## ACTION PLAN MONITORING TOOL
## As of September 18, 2025

**Sector: Local Government Sector** | **Prepared by: Jenny G. Mercado** | **Date: September 18, 2025**
**Team: R1-07** | **Reviewed by: Nixon E. De Nieva** | **Date: September 23, 2025**
**Agency Audited: Municipality of Mapandan** | **Approved by: Evangeline R. Picar** | **Date: October 20, 2025**
**Audit Period: January 01, 2024 to Dec. 31, 2024**
**AAR Date: June 25, 2025**

| AGENCY ACTION PLAN and STATUS of IMPLEMENTATION | | | | | | | | RESULTS OF COA VALIDATION | | | |
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| 2024 AAR, page 32 | PPE with a total cost of ₱5,024,813.81 has yet to be reclassified as semi-expendable properties in the financial statements, which is not in compliance with the provisions of COA Circular No. 2022-004 dated May 31, 2022, and COA Circular No. 2024-006 dated March 14, 2024. This has resulted in the overstatement of the net PPE and Government Equity accounts by ₱2,896,504.76.<br><br>We recommended that Management direct the Municipal Accountant to prepare and submit the proposed journal entry to effect the reclassification of the issued semi-expendable PPE into its corresponding expense account/s and/or Government Equity account. | For the Municipal Accountant to create adjusting journal entries that will remove the items with a unit cost of below ₱50,000 to the PPE Account. | Municipal Accountant | Aug. to Dec. 31, 2025 | Not Implemented | The Municipal Accountant is still consolidating & computing the all the below ₱50,000 PPE items. | The Municipal Accountant is still consolidating & computing the all the below ₱50,000 PPE items. | Aug. 20, 2025 | Not Implemented | | The Municipal Accountant is currently in the process of consolidating and computing all Property, Plant, and Equipment (PPE) items valued below ₱50,000. |

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<tr><td></td><td>General Fund Account
<table>
<tr><th>Account</th><th>Debit</th><th>Credit</th></tr>
<tr><td>Prior Period Adjustment</td><td>1,855,849.80</td><td></td></tr>
<tr><td>Accumulated Depreciation-ICT Equipment</td><td>1,219,940.72</td><td></td></tr>
<tr><td>Accumulated Depreciation-Office Equipment</td><td>457,510.93</td><td></td></tr>
<tr><td>Accumulated Depreciation-Communication Equipment</td><td>153,401.25</td><td></td></tr>
<tr><td>Accumulated Depreciation-Disaster & Rescue Equipment</td><td>24,003.33</td><td></td></tr>
<tr><td>Accumulated Depreciation-Other Machinery and Equipment</td><td>28,274.53</td><td></td></tr>
<tr><td>Accumulated Depreciation-Furnitures and Fixtures</td><td>51,922.59</td><td></td></tr>
<tr><td>Accumulated Depreciation-Other PPE</td><td>65,448.98</td><td></td></tr>
<tr><td>ICT Equipment</td><td></td><td>1,810,144.02</td></tr>
<tr><td>Office Equipment</td><td></td><td>526,838.00</td></tr>
</table></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
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| | Communication Equipment \| \| 737,000.00<br>Disaster & Rescue Equipment \| \| 158,500.00<br>Other Machinery and Equipment \| \| 223,220.00<br>Furniture and Fixtures \| \| 213,410.11<br>Other PPE \| \| 187,240.00<br>For Tangible items below 50,000.00 acquired and issued prior to CY 2024 and previously classified as PPE: To recognize adjustments due to change in accounting policy on capitalization threshold. | | | | | | | | | | |
| 2024 AAR, page 37 | The validity, existence, completeness, and accuracy of the PPE account as of Dec. 31, 2024 totaling ₱514,006,843.76 could not be ascertained due to: a) unaccounted PPE in the books with a total cost of ₱164,461,276.70; b) unreconciled balance between the depreciation schedule and lapsing schedule; and c) recorded PPE items amounting to ₱8,402,059.10 but not included in the RPCPPE. These aforementioned deficiencies are not in accordance with the provisions of Section 111 (1) of PD No. 1445, Section 13, Chapter 1, Volume II of the MNGAS for LGUs and other related COA Circulars, affecting the reliability | | | | | | | | | | |

