

PART III - STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT RECOMMENDATIONS

Of the 45 audit recommendations contained in the Annual Audit Report (AAR) of the Municipality of Looc, Province of Romblon for the year ended December 31, 2020, 28 were fully implemented, nine were partially implemented, and eight were not implemented during the year.

Audit Observation	Recommendation	Management Action	Status of Implementation	Reason for Partial/Non-Implementation
CY 2020 AAR				
1. The Inventory Committee incurred lapses in the preparation and submission of the Report on the Physical Count of Inventories (RPCI) and Report on the Physical Count of Property, Plant and Equipment (RPCPPE) as at December 31, 2020 due to absence of records contrary to the provisions of Volume I of the Manual on the New Government Accounting System (MNGAS) for Local Government Units (LGUs) rendering the said reports and the affected accounts in the financial statements unreliable.	<p>We recommended and management agreed that the Municipal Mayor require the:</p> <p>a. Inventory Committee to conduct the complete physical count of all inventories and property, plant and equipment (PPEs) in accordance with Section 124 of Volume I of Manual on NGAS for LGUs and submit the corresponding RPCI and RCPPE to the Audit Team within the timeframe provided by the same regulation;</p>	The management submitted the RPCPPE and RPCI for CY 2021 to the audit team on March 31, 2022.	Partially Implemented	The management was not able to submit the RPCPPE for the properties under SEF. And the submission of RPCPPE and RPCI for CY 2021 was noted with delay of 65 calendar days.

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	<p>b. Concerned office to exert extra effort to dig-up records of the issuance of the medicines and distribution of the agricultural produce and agricultural and marine supplies for the proper adjustment of financial records of the Municipality;</p> <p>c. Inventory Committee and the Municipal Accountant to (i) exert efforts in tracing the “items in transit” and properly classify the inventories and PPEs in its proper accounts; and (ii) always reconcile the result of the count with the property records and accounting records;</p> <p>d. Concerned accountable officer/office to explain for the “unlocated” properties and render an account for those properties pursuant to Section 494 of the GAAM; and</p>	<p>The Municipal Accountant made adjustments to reclassify the PPE to their proper accounts and to reconcile them with accounting records.</p>	<p>Not Implemented</p> <p>Fully Implemented</p> <p>Not Implemented</p>	<p>No adjustment was made in CY 2021. Still, the said issuance and distribution of inventories could not be substantiated by the management.</p> <p>The RPCPPE was not supported with explanation for the unlocated properties and no rendition of accountability was</p>

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	<p>e. Municipal Treasurer to make a report of unserviceable/non-functional PPEs in the IIRUP which could be undertaken simultaneously with the physical inventory for disposal and eventual proper relief of accountabilities.</p>		Not Implemented	<p>made by the responsible person.</p> <p>No IIRUP for CY 2021 was submitted to the audit team.</p>
<p>2. The Accounting Office incurred lapses in the preparation of monthly Bank Reconciliation Statements (BRS), rendering the consolidated balance of Cash in Bank – Local Currency as at December 31, 2020 amounting to ₱91,070,783.85 unreliable due to the absence of records and delayed bank statements contrary to Section 74 of Presidential Decree (PD) No. 1445 and COA Circular No.</p>	<p>We reiterated our recommendation and management agreed that the Municipal Mayor require the Municipal Accountant to (a) exert extra efforts to account the unreconciled items of two PNB accounts appearing in the BRS of the LBP accounts to faithfully present the correct balances of the accounts; and (b) prepare and submit the BRS together with the bank statements, paid checks and debit/credit memos for all the</p>	<p>The Accountant adjusted the unreconciled items of two PNB accounts thus the bank balances were already presented correctly in the BRS.</p> <p>The Accountant prepared and submitted the BRS within the reasonable period.</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	

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96-011 dated October 2, 1996.	<p>Municipality's bank accounts within the reglementary period.</p> <p>We also recommended that the Municipal Mayor remind the managing head of the depository bank of the Municipality of their duty and responsibility to furnish the Local Accountant with the Bank Statements (BS) including debit/credit memos (DM/CM), paid checks, etc., within five days after the end of each month pursuant to Item 3.1 of COA Circular No. 96-011.</p>	Sometime in CY 2021, the Municipal Mayor discussed the findings with the Manager of the Landbank Odiongan Branch and requested that the municipality be furnished with bank statements timely.	Fully Implemented	
3. The Municipality failed to institute action to collect its various long outstanding receivables as at December 31, 2020 totaling P2,441,903.18 due to absence of records on the whereabouts of the persons accountable contrary to Section 64 of the Government Accounting and	We reiterated our recommendation that the Municipal Mayor instruct the Municipal Accountant to send demand letters for the overdue accounts and render report on the status of the demand letters sent to enforce collection thereof to protect the interest of the government.	The Municipal Accountant sent a letter dated June 14, 2021 to the Municipal Civil Registrar requesting assistance to identify and locate the residence of the	Partially Implemented	Still, no demand letter was sent to the accountable persons.

