MUNICIPALITY OF MABINAY

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
As of August 19, 2025

COMMISSION ON AUDIT PROVINCE OF NEGROS ORIENTAL
DATE: 10/14/25
RECEIVED
BY:
TEAM 4

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 30	The entire Loans Payable – Domestic account amounting to ₱385,608,730.24 was incorrectly classified as a non-current liability despite including amortizations due for 2026, which does not align with Section 80 of IPSAS 1 – Presentation of Financial Statements, thereby understating current liabilities by ₱40,132,228.49, overstating the non-current liabilities by the same amount and affecting the fair presentation and reliability of the financial statements as of year-end.	1. 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	June 2025	August 2025	Implemented		Reclassification of Loan Payable is implemented.
2024 AAR, AO No. 2, page 32	The correctness of Loans Payable balance per books in the amount of ₱385,608,730.24 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 P.D. 1445 resulting in an understatement of the Loans Payable account of ₱1,879,315.04 affecting the fair presentation of the account in the Financial Statement as of year-end.	2. We recommended that Management direct the Municipal Accountant to reconcile the records per books with the results of the bank confirmation and to prepare the necessary adjusting entries in the books of accounts to present the correct balance of the loans payable account in the financial statements.	Municipal Accountant	June 2025	August 2025	Implemented		Reconciliation is done and necessary entries already prepared.

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2024 AAR, AO No. 3, page 34	The balances of Cash – Local Treasury account per ledger and per cashbook showed a variance of ₱5,180,087.16 due to the non-conduct of at least a quarterly reconciliation of records, thereby preventing the prompt determination of accountability, which could also hinder the discovery of shortages or errors, if any, while adversely affecting the reliability of the balance presented in the financial statements in consonance with Paragraph 27 of IPSAS I.	3. 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.	Municipal Accountant and Municipal Treasurer	June 2025	August 2025	Implemented		Reconciliation is being made by the Municipal Accountant and Municipal Treasurer. Necessary entries already been prepared.
		4. We further recommended and Management agreed that going forward, at least quarterly reconciliations be strictly implemented to detect and correct any discrepancies in a timely manner, thereby ensuring the accuracy and reliability of financial reporting.	Municipal Accountant, Municipal Treasurer and Municipal Mayor			Implemented		
2024 AAR, AO No. 4, page 36	Cash advances totaling ₱4,209,529.72 remained unliquidated as of December 31, 2024, which is not consistent with Section 89 of PD 1445 and 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.	5. We reiterated our recommendation and Management agreed that the Municipal Accountant pursue the immediate liquidation of all outstanding cash advances by issuing final demand letters to the accountable officers concerned. In cases where liquidation is still not effected within the prescribed period despite due notice, the appropriate sanctions should be enforced, including the	Municipal Accountant and Municipal Mayor	June 2025		Unimplemented		Salay Deduction is ongoing.

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		withholding of salaries in accordance with existing rules and regulations.						
		6. Furthermore, we recommended and Management agreed that the Municipal Accountant conduct regular monitoring and timely reporting of unliquidated cash advances to the Local Chief Executive, to ensure proper oversight and to facilitate appropriate administrative actions as necessary.	Municipal Accountant & Municipal Mayor			Implemented		Unliquidated Cash Advances Report was submitted to the Local Chief Executive. Notices send to per offices.
2024 AAR, AO No. 5, page 38	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 ₱90,418,239.18 due to the non-reconciliation of their records thus, the RPT/SET Receivable and Deferred Income accounts, as presented in the financial statements, are deemed unreliable.	7. We recommended that the Municipal Mayor instruct the Municipal Accountant and Municipal Treasurer to reconcile the difference amounting to ₱90,418,239.18 between the Real Property Tax (RPT) and Special Education Tax (SET) Receivables account balances.	Municipal Mayor, Municipal Accountant, Municipal Treasurer			Unimplemented	Time constraints in reconciling prior years balances	
		8. To prevent the further accumulation of unreconciled differences, we further recommended that they, in coordination with the Municipal	Municipal Mayor, Municipal Accountant, Municipal Treasurer			Unimplemented		

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		Assessor, conduct regular and timely reconciliations of the total collectibles from the Basic and Special Education Taxes against the recorded RPT and SET Receivables account balances.	and Municipal Assessor					
		9. Additionally, to promote transparency and ensure full disclosure, we recommended that any remaining unreconciled differences be properly reported in the Notes to the Financial Statements.	Municipal Accountant	June 2025	December 2025	Unimplemented		
2023 AAR, AO No. 3, page 34	Fifty checks totalling ₱213,969.62 which have remained outstanding for over six months to more than seven years from the date of issue have not been cancelled, contrary to Section 59 of the NGAS Manual for LGUs, Vol. I, and Section 97 of P.D. No. 1445, thus adversely affecting the accuracy of the Cash in Bank account balances.	10. We recommended that the Municipal Treasurer cancel the stale checks and send written notices of the cancellation to the respective payees and conform with the provisions set forth in Section 59 of the NGAS Manual for LGUs.	Municipal Treasurer			Unimplemented		
		11. 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	Municipal Treasurer			Implemented		Monitoring of issued check and unclaimed check. Reports of Issued Check is prepared and refurnish copy to the Municipal Accountant

