate Property, Plant and Equipment accounts last January, 2025. Likewise projects under CIP-Buildings and Other Structure Accounts amounting to ₱10,112,346.78 were also transferred to its appropriate Property,

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		We further recommend that the Municipal Accountant and the Municipal Engineer establish a regular monitoring process of the Municipality's CIP accounts to ensure the timely transfer of completed projects to the appropriate PPE accounts.						Plant and Equipment accounts last January, 2025. (Please refer to Annex F) Corresponding depreciation expenses will be recorded at the end of the year.
CY 2024 p.38	2. The Accounts Payable balances of ₱25,680,544.86 was not fairly presented due to the inclusion of undocumented unpaid obligations amounting to ₱2,084,423.19, of which ₱1,761,964.63 remained outstanding for more than two years and were neither reverted to the unappropriated surplus, contrary to Section 98 of Presidential Decree No. 1445 and Section 9, Volume I, of the New Government	We recommended that the Municipal Accountant coordinate with the Municipal Budget Officer and the Municipal Treasurer to determine whether the Accounts Payable totaling ₱2,084,423.19, aged from over one year to more than 10 years, were recorded based on obligation requests duly supported by supplier bills/invoices and accomplished Inspection and Acceptance Reports, to insure the validity and accuracy of the liability account presented in the financial statements. We further recommended that, henceforth, the Municipal	Municipal Accountant			Implemented		All Obligation Requests (OBR) attached to its corresponding Disbursement Vouchers together with all other supporting documents such as Delivery Receipt/Charge Invoice; Acceptance and Inspection Report and others were recorded as obligations, but some disbursement vouchers were returned due to lack of supporting documents. At the end of the year, the RAO Keeper checked all the paid Disbursements against the obligations

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	Accounting System (NGAS) Manual, thus, may no longer represent valid claims.	Accountant recognize liabilities only at the time goods and services are accepted or rendered and supplier or creditor bills are received, based on valid claims that are adequately supported by sufficient and appropriate evidence.						incurred. Obligations not paid thru the Disbursement Vouchers/payrolls were considered as unliquidated Obligations and were recorded as payables. For the Account Payable mentioned, we have already checked with the departments concerned but they told us that it is not with them. We also checked it with the BAC, MTO, Budget Office but the DV's are not also with them. So, thru SB resolution No. 216, we reverted the Accounts Payables amounting to ₱1,727,803.01 to the unappropriated surplus. (Please refer to Annex G)

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CY 2024 p.41	3. Inconsistent with Sections 246 and 248 of Republic Act (RA) No. 7160 and Section 20 of the Manual on the New Government Accounting System (NGAS), Volume I, the Real Property Tax (RPT) Receivable and Special Education Tax (SET) Receivable for CY 2024, each amounting to ₱53,232,192.80, were recorded only in November 2024 due to the unavailability of the assessment roll at the beginning of the year, compromising the matching principle thus, collections may not align with recorded receivables.	We recommended that Management coordinate with the iTax System Technician to determine whether the amounts of RPT and SET Receivables established in November 2024, based on the assessment roll received by the Municipal Treasurer on November 12, 2024, would have been the same had the assessment roll been generated and made on or before December 31, 2023. We further recommended that the Municipal Accountant prepare the necessary adjusting entries, if warranted. We furthermore recommended that Management adhere to Sections 246 and 248 of Republic Act (RA) No. 7160 and Section 20 of the Manual on the New Government Accounting System (NGAS), Volume I, to ensure the timely and reliable establishment of RPT and SET Receivables.	Municipal Accountant			Implemented		We did not prepare the adjusting entries for the reason that we have not received from the Assessor's Office and the Municipal Treasurer's Office another assessment roll for CY 2024. According to them, the amount is still the same as what they have submitted to us in November 2024.

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CY 2024 p.43	4. Inconsistent with Section 127 of International Public Sector Accounting Standards (IPSAS) No. 1, the Notes to Financial Statements (FS) for CY 2024 did not correctly present the current appropriation for the Local Disaster Risk Reduction and Management Fund (LDRRMF), resulting in incomplete disclosure of vital information in the financial statements.	We recommended that, henceforth, the Municipal Accountant take into account the budget revisions made during the year to ensure that the current year appropriations for the LDRRMF are accurately disclosed in the Notes to FS as of December 31.	Municipal Accountant			Implemented		Some of the revisions were omitted and in order to correct the said omission, Note 32 of the Notes to Financial Statements has been corrected and details were disclosed.
CY 2024 p.45	5. The Municipality inappropriately invested a total of ₱89,492,517.47 in time deposits without proper compliance with COA Circular No. 92-382, as the funds under the General Fund (GF) did not qualify as idle and documentary support for Land Bank of the Philippines (LBP)	We recommended that Management: 1. Cease the placement of funds in time deposits unless properly supported by a detailed computation showing excess funds beyond the Municipality's normal operating and financial requirements,						Please refer to Annex H

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	placements was lacking, thereby rendering its propriety doubtful.	in accordance with Sections 21 and 22 of COA Circular No. 92-382; and 2. 2 Instruct the Municipal Treasurer to retrieve and submit complete supporting documents for all existing time deposit accounts, particularly those under LBP, to validate the legality and appropriateness of such investments.						
CY 2024 p.48	6. Delinquent Real Property Taxes (RPT) and Special Education Taxes (SET) including penalties accruing thereon which accumulated to ₱18,374,734.90 remained uncollected as of December 31, 2024, depriving the Municipality of substantial amount of income which could have been utilized to	We recommended that the Municipal Treasurer strengthen efforts to collect delinquent real property taxes by conducting intensive tax campaigns in each barangay and issuing updated Notices of Delinquency to all delinquent taxpayers, ensuring that these notices include the information mandated under Section 254(b) of RA No. 7160. We also recommended that Management consider applying the remedies for the collection of	Municipal Treasurer					Please refer to Annex I

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	finance the implementation of various development projects or other major programs/ projects/ activities (PPAs).	real property taxes, in accordance with the pertinent provisions of RA No. 7160.						
CY 2024 p.51	7. Due to Management's oversight in conducting proper detailed engineering works and adequately monitoring and evaluating project implementation, the road concreting project in Barangay Balili, reported as fully completed with a contract cost of ₱1,391,537.64, was constructed in a location different from that specified in the approved Program of Work and the original and as-built plans, resulting in the irregular and unauthorized disbursement of public funds.	We recommended that Management ensure compliance with detailed engineering requirements under the IRR of RA No. 9184 by conducting thorough investigations, including site validation and verification of right-of-way availability, prior to preparing and approving the Program of Work and before initiating the bidding and award process for infrastructure projects. We further recommended that the Municipal Planning and Development Coordinator agreed to strengthen monitoring and evaluation efforts to ensure that all development projects are implemented in accordance with the approved plans, specifications, and designated	Municipal Engineer MPDC					Please see Annex J Please see Annex K

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		locations.						
CY 2024 p. 54	8. The completion of two infrastructure projects, both titled "Installation of Solar Street Lighting for Various Barangay," with contract amounts of ₱2,712,000.00 and ₱2,929,287.00, respectively, was reported at 100% completion in CY 2022. However, upon inspection by a COA Technical Audit Specialist, it was determined that the actual physical accomplishments were only 75.61% and 77.06%, respectively, resulting in a total overpayment of ₱1,333,500.00	We recommended that the Municipal Mayor and the Municipal Engineer inform the contractor of the deficiencies noted and require them to either undertake the necessary corrective works or to refund the amount corresponding to the uncompleted and non-compliant items, totaling ₱1,333,500.00. We further recommended and Management agreed to strengthen its monitoring and validation procedures by ensuring that all work items are physically verified and accounted for prior to certifying project completion and processing of final payment.	Municipal Engineer					Please see Annex L and M

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CY 2024 p.57	9. The Municipality's Local Disaster Risk Reduction and Management Council (LDRRMC) and the LDRRM Officer (LDRRMO) did not include in the CY 2024 LDRRM Fund Investment Plan (LDRRMFIP) the list of projects and activities to be funded from the unexpended LDRRMF from prior years amounting to ₱17,370,413.35, which is inconsistent with COA Circular No. 2012-002 dated September 12, 2012, thereby risking delays in fund utilization during the year due to the absence of prior appropriation and approval.	We recommended and the LDRRMC and LDRRMO agreed to review and update the LDRRMFIP annually to include projects and activities chargeable to prior years' unexpended LDRRMF in accordance with COA Circular No. 2012-002 dated September 12, 2012, to ensure the availability of funds for the timely implementation of LDRRM programs, projects, and activities.	LDRRMO					Please see Annex N

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CY 2024 p. 59	10. Out of the total available Local Disaster Risk Reduction and Management Funds (LDRRMF) for the 70% Mitigation Fund, Continuing Appropriations, and unexpended LDRRMF from previous years totaling ₱51,085,135.04 for CY 2024, only ₱19,653,991.38 or 38.47% was utilized for the implementation of LDRRMF programs/projects/activities (PPAs). Thus, the use of the fund was not maximized to strengthen the capacity of the Municipality to reduce and manage the adverse effects in times of disasters or calamities.	We recommended that Management maximize the utilization of the LDRRMF by promptly implementing the planned programs, projects, and activities aimed at eliminating flood risks, reducing the adverse impacts of hazards and calamities, and enhancing the capacity of the LGU, communities, and individuals to effectively anticipate and manage all types of emergencies, thereby ensuring an orderly transition from response to sustained recovery.	LDRRMO					Please see Annex N