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<tr><td></td><td>of the PPE account balances in the financial statements.<br><br>We recommended that Management direct the Municipal Accountant to reconcile the unaccounted beginning balances and maintain and update PPELC for each class of PPE.</td><td>Upon checking by the Municipal Accountant, the financial reports by the accounting office tallies with the physical inventory reports of the treasury office.</td><td>Municipal Accountant</td><td>May 30 to Dec. 31, 2025</td><td>Implemented</td><td>N/A</td><td>The Financial Report of the PPE in the Accounting tallies with the Physical Inventory report by the Treasury Office.</td><td>Aug. 20, 2025</td><td>Not Implemented</td><td></td><td>PPE records are being kept by the Municipal Accountant, yet the PPELC were still not maintained.</td></tr>
<tr><td></td><td>We recommended that Management require the Municipal Accountant to draw a JEV to reconcile the affected accounts. The proposed correcting entries are as follows:<br><br><table>
<tr><th>Accounts</th><th>Debit</th><th>Credit</th></tr>
<tr><td>Accumulated Depreciation - Road Networks</td><td>15,725,232.97</td><td></td></tr>
<tr><td>Accumulated Depreciation - Disaster Response and Rescue Equipment</td><td>21,239.17</td><td></td></tr>
<tr><td>Depreciation - Infrastructure Assets</td><td></td><td>837,348.96</td></tr>
<tr><td>Prior Period Adjustment</td><td></td><td>14,909,123.18</td></tr>
</table></td><td>For the municipal accountant to create adjusting entry for the PPE accounts.</td><td>Municipal Accountant</td><td>May 30 to Dec. 31, 2025</td><td>Implemented</td><td>NA</td><td>Adjustment was already made under JEV No. 100-25-05-0022 dated 5/30/2025.</td><td>Aug. 20, 2025</td><td>Implemented</td><td>May 30, 2025</td><td>Attached to the Management's written reply submitted to the Audit Team on June 5, 2025 is JEV No. 100-25-05-0022 dated May 30, 2025 which the audit team verified and found in order.</td></tr>
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| | We recommended that Management direct the Municipal Accountant and the Acting Municipal Treasurer to facilitate the review, verification, and reconciliation of all PPE accounts. | Upon checking by the Municipal Accountant the financial reports by the accounting office tallies with the physical inventory reports of the treasury office. | Municipal Accountant/ Acting Municipal Treasurer | May 30 to Dec. 31, 2025 | Implemented | N/A | The Financial Report of the PPE in the Accounting tallies with the Physical Inventory report by the Treasury Office. | | Not Implemented | May 30, 2025 | The Municipal Accountant and the Acting Municipal Treasurer facilitated the review, verification, and reconciliation of all Property, Plant, and Equipment (PPE) accounts. However, despite these efforts, there are still certain PPE items which recorded balances and details did not fully match, indicating the need for further validation and correction. |
| 2024 AAR, page 39 | Recognition of Financial Liabilities in the absence of sufficient supporting documents in the total amount of ₱9,086,212.89 resulted in unclaimed obligations with an aggregate amount of ₱869,672.32 which have been outstanding for over two years and were not reverted to the unappropriated surplus, which is not in pursuance to pertinent provisions of IPSAS 1, MNGAS for LGUs and Section 46 of | | | | | | | | | | |

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| | PD No. 1177, thereby affecting the reliability of the payable accounts balances in the financial statements.<br><br>We recommended that Management direct the Municipal Accountant to: | | | | | | | | | | |
| | 1. Set-up and/or record financial liabilities only when valid and complete supporting documents are available and attach said original supporting documents to the JEV for submission to the Audit Team to establish validity, proprietary and existence; and | For the Municipal Accountant to comply with the recommendations and ensure that valid & complete supporting documents are attached before recording liabilities. | Municipal Accountant | June 30 to Dec. 31, 2025 | Not Implemented | The establishing of the payables will be applied on preparing the Financial Statement for CY 2025. | The Municipal Accountant to make sure that there are complete supporting documents before establishing the payables. | Aug. 20, 2025 | Not Implemented | | The commitment of the Municipal Accountant to secure complete supporting documents prior to the recognition of payables is duly noted which will be evaluated upon submission of year-end financial statements. |
| | 2. Further, analyze the accounts which had been outstanding for more than two years and look into causes of non-settlement or dormancy. If found invalid or no original supporting documents could be found, the Municipality may revert said payables to the unappropriated surplus for the fair presentation of the payable account in the financial statement. | For Municipal Accountant to check the payables that are outstanding for more than 2 years. | Municipal Accountant | June 30 to Dec. 31, 2025 | Not Implemented | The Municipal Accountant is still checking the necessary documents to verify the actual amount of | The Municipal Accountant need to check the necessary documents to verify the actual amounts of the payables that needs to be reverted. | Aug. 20, 2025 | Not Implemented | | Management is yet to comply with the audit recommendations. |