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Auditing Manual (GAAM), Volume I, rendering the existence and validity of these accounts doubtful.	We also recommended that local officials expedite the submission of the request for authority to write-off dormant receivable accounts, unliquidated cash advances, and fund transfers of NGAs, LGUs and GOCCs to the Commission on Audit in line with COA Circular No. 2016-005 dated December 19, 2016, stating the reasons for write-off and extent of follow-up made. The management should see to it that the request for write-off is duly supported with the documents required in Item 8.3 of the mentioned circular.	accountable persons.	Not Implemented	No request for authority to write-off the dormant receivables was submitted to the audit team in CY 2021.
4. The Municipality incurred lapses in handling its collections for CY 2020 due to weak internal control contrary to Section 29, Volume I of the Manual on the New Government	We reiterated our recommendations and management agreed that: a. The Municipal Treasurer (i) strictly observe the existing	(i) Remittances by the collecting officers to the	Partially Implemented	Remittances of collecting officers were still delayed

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<p>Accounting System for Local Government Units and other relevant rules and regulations rendering the balance of Cash Local Treasury account as at December 31, 2020 amounting to ₱2,231,691.88 unreliable.</p>	<p>rules and regulations governing collections and deposits of government funds; (ii) instruct the liquidating officer to be more circumspect in the acknowledgement of remittances in terms of accuracy of the data and amount; (iii) instruct all the collecting officers to (1) ensure completeness of information on the face of official receipts and RCD; (2) ensure that each official receipts are properly signed or initialed; (3) properly accomplish the Box C of the RCD; and (4) prepare and submit the monthly Report on Accountability for Accountable Forms (RAAF); and (iv) prepare and submit the monthly Consolidated Report on Accountability for Accountable Forms (CRAAF) pursuant to Section 37 of COA Circular No. 92-382 dated July 3, 1992; and</p>	<p>Municipal Treasurer has improved thus the noted longest delay was only seven days.</p> <p>(ii) The Municipal Treasurer checked the correctness of the data and amount before acknowledging the remittances.</p> <p>(iii) The Municipal Treasurer checked the completeness of information on the face of official receipts and RCD; ensured that the official receipts are duly signed or initialed;</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>and deposit of collections were still not intact.</p>

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		<p>made sure that Box C of the RCD were accomplished; and the monthly RAAF was prepared and submitted by the collecting officers.</p> <p>(iv)The Municipal Treasurer prepared and submitted the monthly CRAAF and it was being submitted per in CY 2021 due to travel restrictions brought about by COVID-19 pandemic.</p>	Fully Implemented	

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	b. The Municipal Accountant ensure the accuracy of the amounts of the recorded transactions and adjust the balance of the accounts affected by the errors in computations, as appropriate.	The Municipal Accountant adjusted the balances of the accounts affected by the errors noted by the audit team.	Fully Implemented	
5. The Municipality incurred lapses in the documentation, recording and liquidation of cash advances for CY 2020 contrary to Section 4(6) of Presidential Decree (PD) No. 1445, COA Circular No. 2015-009 dated December 1, 2015, COA Circular No. 97-002 dated February 10, 1997 and other pertinent rules and regulations, resulting in accumulation of unliquidated cash advances totaling P241,637.39 and rendering the propriety of the subject transactions, unreliable.	We reiterated our recommendation that the Municipal Mayor (a) require strict and uniform implementation of the provisions of COA Circular No. 97-002 on the grant, utilization and liquidation of cash advances to all officials and employees of the Municipality; and (b) require all accountable officers and employees to settle/liquidate their outstanding cash advances by sending confirmation, notification or demand letters.	The municipality now strengthens their internal control on the grant and liquidation of cash advances. The Municipal Accountant has sent demand letters to delinquent officers and employees. For instance, demand letter dated June 10, 2021 was sent to the Municipal Nutrition Action Officer for the unliquidated	Partially Implemented Fully Implemented	Unliquidated cash advances as at year-end and late liquidations were still noted by the audit team.