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		adjustments in the books of account.						
2023 AAR, AO No. 5, page 37	The Municipality is only able to collect 50% of the target Real Property Tax (RPT)/Special Education Tax (SET) due to ineffective tax campaigns and enforcement of tax collection remedies, resulting in delinquent taxes totaling ₱97,234,143.16 as of December 31, 2023, contrary to pertinent provisions of Republic Act (R.A.) No. 7160, thus depriving the Municipality of gaining potential revenue, which could have been used to finance its various programs, projects, and activities.	We recommended that the Municipal Treasurer Xxx 12. enforce remedies in the collection of real property subject through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax.	Municipal Treasurer			Unimplemented	Issuance of Warrant should be done by the Provincial Treasurer.	
2022 AAR, AO No. 1, page 30	The one-time cleansing of the Property, Plant, and Equipment (PPE) account amounting to ₱258,133,067.73 as of December 31, 2022, was not yet implemented by the Municipality due to their failure to conduct the physical count and to reconcile the count with the books, contrary to pertinent provisions of COA Circular No. 2020-006 dated January 31, 2020, thereby the	We recommended that: Xxx 13. The Municipal Accountant and the General Services Officer be required to maintain and subsequently update the Ledger Cards and Stock and PCs in order that the reconciliation of the	Municipal Accountant and General Services Officer			Unimplemented	Updating the Ledger Cards and Stock and PCs is facilitated.	

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	existence of movable properties amounting to ₱112,496,262.11 and the accuracy of the PPE balances could not be ascertained, affecting the fair presentation of these accounts in the financial statements.	physical count against book balances can be facilitated; and						
		14. The Municipal Accountant and the General Services Officer reconcile the accounting and property records and make the necessary adjustments so that the accounts can be fairly presented in the financial statements.	Municipal Accountant and General Services Officer			Unimplemented	Ongoing reconciliation of property records.	
2022 AAR, AO No. 2, page 32	The accuracy and reliability of the Road Networks account totaling ₱19,221,651.59 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.	15. We recommended and Management agreed to enjoin the 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.	Municipal Mayor and Concerned Department Heads			Unimplemented		
		16. We further recommended and the Inventory Committee agreed to 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	Inventory Committee			Unimplemented		

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As of August 19, 2025

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		the accounting records, and the necessary adjusting entries prepared before the statement date.						
2022 AAR, AO No. 4, page 39	The Municipality failed to remit GSIS, Pag-IBIG, and PhilHealth contributions, amounting to ₱378,759.06, ₱22,265.41, and ₱275,404.19 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. No. 10606, which may result in the imposition of interests and penalties and may deprive the employees of the benefits due them.	We recommended that Management: 17. particularly the Municipal Accountant, coordinate with GSIS, Pag-IBIG, and PhilHealth to determine the outstanding premium contributions of each employee in their records;	Municipal Accountant and Municipal Mayor			Unimplemented	Ongoing reconciliation of accounts	
		18. ensure that mandatory contributions are remitted in 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 X x x	Municipal Accountant			Implemented		Mandatory contributions are remitted in accordance with the provisions.

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2021 AAR, AO No. 6, page 44	Expenses totaling ₱1,768,545.82 were paid through reimbursement which included payments for regular and recurring expenses and disbursements which were not supported with complete documentation, contrary to COA Circular No. 97-002 and COA Circular No. 2012-001, thereby rendering the validity of the charges doubtful.	19. We recommended that Management instruct the Municipal Treasurer and the disbursement officer to avoid using the cash advance for petty operating expenses to pay for regular and recurring expenses. X x x	Municipal Mayor and Municipal Treasurer	June 2025	August 2025	Implemented		Regular and recurring expenses such as reimbursement of travelling expenses are paid issuance of check and through directly downloaded to the employee's landbank account.
2021 AAR, AO No. 7, page 48	Due to inadequate planning and monitoring, the Municipality only fully implemented 12 out of 212 projects programmed under the current and continuing appropriations of the 20% Development Fund, delaying the achievement of desirable socio-economic development and environmental outcomes, contrary to Section 5 of DILG-DBM Joint Memorandum Circular (JMC) No. 2011-1.	X x x 20. We recommended that the Municipal Engineer provide complete and accurate information on the Quarterly Report on the Status of PPAs to ensure their proper monitoring in accordance with DILG-DBM JMC No. 2011-1.	Municipal Engineer	June 2025	August 2025	Implemented		Complete Quarterly report on the status of PPAs is submitted to COA.
2021 AAR, AO No. 10, page 55	Management failed to prepare and submit the 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 R.A. No. 11465 for	X x x 21. We further recommended and Management agreed that pertinent documents to support the Actions Taken also be submitted to facilitate validation of the responses.	Municipal Mayor			Implemented		Pertinent Documents are submitted.