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| | | | | | | payables to be reverted. | | | | | |
| 2024 AAR, page 42 | Management was unable to disclose the relevant information in the Notes to the Financial Statements, as well as additional details that is not presented on the face of the Financial Statements but are essential for a full understanding. This is non-compliance with Section 80, Chapter 4, Volume I of the MNGAS for LGUs and IPSAS, thus, hindering the intended users from obtaining the necessary information for a complete understanding of the financial statements.<br><br>We recommended that Management direct the Municipal Accountant to comply with the disclosure requirements of relevant IPSAS to ensure that relevant information is available to the intended users of the financial statements. | The Municipal Accountant to prepare a Restated Financial Statement for CY 2024. | Municipal Accountant | June 30 to Dec. 31, 2025 | Implemented | N/A | The complete disclosure to the Notes to FS will be reflected on the next Year End Financial Statement. | Aug. 20, 2025 | Not Implemented | | Management's compliance can only be fully assessed at year-end. |
| 2024 AAR, page 44 | The Financial Statements (FS) for Calendar Year (CY) 2023 presented in comparison with the FS for CY 2024 were not restated to reflect the errors and adjustments in prior years with net amount of ₱125,576.24 which is not in accordance with Paragraphs 47, 48-50 and 54 of International Public Sector | | | | | | | | | | |

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| | Accounting Standards (IPSAS) 3, thus, affecting the reliability of the financial statements.<br><br>We recommended that Management require the Municipal Accountant to correct the prior period errors by restating the comparative amounts for prior periods presented in which the error occurred or by restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented for fair presentation of the financial statements. | The Municipal Accountant to prepare a Restated Financial Statement for CY 2024. | Municipal Accountant | June 30 to Dec. 31, 2025 | Implemented | N/A | The Restated Financial Statement was prepared and received by COA 7/8/2025. | Aug. 20, 2025 | Implemented | July 8, 2025 | Adjusted the beginning balance of Statement of Changes in Net Assets/ Equity for CY 2024 to reflect the prior period adjustment. |
| 2024 AAR, page 46 | Deficiencies were noted in the grant of cash advances such as (a) unauthorized grant of cash advance; (b) issuance of single check scheme for the payment of various transactions; and (c) taxes were not withheld from the expenses incurred from the honorarium of various speakers, services rendered, and the like which is not in accordance with existing laws, rules and regulations; thus, the legality and propriety of the transactions could not be ascertained.<br><br>We recommended that Management:<br><br>1. Instruct the Municipal Treasurer to stop drawing cash advance for the payment of expenses other than | | | | | | | | | | |

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| | those which purposes are allowed by existing rules and regulations; | For the Municipal Treasurer to stop drawing cash advance for the payment of expenses other than what is allowed. | Acting Municipal Treasurer | July to Dec. 31, 2025 | Implemented | N/A | The Acting Municipal Treasurer already stop drawing cash advance other than what is allowed by law starting July 2025. | Aug. 20, 2025 | Implemented | July 2025 | The Acting Municipal Treasurer already stop drawing cash advance other than what is allowed by law starting July 2025. |
| | 2. Require the Municipal Treasurer to adhere strictly that all payments be made by check directly to suppliers/creditors in a per transaction basis and not through single check scheme for various expenses; and | For the Municipal Treasurer to made check directly to suppliers/ creditors per transaction. | Acting Municipal Treasurer | July to Dec. 31, 2025 | Implemented | N/A | Check is already directly paid to the creditors/ suppliers per transaction basis starting July 2025. | Aug. 20, 2025 | Not Implemented | | Upon verification, there are still transactions wherein the checks were not made payable directly to the suppliers. |
| | 3. Instruct the Municipal Accountant to strictly adhere to existing laws, rules and regulations on the proper application of cash advances and ensure that payments shall be made by check directly payable to the creditor so that applicable withholding taxes can be deducted and the same be remitted to the national government. | For the Municipal Accountant to adhere to existing laws, rules, and, regulations and that check will be paid directly to the creditor. | Municipal Accountant | Aug. to Dec. 31, 2025 | Implemented | N/A | Check is already directly paid to the creditors starting July 2025. | Aug. 20, 2025 | Not Implemented | | Upon verification, there are still transactions wherein the checks were not made payable directly to the suppliers. |
| AAR 2024, page 50 | Advertising expenses incurred by the Municipality in the total amount of ₱85,500.00 were not in compliance with those authorized for public | | | | | | | | | | |

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| | announcements under pertinent provisions of RA No. 7160, COA Circular No. 2012-003, COA Circular No. 2013-004 and other relevant laws, rules and regulations; hence, said transactions were considered as unnecessary and the funds disbursed could have been used for more appropriate purpose or for issuances of agency's guidelines, rules and regulations, procurement undertakings and dissemination of important public announcements. | | | | | | | | | | |
| | We recommended that Management stop allocating and disbursing funds for advertisements which do not promote the programs and activities of the Municipality but are merely for publicity or propaganda purposes. | For the management to stop allocating advertising expenses for purposes other than the authorized. | Municipal Budget Officer | June 30 to Dec. 31, 2025 | Implemented | N/A | The management already stop allocating and disbursing funds for advertisements other than what is authorized. | Aug. 20, 2025 | Not Implemented | | Upon verification, some advertisements were still being paid. Management's full compliance can only be evaluated at year-end. |
| | We further recommended that the LCE refrain from allowing the incurrence of advertising expenses for purposes other than the authorized items specified by relevant laws, rules and regulations. | The LCE to refrain from allowing the incurrence of advertising expenses other than what is authorized. | Municipal Mayor | June 30 to Dec. 31, 2025 | Implemented | N/A | The management already stop allocating and disbursing funds for advertisements other than what is authorized. | Aug. 20, 2025 | Not Implemented | | Upon verification, some advertisements were still being paid. Management's full compliance can only be |

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| | | | | | | | | | | | evaluated at year-end. |
| AAR 2024, page 51 | 1. Notices of Award (NOA) and Contracts or Purchase Orders (POs) for goods totaling ₱8,841,376.03 were not posted in the Philippine Electronic Government Procurement System (PhilGEPS) website which is not in accordance with Section 54.3 of the 2016 Revised Implementing Rules and Regulations (IRR) of RA No. 9184, hence, the principles of transparency and public monitoring in government procurement were not promoted. | | | | | | | | | | |
| | We recommended that Management instruct the BAC, through its Secretariat¸ to post all NOAs and Contracts/POs in the PhilGEPS website and attach print out copies to the disbursement vouchers as proof of posting. | For the BAC Secretariat to post all NOAs and Contracts/ POs in the PhilGEPS website & attach print out copies to the disbursement voucher as proof. | BAC/BAC Secretariat | June 30 to Dec. 31, 2025 | Implemented | N/A | The BAC Secretariat is already posting NOAs and Contracts/ POs in the PhilGEPS website and print out copies attached to the disbursement voucher as proof. | Aug. 20, 2025 | Not Implemented | | Some printed copies of the posted NOAs and POs were still not attached. |
| | 2. Approved Budgets for the Contracts (ABCs) were not specified in the | | | | | | | | | | |

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| | RFQs sent to suppliers for goods totaling ₱5,502,689.30, contrary to Item C.2.b.ii, Specific Guidelines, Annex "H" of the 2016 Revised IRR of RA No. 9184, which undermines the government's commitment of ensuring transparency, competition and fairness in the procurement process.<br><br>We recommended that the BAC, through its Secretariat, indicate the ABC in every RFQ sent to suppliers. | For the BAC Secretariat to indicate the ABC in every RFQ sent to suppliers. | BAC/BAC Secretariat | June 30 to Dec. 31, 2025 | Implemented | N/A | The BAC Secretariat is already indicating the ABC in every RFQ sent to suppliers. | Aug. 20, 2025 | Not Implemented | | Some RFQs did not indicate the ABC. Management's full compliance can only be evaluated at year-end. |
| AAR 2024, page 54 | The Municipality procured meals and snacks totaling ₱2,124,336.30 through SVP without due consideration of the advantages of utilizing a Framework Agreement, as outlined under Item 2.3 and Item 4.1, Annex "B" of Government Procurement Policy Board (GPPB) Resolution No. 27-2019, thus, deprived the Municipality of the benefits associated with this contract agreement.<br><br>We recommended that Management instruct the BAC to: | | | | | | | | | | |

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| | 1. Consider adopting a Framework Agreement for the procurement of meals and snacks to avail of its benefits and advantages; and | Adopting framework agreement for procurement of meals and snacks | BAC | June 30 to Dec. 31, 2025 | Not Implemented | The preparation of the draft/ framework agreement is is still on going. | Preparation of the draft/framework agreement pursuant to RA 12009 is underway. | Aug. 20, 2025 | Not Implemented | | Management is yet to comply with the audit recommendations. |
| | 2. Conduct an evaluation to determine the practicality, economy, and overall advantage of entering into such an agreement. | Instructed the BAC Secretariat and End-User to ensure the proper procedure of procurement process under RA 12009 and its IRR. | BAC | June 30 to Dec. 31, 2025 | Not Implemented | N/A | Preparation of the draft/framework agreement pursuant to RA 12009 is underway | Aug. 20, 2025 | Not Implemented | | Management is yet to comply with the audit recommendations. |
| AAR 2024, page 56 | The engagement of consultancy services amounting to ₱350,000.00 raises concern regarding its necessity and legality, and the capability and eligibility of the hired technical consultants due to the following: 1) the procurement of consultancy services did not undergo the proper procurement process, as required by law; and 2) the functions performed by the consultants could have been carried out by the regular employees of the Municipality.<br><br>These deficiencies are not in accordance with the provisions of Annex "B" and Annex "H" of the 2016 Revised IRR of RA No. 9184, as well as Section 7 of the | | | | | | | | | | |

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| | CSC, COA, and DBM Joint Circular No. 1, s. 2017, dated June 15, 2017, and Section 4 of COA Circular No. 2012-003, dated October 29, 2012. As a result, the engagement of these consultancy services has led to unnecessary expenditures and wastage of public funds, highlighting the need for stricter adherence to procurement laws and financial accountability.<br><br>We recommended that Management stop directly hiring individual technical consultants and undertake the appropriate procurement process as required under RA No. 9184 by instructing: | | | | | | | | | | |
| | 1. The end-users or the implementing units/departments to prepare the “Terms of Reference” and all other documents necessary, based on their specific needs, for proper planning and implementation of the procurement activity for the technical consultants requested; and | For the management to stop hiring technical consultant other than what is necessary and appropriate per procurement process. | BAC Mayor's Office / Vice Mayor's Office / Human Resource | July 1 to Dec. 31, 2025 | Implemented | N/A | The management already stop the hiring of technical consultants | Aug. 20, 2025 | Implemented | July 2025 | As validated by the audit team, Management already stop the hiring of technical consultants starting July 2025. |
| | 2. The BAC to properly administer the procurement activities for the technical consultants. | The BAC agreed to administer the procurement activities for | Mayor's Office / Vice Mayor's Office / | July 1 to Dec. 31, 2025 | Implemented | N/A | BAC agreed to administer the procurement activities if ever | Aug. 20, 2025 | Implemented | July 2025 | As validated by the audit team, Management already stop the |

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| | | technical consultants. | Human Resource/ BAC | | | | the LGU will need procure consultancy services. | | | | hiring of technical consultants starting July 2025. |
| | 3. We reiterated the previous year's audit recommendation that Management limit the hiring of experts to its actual need of consultancy services taking into consideration the specific work requiring highly specialized or technical expertise in a field of special knowledge or training required for the government project or related activities that are not available in the agency and are not redundant to the functions of the existing offices or regular employees of the Municipal Government to avoid incurrence of unnecessary expenditures. | For the management to stop hiring technical consultant other than what is necessary and appropriate per procurement process. | Mayor's Office / Vice Mayor's Office / Human Resource | July 1 to Dec. 31, 2025 | Implemented | N/A | The management already stop the hiring of technical consultants. | Aug. 20, 2025 | Implemented | July 2025 | As validated by the audit team, Management already stop the hiring of technical consultants starting July 2025. |
| AAR 2024, page 60 | Disbursements totaling ₱108,455.82 were charged to the SEF for expenses that were considered non-priority and not allowable under Section 272 of Republic Act (RA) No. 7160, DepEd-DBM-DILG Joint Circular No. 1, s. 2017, and DepEd-DBM-DILG Joint Circular No. 2, s. 2020. Consequently, the intended purpose of the SEF to support educational programs and initiatives was not fully achieved. | | | | | | | | | | |

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| | **AUDIT OBSERVATION and RECOMMENDATION** | **Action Plan / Remarks** | **Person/Dept. Responsible** | **Target Implem. Date** | **Status of Implementation** | **Reason for Delay / Non-implementation (if applicable)** | **Action Taken/Action to be taken** | **Date of follow-up** | **Status of Implementation (Full, Partial, Ongoing, Non-implementation)** | **Actual Implem. Date** | **Remarks** |
| | We recommended that Management require the Local School Board to appropriate and utilize the SEF in accordance with the guidelines set forth in the aforementioned laws, rules and regulations and discontinue the incurrence of expenditures which are not related thereto. | The management to require the Local School Board to appropriate and utilize the SEF in accordance with the guidelines. | Local School Board | July 1 to Dec. 31, 2025 | Implemented | N/A | The Local School Board agreed to appropriate and utilize the SEF in accordance with the guidelines. | Aug. 20, 2025 | Not Implemented | | Upon verification, some expenditures were still not in accordance with the SEF guidelines. |
| AAR 2024, page 62 | Conclusive proof of ownership cannot be claimed by the Municipality over eight parcels of land recorded in the books of accounts amounting to ₱25,699,460.00 due to the absence of TCTs in the name of the Municipality, contrary to Sections 2 and 39 of PD No. 1445 and Section 449, Volume 1 of GAAM. | | | | | | | | | | |
| | We recommended that Management require the Municipal Budget Officer to ensure that a budget be allocated for the titling of lands. | For the management to require the Municipal Budget Officer to allocate funds for land titling. | Municipal Budget Officer | July 1 to Dec. 31, 2030 | Not Implemented | Limited funds | We will allocate funds for land titling in the supplemental budget #2 of Year 2025 and on the upcoming annual budget. | Aug. 20, 2025 | Not Implemented | | Due to budget constraints, management was unable to allocate funds for land titling, but further evaluation will be made upon submission of the CY 2026 budget. |
| | We further recommended that Management require the Municipal Assessor, in coordination with the Acting Municipal Treasurer, to exhaust | To Request Funding for the application of title. | Municipal Assessor/ Acting | July 1 to Dec. 31, 2030 | Not Implemented | Application of the Certificate of Title of 3 | We continuously coordinate with concerned offices to expedite the | Aug. 20, 2025 | Not Implemented | | Management has yet to comply with the audit team recommendations. |

| AGENCY ACTION PLAN and STATUS of IMPLEMENTATION | | | | | | | RESULTS OF COA VALIDATION | | | |
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| | all possible means for the speedy titling of lands and secure Certificate of Title to protect the interest of the Municipality from adverse claims by third parties. | | Municipal Treasurer | | | parcels of lot are currently in progress. | processing of application. | | | | |
| AAR 2024, page 64 | Expenditures totaling ₱122,075.00 were incurred by the Municipality for snacks served during the conduct of Sangguniang Bayan (SB) sessions which were considered unnecessary as provided in Section 4 of COA Circular No. 2012-003; thus, the funds expended could have been utilized to finance other vital programs and projects beneficial to its constituents.<br><br>We reiterated our previous year's audit recommendation that Management stop the practice of serving snacks during SB sessions, meetings and other municipal activities which are part of the regular functions, duties and responsibilities of the officials and employees. | To stop serving meals and snacks on doing the regular function, duties and responsibilities of officials & employees | All Department | Aug. 1 to Dec. 31, 2025 | Implemented | N/A | Meals & Snacks are only served during special meetings, events, or when there are special visitors. | Aug. 20, 2025 | Not Implemented | | Management is still serving snacks during regular meetings. |
| AAR 2024, page 65 | The grant of assistance as support to the national government officials stationed within the Municipality in the form of rice subsidy is not in consonance with Section 8, Article IX-B of the Philippine Constitution resulting in the incurrence of additional food supplies expenses in the total amount of ₱62,100.00. | | | | | | | | | | |

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| | We recommended that Management stop granting rice subsidy to the employees of national government agencies as they are already receiving such allowance from their respective agencies. | The management to stop granting rice subsidy to the employees of NGAs. | LGU | July 1 to Dec. 31, 2025 | Implemented | N/A | The management already stop granting rice subsidy to employees of NGAs. | Aug. 20, 2025 | Implemented | July 2025 | As validated by the audit team, effective July 1, 2025, Management has discontinued the granting of rice subsidies to employees of National Government Agencies. |
| AAR 2024, page 66 | The Municipality could have generated additional revenue from RPT by strictly enforcing the remedies under Sections 254 and 256 of RA No. 7160, as ₱839,213.84 in tax delinquencies and penalties remained uncollected. Additionally, unpaid stall rentals totaling ₱303,898.00 further limited funds for community projects.<br><br>We reiterated the previous year's audit recommendation that Management direct the Acting Municipal Treasurer to ensure collection of the delinquent accounts on real property taxes and stall rentals by adopting the procedures and remedies provided by law to provide additional funds to support the operations and programs of the Municipality geared towards the welfare of its constituents. | To address ongoing RPT delinquencies, the Treasury Office will strengthen coordination with Barangay Officials to assist in the distribution of delinquency notices. During the barangay- | Acting Municipal Treasurer | July 1 to Dec. 31, 2025 | Not Implemented | The Treasury office has continued the distribution of RPT delinquency notices through the respective | It is important to note that RPT delinquency is a common concern across many Local Government Units (LGUs), as we are legally limited in our enforcement powers. We cannot compel taxpayers to pay | Aug. 20, 2025 | Not Implemented | | Despite efforts made, the Acting Municipal Treasurer has yet to collect the delinquent accounts on real property taxes and stall rentals. |

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| | | based tax campaign, the Treasury Office will also reissue notices on-site and facilitate the collection of payments directly in the barangay to encourage compliance and make payment more accessible for property owners. | | | | Barangay Captains.<br><br>While a few property owners have responded and settled their dues, a significant number of delinquencies remain due to the following common issues:<br><br>1. Ongoing land disputes among co-owners or heirs, which prevent proper payment processing.<br><br>2. Properties acquired | nor confiscate properties without undergoing proper legal proceedings, respecting the rights of property owners.<br><br>As such, the LGU can only continuously issue notices and reminders to inform property owners of their obligations and encourage voluntary compliance.<br><br>The Treasury Office will coordinate with Barangay Officials during scheduled tax campaigns per barangay to reissue notices and collect payments on-site, making it more convenient for taxpayers. | | | | |

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| | | | | | | from other municipalities, making it difficult for barangay officials to locate the current owners.<br><br>3. Absentee property owners residing abroad, with only caretakers or no authorized representatives available to make payments.<br><br>4. Financial constraints of some property owners, affecting their ability | As part of further collection efforts, we highlight that there is an ongoing Real Property Tax Amnesty Program effective until July 2026. This amnesty provides a window for delinquent taxpayers to settle their dues without penalties, and we are expecting the delinquent amount to gradually decrease as more property owners avail of this opportunity.<br><br>While the non-payment of stall rentals poses challenges to revenue collection, withholding the issuance of business permits as a means of enforcement may result in further | | | | |

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| | | | | | | to pay at present. | losses, especially since some are still willing to pay their permits but not their rentals due to constrained finances.<br><br>The Treasury Office will reissue notices of delinquency to current stall occupants with unpaid rentals to remind them of their obligations | | | | |
| | We also reiterated another previous audit recommendation that Management prepare contract agreement with the existing market stall holders to properly define measures and remedies in case of late payment of rental fees and to adopt measures in the policies and procedures of the Municipality before approving the renewal of Business Permits and Licenses of stall owners to intensify the collection efforts on delinquent stall rentals. | To improve the collection of delinquent stall rentals, the Treasury Office will conduct a thorough mapping and profiling of current stall occupants, including efforts to verify and update ownership records. As part of this initiative, the office will issue | Mayor's Office (LGU) / Acting Municipal Treasurer | July 1 to Dec. 31, 2025 | Not Implemented | The Treasury Office has initiated the mapping and profiling of stall owners as early as 2024. However, challenges remain in fully identifying or | Identified stallholders will be required to sign updated lease contracts to ensure accountability.<br><br>The office is currently exploring alternative collection strategies and considering flexible payment arrangements to | Aug. 20, 2025 | Not Implemented | | No contract has been prepared between the Municipality and existing market stall holders. |

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| | | notices of delinquency to identified stallholders and require them to sign updated lease contracts. | | | | contacting some stallholders, as several stalls have remained closed and the current owners or occupants could not be located or reached.<br><br>At present, a number of stallholders are unable to settle their obligations, including business permit renewals, due to ongoing financial difficulties. Many of these are SMEs which have not yet fully | support small business recovery while gradually improving compliance. | | | | |