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CY 2024 p.61	11. Because programs, projects, and activities in the CY 2024 GAD Plan and Budget were either not implemented or only partially implemented by year-end, the amount appropriated was not fully utilized, leaving an unexpended balance of ₱8,666,817.03' representing 60.80 percent of the total annual GAD appropriations of ₱14,255,045.35, defeating the intent of the program to advance women's empowerment and gender equality.	We recommended and the GAD Focal Point agreed to ensure the effective implementation of GAD programs, projects, and activities as planned, in order to achieve the GAD objectives. We further recommended and Management agreed to maximize the utilization of GAD funds to ensure that the intended outcomes are fully realized and that beneficiaries receive the appropriate support and services.	GAD	January 2024	December 2024	On-going	**Non-utilization of funds:** A significant portion of the GAD appropriation for 2024 (P 8,666,817.03 out of P14,255, 045.35) was not utilized, leading to only a 60.80% utilization rate. This non-utilization rate defeats the purpose of the GAD program.	**Strengthened GAD Planning and Monitoring:** A thorough review of the GAD planning process will be conducted to ensure more realistic and achievable targets. This will also include rigorous monitoring and evaluation to identify and address bottlenecks. **Maximizing Fund Utilization:** The municipality will prioritize the full utilization of allocated GAD funds to ensure planned activities are carried out and that intended beneficiaries receive the appropriate support and services effectively. Please see Annex O

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CY 2024 p.62	12. The GAD Plan and Budget (GPB) and GAD Accomplishment Report (AR) were not submitted to the PPDO, DILG Provincial Office, and the concerned Audit Team within the prescribed period, for the alignment of the Municipality's GAD PPAs to the priorities of the Province and for review and endorsement, respectively, contrary to Section 4.0 of the PCW, DILG, DBM and NEDA JMC No. 2016-01 dated January 12, 2016 and COA Circular No. 2014-001 dated March 18, 2014, thus, gender responsiveness of the programs and activities was not assured.	We recommended and Management agreed to submit the GPB and AR to the PPDO and DILG Provincial Office within the prescribed period in accordance with Section 4.0 of PCW-DBM-DILG-NEDA JMC No. 2016-01 dated February 12, 2016. We also recommended and Management agreed to strictly adhere to Item V of COA Circular No. 2014-001 dated March 18, 2014, for the timely submission of the said reports to the COA Audit Team. We further recommended and Management agreed to ensure that the GAD AR is accompanied by the required reports listed under Section C.8 (5) of the PCW-DILG-DBM-NEDA JMC No. 2013-01.	GAD	January 2024	December 2024	On-going	**Non-submission of reports:** The CY 2024 Gender and Development (GAD) Plan and Budget (GPB) and the GAD Accomplishment Report (AR) were not submitted to the appropriate offices (PPDO and DILG Provincial Office) within the prescribed period. **Lack of adherence to guidelines:** The municipality acknowledges an "oversight that led to the delayed submission of these reports," which is contrary to established guidelines and regulations.	**Immediate Submission:** We already submitted the CY 2024 GAD Accomplishment Report together with GPB CY 2026. The LGU have also committed to providing copies of the GPB for CY 2024 and 2025 upon future requests. **Strict Adherence to Timelines:** The municipality will strictly follow the deadlines set by relevant memorandums and circulars. A dedicated calendar and checklist will be implemented to ensure all future deadlines are met. **Process Review and Improvement:** The LGU will conduct comprehensive review of internal processes for GAD planning,

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								reporting, and submission to streamline data collection, enhance coordination, and improve accountability. Capacity Building and Orientation: The GAD Focal Point System (GFPS) and other relevant personnel will undergo re-orientation and capacity building sessions to ensure a thorough understanding of reporting requirements and the necessary supporting documents for the GAD AR. Please see Annex P
CY 2024 p.65	13. The Local School Board (LSB) was not able to furnish copies of the CY 2024 SEF Annual Budget to the Municipal Accountant, Municipal Budget Officer, and Municipal Treasurer within the	We recommended and Management agreed for the LSB to ensure proper documentation and timely dissemination of the approved SEF Budget to the Municipal Budget Officer, Municipal Accountant, and Municipal Treasurer, in accordance with the	Municipal Accountant			Implemented		Starting first quarter of CY 2025, we have posted the Quarterly SEF Utilization reports in three (3) conspicuous places and submitted a copy to the Sangguniang Bayan, DepEd, DBM and the DILG Regional

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	indicative timeline and has not fully complied with the required posting of the Quarterly SEF Utilization Reports and its submission to DepEd and other relevant authorities as stipulated in Item 6.1 of the DepEd-DBM-DILG JC No.1, s.2017 dated January 19, 2017, thus hindering effective monitoring, transparency, and accountability in the allocation and utilization of the SEF.	requirements of Item 6.1 of DepEd, DBM, and DILG Joint Circular No. 1, s. 2017. We further recommended and the Municipal Accountant agreed, in coordination with the LSB, to ensure the prompt and regular posting of the quarterly and annual SEF Utilization Reports in at least three conspicuous places. Additionally, we recommended and Management agreed that these reports be furnished to the Sangguniang Bayan, and submitted to the DBM and the DILG Regional Offices as mandated by the same Circular. Lastly, we recommended and Management agreed for the LSB to implement a monitoring system to track the timely submission of the required reports to avoid future delays.						Offices as mandated under DepEd, DBM, and DILG Joint Circular No. 1, s.2017.

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Prepared by:

MR. ROLANDO B. OBANIANA
Municipal Treasurer

MRS. ROSELYN A. UBAG
Municipal Accountant

Noted by:

HON. EDGAR Z. TEVES, JR.
Local Chief Executive

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