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	Fiscal Year (FY) 2020, precluding the Auditor from monitoring and validating the actions taken to implement audit recommendations. Hence, there is a 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).							
2020 AAR, AO No. 3, page 34	Copies of perfected contracts with the supporting documents of three infrastructure projects under the 20% Development Fund which were started in CY 2020 with a total project cost of ₱4,000,000.00 were not submitted to the auditor for review, as required under COA Circular No. 2009-001 dated February 12, 2009, thus, determination of the reasonableness of contract prices and initial evaluation that the contractual covenants were not disadvantageous to the Municipality could not be conducted.	X x x 22. Moreover, Management is required to adhere strictly to the provisions of COA Circular No. 2009-001 dated February 12, 2009.	Municipal Mayor			Unimplemented		

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2020 AAR, AO No. 4, page 35	Disbursements totaling ₱11,094,822.60 for projects and purchases charged against the 20% DF were lacking documentary requirements contrary to the Revised Implementing Rules and Regulations of RA 9184 and COA Circular No. 2012-001 dated June 14, 2012, thus, casting doubt as to the legality, validity, and propriety of the transactions.	23. We recommended and Management agreed to direct the Municipal Accountant to furnish the Auditor the lacking documentary requirements and that, henceforth, all transactions be supported with the complete documentary requirements prior to disbursement and that the provisions of the Revised IRR of RA 9184 and COA Circular No. 2012-001 dated June 14, 2012 be strictly adhered to.	Municipal Mayor and Municipal Accountant			Unimplemented		
2020 AAR, AO No. 5, page 35	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 ₱20,451,728.75 contrary to Item No. 5, Section IV of COA Circular No. 2014-002 dated April 15, 2014.	We recommended that the Management 24. render proper accounting of the difference noted from the purchased and distributed food items; X x x 25. require the MDRRMO 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	 Municipal Mayor and Municipal Accountant MDRRMO			 Implemented Unimplemented		 Currently, accounting and monitoring of purchased items are recorded.

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As of August 19, 2025

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		X x x						
2020 AAR, AO No. 7, page 44	The procurement of food items for meals of persons under monitoring (PUMs) amounting to ₱2,705,221.42 were not supported with activity design 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.	26. We recommended that Management submit the activity design related to the procurement activity, copies of the daily monitoring sheets of the PUMs, and copies of DTRs of LGU personnel provided with meals in order to validate the usage thereof. X x x	Municipal Mayor			Unimplemented		
2020 AAR, AO No. 11, page 52	The grant of financial assistance to four barangays of the Municipality as border checkpoints totaling ₱200,000.00 was not properly supported with documentary requirements prescribed under Section 3.1.1 of COA Circular No. 2012-001 dated June 14, 2012, hence, the propriety and validity of the transaction could not be ascertained.	27. We recommended that Management require the recipient barangays to liquidate the funds by submitting the documentary requirements prescribed under Section 3.1.1 of COA Circular No. 2012-001 dated June 14, 2012, and 28. Henceforth, comply with the documentary requirements on fund transfers.	Municipal Mayor			Unimplemented		
2020 AAR, AO No. 12, page 54	The Municipality did not prepare the Annual Procurement Plan (APP) in accordance with the provisions of Republic Act No. 9184 and its Revised Implementing Rules and Regulations as well as the standards prescribed by the Government Procurement Policy Board (GPPB),	We recommended that Management: X x x 29. Require the BAC through the BAC Secretariat to consolidate the PPMPs into a comprehensive, workable, and realistic APP,	BAC			Implemented		Comprehensive APP is prepared for CY 2026