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| | | | | | | recovered from the economic impacts of the pandemic and rely on a single source of income. | | | | | |
| AAR 2024, page 68 | Internal control in the payroll system of JO workers and COS personnel was found to be lacking as it still adopts the manual system instead of the automated teller machine (ATM) system, as well as the payment of other incentives and benefits to municipal officials, employees, and SB members. These payments are made through payroll advances, resulting in a significant amount of funds on hand totaling ₱14,853,745.50, thus, exposing government funds to the risk of loss due to theft, robbery, and/or misappropriation.<br><br>We reiterated the previous year's audit recommendation that Management employ the use of ATM Payroll System for the payment of salaries and incentives of JO workers and COS personnel, as well as incentives and benefits of officials and employees and | To minimize cash advances and withdrawals made by the Treasurer, the LGU plans to transition all Job Order (JO) | Municipal Acting Treasurer | July 1 to July 31, 2025 | Implemented | N/A | To reduce the need for cash advances and ensure more secure and efficient payroll processing, the Treasurer's Office | Aug. 20, 2025 | Implemented | July 2025 | Management employed the use of ATM Payroll System for the payment of salaries and incentives of JO |

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| | Sangguniang Bayan members to deter possible risks of loss of government funds through theft, robbery, and/or misappropriation.<br><br>We further recommended that Management, through the Human Resource Management Office, coordinate with the authorized government depository bank to facilitate the enrolment of all JO workers and COS personnel to the ATM Payroll accounts. | personnel to ATM-based payroll disbursement. Additionally, all salaries, benefits, and other monetary entitlements of regular employees will also be fully disbursed through ATM accounts.<br><br>Enrollment of JO and COS to LBP Calasiao for ATM payroll account. | Human Resource Management Office | July 1 to July 31, 2025 | Implemented | N/A | initiated and facilitated the signing of a Memorandum of Agreement (MOA) with Land Bank of the Philippines, SSS, and Pag-IBIG to formalize the LGU's commitment to transitioning Job Order (JO) personnel to ATM-based salary disbursement<br><br>All the JO's & COS are already enrolled to LBP ATM payroll account. | Aug. 20, 2025 | Implemented | July 2025 | workers and COS personnel.<br><br>All Job Order (JO) and Contract of Service (COS) personnel have been enrolled in the Land Bank of the Philippines (LBP) ATM payroll system. |

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| AAR 2024, page 70 | The GPB, along with the corresponding AR and the required supporting documents, were not submitted to the COA Audit Team within the reglementary period prescribed under COA Circular No. 2014-001 dated March 18, 2014, and PCW-DILG-DBM-NEDA Joint Memorandum Circular No. 2013-01. As a result, a full assessment and timely validation of the GPB against actual accomplishments could not be conducted, and any identified deficiencies may not be promptly communicated to management for appropriate corrective action.<br><br>Furthermore, the Municipality failed to prepare the Status Report on Institutional Mechanisms for Gender Mainstreaming, as required under Section 5 and Section 4.C.8(5) of the same Joint Memorandum Circular.<br><br>We recommended that, for proper and timely validation and monitoring of the GPB and AR, Management instruct the Gender and Development Focal Point System (GFPS) to: | | | | | | | | | | |
| | 1. Strictly observe the timelines in the preparation and submission of GAD Plan and Budget and GAD Accomplishment Report | To Strictly observe the timelines for the preparation and submission of the | GAD Focal Person (MSWDO) | Aug. 1 to Dec. 31, 2025 | Not Implemented | N/A | Review internal processes and improve coordination among offices | Aug. 20, 2025 | Not Implemented | | Management's compliance can only be fully assessed at year-end. |

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| | accompanied by the supporting documents; and | GAD Plan and Budget (GPB) and the corresponding GAD Accomplishment Report (AR), including all necessary supporting documents; | | | | | involved to avoid future delays or oversight. The GAD Focal Person has already been instructed to ensure immediate compliance with the audit requirements and to coordinate closely with the concerned offices to finalize and submit the necessary reports. | | | | |
| | 2. Prepare annual status reports on the institutional mechanics for gender mainstreaming and submit these to the DILG Regional Office for consolidation. | To prepare and submit the required Status Report on n Institutional Mechanisms for Gender Mainstreaming to the DILG Regional Office for consolidation, as mandated; | GAD Focal Person (MSWDO) | Dec. 1 to January 31, 2026 | Not Implemented | | Review internal processes and improve coordination among offices involved to avoid future delays or oversight. The GAD Focal Person has already been instructed to ensure immediate compliance with the audit requirements and to coordinate | Aug. 20, 2025 | Not Implemented | | Management's compliance can only be fully assessed at year-end. |

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| | | | | | | | closely with the concerned offices to finalize and submit the necessary reports. | | | | |

Total No. of Recommendations : 31
Fully Implemented : 9
Not Implemented : 22

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