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	<p>For unliquidated cash advances which are non-moving for more than three years, exhaust all remedies to collect or demand to liquidate the unliquidated cash advances, otherwise, apply for write off in accordance with COA Circular No. 2016-005 dated December 29, 2016 which prescribes the Guidelines and Procedures on the Write-off of Dormant Receivable Accounts, Unliquidated Cash Advances, and Fund Transfers of National Government Agencies (NGAs), Local Government Units (LGUs) and Government-Owned and Controlled Corporations (GOCCs).</p> <p>We also recommended and the Municipal Accountant agreed that,</p>	<p>amount of P3,375.00.</p> <p>The Municipal accountant required the</p>	<p>Not Implemented</p> <p>Fully Implemented</p>	<p>Still, no demand was made for the non-moving cash advances to facilitate its liquidation and settlement in CY 2021. Also, no request for authority to write-off was submitted to the audit team.</p>

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	<p>as the internal auditor, (a) see to it that certification for expenses not requiring receipt for expenses amounting to ₱300.00 and below is attached to the liquidation/reimbursement of travel pursuant to COA Circular No. 2017-001 dated June 19, 2017; and</p> <p>(b) reclassify the balance of Advances for Payroll and Advances to Officers and Employees pertaining to the cash advances of accountable officers who were already not in the service, retired or dead totaling ₱108,182.69.</p>	<p>attachments of certification for expenses not requiring receipt for expenses amounting to ₱300.00 and it was attached to the liquidation or reimbursement of travel.</p> <p>The Municipal Accountant drew adjusting entries to reclass to Other Receivable account the non-moving unliquidated cash advances of the accountable persons already separated from the municipality.</p>	Fully Implemented	
6. The Municipality incurred lapses in the (a) preparation of its CY 2020 Annual Local Disaster Risk Reduction and	We recommended that the Municipal Mayor instruct the:			

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<p>Management Fund Investment Plan (LDRRMFIP); (b) recording and accounting of donation in cash; and (c) procurement, documentation and recording of transactions contrary to the provisions of COA Circular No. 2012-002 dated September 12, 2012 and other relevant laws, rules and regulations, thereby exposing the Municipality to various risks in the implementation of the projects and activities charged against the fund.</p>	<p>a. Local Disaster Risk Reduction and Management Officer (LDRRMO) to (i) properly reflect/incorporate the Quick Response Fund (QRF) and the list of projects and activities charged to the unexpended LDRRMF of previous years to the LDRRMFIP; and (ii) properly classify the expenditures in the LDRRMFIP and make sure that classification are reconciled with other reports;</p> <p>b. Municipal Accountant to strictly adhere with the guidelines set forth by (i) COA Circular No. 2012-002 for proper accounting and recording of the utilization of the LDRRM Fund; (ii) COA Circular No. 2015-009 in the proper recording of transactions in accordance with International Public Sector Accounting Standards (IPSAS); and (iii) Section 4(6)</p>	<p>The QRF and the list of PPAs charged to the special trust fund were already incorporated in the LDRRMFIP.</p> <p>The Municipal Accountant has drawn adjustments for the noted accounting errors in the recording of receipt of donations and in the utilization of LDRRMF. Likewise, proper</p>	<p>Partially Implemented</p> <p>Fully Implemented</p>	<p>However, misclassification as to whether capital outlay or MOOE was still noted in the LDRRMFIP and AIP.</p>

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	<p>of P.D. No. 1445, Section 474 b (5) of R.A. No. 7160 and COA Circular No. 2012-001 for proper documentation of transactions;</p> <p>c. Bids and Awards Committee (BAC) to strictly adhere to the requirements of the 2016 Revised IRR of R.A. No. 9184 and Item 8.0 of the Administrative Order No. 233 series of 2008 on the procurement of goods and services specifically of Motor Vehicles; and</p>	<p>entry was also recorded for the subsequent and similar transactions.</p> <p>The management has already submitted trip tickets and warranty security. Moreover, the BAC already ensures completeness of supporting papers for the procurement of goods, services and infrastructure projects. No procurement of motor vehicle was made in CY 2021.</p>	Fully Implemented	

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	d. Municipal Engineer to be guided by the provisions of COA Circular No. 2013-004 dated January 30, 2013 in providing information to the public relative to the programs/projects/activities of the Municipality.	The pictures of billboards showing the vital information that should be disclosed to the public were already being attached to the vouchers.	Fully Implemented	
7. The Bids and Awards Committee (BAC) and its Secretariat and Technical Working Group (TWG) committed procedural lapses in the procurement activities for four infrastructure projects totaling P38,666,398.76 exposing the Municipality to various risks in project implementation contrary to the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184. Moreover, pictures of the embedded items were not attached to the payments made for Rehabilitation of	We recommended that the Municipal Mayor require the BAC and its Secretariat and TWG to ensure strict compliance with the requirements prescribed under the 2016 Revised IRR of R.A. No. 9184 to prevent the same lapses in future procurements. Also, submit the lacking documents cited above to the Audit Team to comply with the requirements of the 2016 Revised IRR of R.A. No. 9184 and address the deficiencies enumerated.	The BAC submitted the noted lacking Bid Evaluation Report of the projects. Moreover, the BAC has been exerting full effort to comply with the procurement guidelines.	Fully Implemented	

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<p>Local Road Access in Barangay Buenavista, Looc, Romblon contrary to Item No. 9.1.1 of COA Circular No. 2012-001 dated June 14, 2012 thus, verification whether the completed project contains embedded items considered as important in the construction could not be made.</p>	<p>We further recommended and the Municipal Accountant and Municipal Engineer agreed that the pictures attached to the payments of infrastructure projects includes/covers the embedded items in accordance with Item No. 9.1.1 of COA Circular No. 2012-001 dated June 14, 2012.</p>	<p>The Municipal Accountant and Municipal Engineer already ensured that the pictures of embedded items are attached as supporting documents for the progress billing of contracts.</p>	<p>Fully Implemented</p>	
<p>8. The Municipality incurred several lapses and deficiencies in the budgeting, utilization, recording and reporting of the Coronavirus Disease 2019 (COVID-19) funds such as: (a) failed to specifically identify the programs, projects and activities (PPAs) charged to Bayanihan Grant to Cities and Municipalities (BPCM); (b) incurred lapses in the procurement and documentation of disbursements; (c) failed to</p>	<p>We recommended and management agreed that the:</p> <ol style="list-style-type: none"> a. Municipal Development Council, in the preparation of Investment Program, make sure that the programs, projects and activities identified are specific and in accordance with the requirements of the existing guidelines covering that fund; b. BAC and its members be guided by the provision of the 2016 Revised IRR of R.A. No. 	<p>The Municipal Development Council has already itemized the PPAs in the preparation of the AIP.</p> <p>The BAC and its members have exerted their full</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	

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<p>prepare and submit the required registries and reports; and (d) incurred lapses in the recording of transactions and disclosure in the Notes to Financial Statements contrary to the provisions of the Government Procurement Policy Board (GPPB) Circular No. 01-2020 dated April 6, 2020, Department of Budget and Management (DBM) Local Budget Circular (LBC) No. 125 dated April 7, 2020 and other relevant laws, rules and regulations exposing the Municipality to various risks in the implementation of the COVID-19 programs, projects and activities.</p>	<p>9184 in the procurement of goods and services and be always abreast with the issuances of the GPPB so that various requirements thereto are always complied with; and</p> <p>c. Municipal Accountant (i) be guided by Section 4(6) of P.D. No. 1445 in the documentation of transactions; (ii) properly record donations received by the Municipality in accordance with COA Circular 2014-002; and (iii) disclose in the Notes to Financial Statements the procurement, issuance and inventory of goods and property, plant and equipment procured by the Municipality including those acquired through donations either in cash or in-kind.</p>	<p>effort to comply with the procurement law for the purchase of goods and services.</p> <p>The Municipal Accountant already ensures that the vouchers were supported with complete documentation before processing of payments. And the donations received were already recorded to its proper accounts.</p>	<p>Partially Implemented</p>	<p>As to the required disclosure, no such disclosure was made in the Notes to FS for the procurement, issuance, and inventory of goods and property, plant and equipment procured by the municipality under the LDRRMF including those acquired through donations in cash or in-kind.</p>

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<p>9. Payments of Representation Allowance and Transportation Allowance (RATA) for CY 2020 were not in accordance with Local Budget Circular (LBC) No. 103 dated May 15, 2013, resulting in a net excess payment of ₱39,750.00. Moreover, lapses and deficiencies in the documentation of the payments were noted contrary to Section 4(6) of Presidential Decree (PD) No. 1445 thus, verification of the number of days of actual work performance of each officials and employees entitled to RATA could not be properly made.</p>	<p>We reiterated our recommendation that Municipal Mayor instruct the:</p> <p>a. Municipal Accountant and the concerned employee who prepares the payroll to strictly observe the provisions of LBC No. 103. The officer responsible in the computation of monthly RATA should always be guided by the daily time records, applications for leave of the department heads and attendance sheet of SB Members during sessions in order to come up with an accurate computation of RATA due; and</p> <p>b. Municipal Accountant to make sure that required supporting documents of payrolls are complete pursuant to Section 4(6) of P.D. No. 1445.</p>	<p>The payrolls for the payment of RATA as computed by the HRMO were already guided and supported with daily time records, application for leave, and attendance sheet of SB Members</p> <p>The payrolls for the payment of RATA were supported with DTRs, leave application, and attendance sheet of SB members during sessions.</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	

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	We further recommended that the Municipal Mayor cause the refund of the net excess payments of RATA amounting to ₱39,750.00 to officials and employees of the Municipality.	The management, through the Municipal Accountant, already collected the noted excess payments of RATA from the responsible officials with total amount of ₱39,750.00.	Fully Implemented	
10. The Municipal Local School Board (LSB) failed anew to observe the prescribed schedule of review and approval of the Special Education Fund (SEF) budget for CY 2020 contrary to Item No. 5.5 of Department of Education-Department of Budget and Management-Department of the Interior and Local Government (DepEd-DBM-DILG) Joint Circular (JC)	We reiterated our recommendation that the Municipal Mayor instruct the Municipal Local School Board (LSB) to review and approve the SEF budget for the ensuing year on the prescribed schedule as stated in the said joint circular.		Not Implemented	It was noted that the SEF Budget was approved only by the Municipal LSB on May 28, 2021, or after seven months of delay from the required timeframe of on or before October 31 of the preceding year.

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No. 1-2017 dated January 19, 2017, thereby limiting the Provincial LSB to consider augmentation to municipalities in the review of the provincial SEF Budget.				
11. The Municipality (a) failed to implement 10 projects funded under the current and continuing appropriations of the 20% Development Fund (DF) with a total budget amount of ₱21,040,043.44; (b) charged expenses which do not partake the nature of capital expenditures; and (c) incurred deficiencies and lapses in the documentation of transactions contrary to the provisions of the Department of the Interior and Local Government and Department of Budget and Management (DILG - DBM) Joint Memorandum Circular (JMC) No. 2017-1 dated February 22, 2017, Section 4	<p>We recommended and management agreed to the following:</p> <p>a. The Municipal Mayor along with the Municipal Planning and Development Coordinator and Municipal Engineer strictly follow the provisions of DILG-DBM Joint Memorandum Circular No. 2017-1 in planning the programs/projects/activities funded by 20% Development Fund and their implementation. Ensure that these programs/projects/activities partake the nature of investment or capital expenditures that will</p>	<p>The PPAs in CY 2021 identified in the fund partake the nature of investment or capital expenditures that will contribute to the attainment of socio-economic development and environmental management outcomes of the Municipality.</p>	<p>Partially Implemented</p>	<p>Five PPAs identified in CY 2020 were still not yet implemented in CY 2021.</p>

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<p>(6) of Presidential Decree (PD) No. 1445 and other relevant laws, rules and regulations exposing the Municipality to various risks in the implementation of the projects charged against the fund.</p>	<p>contribute to the attainment of socio-economic development and environmental management outcomes of the Municipality. See to it also that those development projects identified in the AIP are fully implemented for the benefit of the constituents; and</p> <p>b. The Municipal Accountant (i) be guided by the requirements of Section 4(6) of P.D. No. 1445, COA Circular No. 2012-001 and Section 474 b(5) of R.A. No. 7160 for proper documentation of claims against government funds; and (ii) submit the lacking documents mentioned above.</p>	<p>The Municipal Accountant already ensures that the claims against government funds are supported with complete documentation.</p>	<p>Partially Implemented</p>	<p>However, the pictures showing the embedded items and the billboard or signboard as noted in the findings were still not submitted to the audit team.</p>
<p>12. The Municipality of Looc complied with the requirement that the Gender and Development (GAD) Plan and Budget (GPB) has</p>	<p>We reiterated our recommendation and management agreed that the Municipal Mayor instruct the:</p>			

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<p>been endorsed by the Department of the Interior and Local Government (DILG) Provincial Office. However, infractions were noted such as: (a) incurred lapses in the attribution of LGU programs and projects to the GAD Budget and in the preparation and submission of the DILG endorsed Annual GPB and Accomplishment Report and their supporting documents for CY 2020; (b) failed to establish and maintain its GAD Database; (c) failed to implement the programs/projects/activities (PPAs) funded by the Annual and Supplemental Budgets with a total budget of ₱1,532,733.50; and (d) incurred lapses and deficiencies in the procurement, charging and documentation of disbursements contrary to the</p>	<p>a. GAD Focal Person to (i) submit the endorsed Annual GPB within the time prescribed under Item V of COA Circular No. 2014-001; (ii) include in the Annual Accomplishment Report all changes in the PPAs due to supplemental budgets to reflect the correct accomplishment/performance of the Municipality for the year and for proper monitoring and evaluation by the oversight agencies; (iii) make sure that the GPB and Report and their supporting documents are properly prepared; (iv) inform in writing the DILG Office of the changes in the DILG endorsed GPB and/or if there is a need to implement additional PPAs relevant to current gender issues or GAD related undertakings and adjust the GPB to cater the changes pursuant to Item 6.0.C.7.2 of the PCW-DILG-DBM-NEDA JMC No. 2016-01;</p>	<p>ii. The GAD Focal Person reflected in the GAR the changes in appropriations of PPAs through Supplemental Budget and Resolutions.</p> <p>iii. The GAD Focal Person prepared the GPB and GAR and their supporting documents.</p> <p>iv. The GAD Focal Person already followed the recommendation . No changes were made in CY 2021 that</p>	<p>Not Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>i. The GPB were not submitted within the prescribed timeframe.</p>

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<p>provisions of the Philippine Commission on Women, DILG, Department of Budget and Management, and National Economic Development Authority (PCW-DILG-DBM-NEDA) Joint Memorandum Circular (JMC) No. 2013-01 dated July 18, 2013 and the amendments in PCW-DILG-DBM-NEDA JMC No. 2016-01 dated January 12, 2016 and other relevant laws, rules and regulations, exposing the Municipality to various risks in the implementation of the GAD PPAs.</p>	<p>b. GPFS and the Municipal Budget Officer be guided by Item 4.1.C.4 of JMC No. 2013-01 as amended by Item 3.0.C.4 of JMC No. 2016-01 in the attributions of LGU programs and projects to the GAD Budget;</p> <p>c. MPDC spearhead the setting up and maintenance of the GAD database to serve as basis for gender-responsive planning, programming and policy formulation;</p> <p>d. GFPS to (i) provide technical assistance in the implementation of the GPB and monitor its implementation so that optimal utilization of the fund could be achieved for the benefits of the intended</p>	<p>needs prior notice to the DILG.</p> <p>The attributed projects were already incorporated and funded separately in the plan and budget of its implementing office.</p> <p>The GAD-mandated and attributed PPAs were implemented and the funds therefor were utilized for the</p>	<p>Partially Implemented</p> <p>Not Implemented</p> <p>Fully Implemented</p>	<p>However, errors in the computation of the attributed amount were still noted in CY 2021.</p> <p>The municipality has yet to set up a GAD Database.</p>

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	<p>beneficiaries pursuant to Section 6.1 of the JMC No. 2016-01; and (ii) regularly monitor if the GAD budget is being spent for what it was intended for and check on the actual cost of implementing the GAD activities;</p> <p>e. BAC to be guided by COA Circular No. 2009-001 dated February 12, 2009 in the submission of contract/purchase order and the provisions of the 2016 Revised IRR of R.A. No. 9184 in the procurement of goods and services;</p> <p>f. Municipal Accountant, as the internal auditor, to see to it that supporting documents attached to disbursement vouchers are accurate and complete before processing of claims pursuant to Section 474 b (5) of R.A. No.</p>	<p>benefit of intended beneficiaries.</p> <p>The BAC has observed timeframe in the submission of contracts as well as purchase in CY 2021. They were also guided by the procurement law for the purchase of goods and services.</p> <p>The Municipal Accountant makes sure that the vouchers are attached with complete and</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	

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	<p>7160 and Section 4(6) of P.D. No. 1445; and</p> <p>g. Municipal Budget Officer to reflect in the Obligation Requests the specific GAD PPAs for each disbursement was charged for proper evaluation of the amount expended per PPA.</p>	<p>proper supporting documents.</p> <p>The Municipal Budget Officer indicates already in the Obligation Requests the specific GAD-related PPAs to which the disbursements will be charged.</p>	Fully Implemented	