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	thus, relevance and usefulness of APP as a planning and control tool was not attained, resulting in uncoordinated procurements that do not promote efficiency, economy and transparency. The APP was likewise not submitted to the GPPB and posted in accordance with Section 1(1) of Executive Order (EO) No. 662, series of 2007, as amended.	which will serve as basis for procurement, in accordance to the applicable provisions of RA No. 9184 using the prescribed format under GPPB Circular No. 07-2015; and 30. Submit the duly approved copy of the APP to the GPPB in accordance with AO No. 46, series of 2015, Executive Order (EO) No. 662, series of 2007, as amended, and standards prescribed by the GPPB.	BAC			Unimplemented		
2019 AAR, AO No. 4, page 34	Financial assistance given to barangays for the celebration of cultural events and to Mabinay Medicare Community Hospital and the Negros Oriental State University for their medicare and operating expenses totaling ₱675,000.00 were not covered by Memoranda of Agreement and Sangguniang Bayan resolutions nor required to be liquidated but were treated as outright expenses contrary to Section 33 of the Local Government Code and COA Circular No. 2012-001, thereby dispensing with the liquidation and accounting thereof and depriving the Municipality of a means of monitoring whether the	31. We recommended that the grants be henceforth treated as advances to recipient agencies, subject to liquidation and covered by Memoranda of Agreement and other supporting documents. X x x	Municipal Mayor			Implemented		Memorandum of Agreement and other supporting documents were attached in the disbursement voucher.

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	funds had been applied for their intended purpose.							
2018 AAR, AO No. 3, page 32	Expenses for meals and snacks amounting to ₱236,008.00 and fireworks worth ₱146,500.00 incurred in connection with the celebration of the Municipality's Christmas festivity, cultural activities and other events, meetings and conferences were charged to Other Maintenance and Operating Expenses instead of appropriations for Extraordinary/ Miscellaneous expenses and Representation Allowances contrary to Sec. 343 of RA 7160 and Sec. 43 of the General Provisions of the CY 2018 General Appropriations Act, thereby resulting to waste of government funds.	32. We recommended that Management desist from charging to municipal funds expenses for meals and snacks served in connection with cultural and religious festivities/ events and anniversaries and to charge to the Extraordinary and Miscellaneous Expenses and to Representation Allowance the food served during meetings and entertainment of visitors pursuant to Sec. 343 of RA No. 7160 and the pertinent provision of the applicable General Appropriations Act.	Municipal Mayor	2025	2026	Unimplemented		
2014 AAR, AO No. 4, page 21	The grant of CY 2014 Productivity Enhancement Incentive of ₱10,000.00 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	33. 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	Municipal Mayor	2025	2026	Unimplemented	Deduction made during terminal claim of an employees.	Memo will be send to each office.

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	Circular No. 2013-3 dated November 21, 2013 resulting to an overpayment of ₱885,000.00.	on the grant of any fringe benefits.						
AAR 2009	The Municipality of Mabinay granted increases in Representation and Transportation Allowances (RATA) to all its elective officials and department heads in the total amount of ₱134,210.00 for CY 2009 even though it had already exceeded its Personal Services Limitation in violation of Local Budget Circular No. 2019-01 dated March 27, 2009 and Section 325 of R.A. 7160, thus, the said increases are disallowed in audit.	34. Required the officials and employees concerned to refund in full the amount received by them, as they are in violation of the provisions of the aforementioned laws and regulations. X x x	Municipal Accountant	2025	2026	Unimplemented	Officials and Employees are not connected to LGU and already deceased.	
AAR 2007	Several lots of the Municipality with a total market value of ₱58,968,097.00 were not recorded in the books of accounts in violation of Section 72 of the New Government Accounting System (NGAS) Manual for LGUs, Volume II, thus, understating the assets of the Municipality.	35. Required the Municipal Assessor, as well as, the Municipal Treasurer to convene the Provincial Appraisal Committee to immediately act in the determination of the value of the unrecorded lots. 36. Also direct them to process the titling of the lots owned by the Municipality and for the	Municipal Assessor and Municipal Treasurer Municipal Assessor			Unimplemented Unimplemented		No action taken. The Municipal Assessor has not yet send letter request to the Provincial Appraisal Committee regarding the determination of the value of the unrecorded lots.

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	Moreover, these lots have no certificates of title which contravenes section 148 of COA Circular No. 92-386.	Municipal Budget Officer to allocate funds for the titling thereof.						Eight titles had been released under then name of the Municipality of Mabinay and ongoing processing of the titles.
		37. Likewise, instruct the Municipal Accountant to review the land account and record only in the books of accounts those lots that are owned by the Municipality.	Municipal Accountant			Unimplemented		The Municipal Accountant will check/review the land account and ask for the copy of titles land processed by the Mun. Assessor.
		38. Moreover, the value of the lots which will be determined by the Provincial Appraisal Committee shall also be recorded in the books of accounts to avoid understatement of assets.	Municipal Assessor			Unimplemented		The Municipal Assessor will request the Provincial Appraisal Committee to determine the FMV of the land owned by the Municipality of Mabinay

MUNICIPALITY OF MABINAY

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
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Prepared by:	Noted by:
KAREN JEAN ANFONE - LOBOS	**ERNIE T. UY, RD, JD**
Municipal Accountant	Municipal Mayor
Date:	Date: