

Republic of the Philippines
PROVINCE OF NEGROS ORIENTAL

AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION
 Audit Observations and Recommendations
 For the Calendar Year 2024
 As of September 10, 2025



2:43 pm

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan (for Partially Implemented and Not Implemented Recommendations)				Status of Implementation	Reason for Partial/Delay/No-Implementation, if applicable	Action Taken/Action to be Taken		
			Action Plan/ Remarks <i>This column shall be filled out by the agency, detailing the appropriate course of action on the audit observation identified.</i>	Person/ Department Responsible	Target Implementation Date						
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2024 AAR, AO No. 1, page 39	The Local Road Networks account totaling ₱373,712,461.98 remains unidentified due to the absence of the required inventory of local road networks, inconsistent with paragraph 27 of IPSAS 1 and COA Circular No. 2015-008, thus affecting the accurate presentation of the account in the Financial Statements.	<ol style="list-style-type: none"> The Governor issues an executive order to establish the Road Inventory Committee (RIC), clearly defining the duties and responsibilities of its members. The committee must thereafter develop a clear action plan with a detailed timeline on the completion of the road network inventory. A thorough reconciliation will be conducted between the results of the physical count, the records in the Registry, and the books of accounts upon 	<ol style="list-style-type: none"> The Governor has issued Executive Order No. 13, An Executive Order Organizing the Provincial Road Inventory Committee of the Province of Negros Oriental, on July 29, 2025. The Provincial Accountant's Office has sent thru email the complete file to the Office of the Provincial Engineer for identification and verification of these roads, that is if they are part of the existing provincial roads or separately existing or if these roads 	PGO	PAccO and RIC	June 2025	Dec 2025	Fully implemented	For implementation	Lack of manpower – person to focus on LRN account	Coordinate with PEO

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		completion of the inventory, a thorough reconciliation will be conducted between the results of the physical count, the records in the Registry, and the books of accounts. Any discrepancies identified during the reconciliation process be promptly addressed in accordance with the guidelines set forth in COA Circular No. 2015-008 dated November 23, 2015, and COA Circular No. 2020-006 dated January 31, 2020, to ensure that all road network assets are accurately reflected in the financial statements and comply with established accounting and reporting standards.	were donated to the corresponding municipalities; awaiting for their reply.						

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2024 AAR, AO No. 2, page 41	The depreciation expense for the Road Network, with an accumulated depreciation balance of ₱471,365,166.38, was calculated using a uniform estimated useful life of ten years and a 10% salvage value for the total cost rather than for each road component, contrary to COA Circular No. 2015-008 and paragraph 73 IPSAS 17, thus raising concerns about the reliability of the balance and resulting in an undetermined amount of discrepancy.	<p>3. Ensure the immediate establishment and proper maintenance of LRNLC for all road networks and their components prescribed in Annex D of COA Circular No. 2015-008 and based on a thorough physical inventory of all road networks and their components.</p> <p>4. Following the physical inventory and reconciliation of records, depreciation expenses be recomputed separately for each road component and any necessary adjustments be reflected in the books of accounts to ensure compliance with IPSAS 17 and COA Circular No. 2015-008.</p>	<p>The Provincial Accountant's Office has already established and maintained LRNLCs for the existing provincial roads identified by the PEO. However, the PEO has yet to submit the repairs and maintenance cost attributable per provincial road for CY 2022 and 2023 to update records.</p> <p>Accordingly, this office will adjust the computation of depreciation for LRN in accordance with COA Circular No. 2015-008 and paragraph 73 IPSAS 17.</p>	PAccO		June 2025	Dec 2025	Full implementation	-	Establish the LRNLCs for updating
				PAccO				For implementation	For recomputation and adjustment of accounts	For JEV preparation

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2024 AAR AO No. 3, page 43	The reliability of the inventory accounts totaling ₱557,966,849.17 could not be ascertained due to the absence of Supplies Ledger Cards, the inclusion of negative balances amounting to ₱623,726.29, and the presence of dormant accounts totaling ₱22,200,675.08, which are inconsistent with paragraph 76 of IPSAS I, thus affecting the fair presentation of the account balances in the financial statements.	5. The Provincial Accountant ensures to: <ul style="list-style-type: none"> a. Maintain the Supplies Ledger Cards for each inventory item.; b. Investigate the non-moving inventory accounts and erroneous entries, and record the necessary adjusting entries to reflect the correct account balances; c. Observe the prescribed guidelines and procedures for the proper disposition of dormant inventory accounts, in accordance with Item 7 of COA Circular 2023-008; and 	The PaccO is already maintaining the Supplies Ledger Card for each inventory item. Beginning balances for each inventory item cannot be ascertain due to lack of data and supporting documents resulting to different balances for SLC as compared to the GL balances in our books. Only transactions from CY 2020 to present are posted. For dormant or non-moving accounts, we have communicated to the respective offices/hospitals for their submission of the SSMI but no favorable response was received up to this date. No data or documents were available to support their SSMI. In spite of this situation, we will be coordinating with the PGSO and respective supply officers on this matter. The total amount of P623,726.29 negative balances and P22,200,675.08 dormant accounts are for verification. JEV for adjustments will be posted after reconciliation.	PAccO	June 2025	Dec 2025	Partial implementation	Lack of data Lack of personnel in the PAccO office -- focal person also designated as Bindoy District Hospital Accountant	For further monitoring and verification of accounts

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		d. Prepare the monitoring and reporting requirements required under Item 10 of the same COA Circular, and henceforth, ensure that current transactions and those below ten years are properly documented and appropriately acted upon immediately to avoid being dormant.							
2024 AAR, AO No. 4, page 46	The reported balance of breeding stocks, valued at ₱23,076,711.37, could not be relied upon due to (a) incomplete inventory count, (b) non-maintenance of the Work, Other Animals and Breeding Stocks Ledger Card,	6. The Provincial Agriculturist and the Provincial Veterinarian complete the inventory of all breeding stocks and provide the Provincial Accountant and the Audit Team with the results of the physical count, including information	The inventory and physical count of all breeding stocks under the care of the Provincial Agriculture Office is still ongoing. We are currently conducting further monitoring of the project. The Provincial Veterinary Office regularly conducts inventory of all animals from the breeding stations under our supervision.	PVO and PAO					

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	(c) dormant accounts exceeding ten years totaling ₱6,717,359.87, and (d) the non-recognition and measurement of stocks in accordance with IPSAS 27, thereby causing misstatements in the breeding stocks and related accounts for an undetermined amount.	<p>on the prevailing fair market value and cost to sell for each item as of the reporting date.</p> <p>7. The Provincial Accountant (a) prepare the necessary adjusting entries to record any changes in the fair market value less cost to sell of the breeding stock, including births of offspring or dispositions, based on the required information to comply with the measurement criteria of IPSAS 27; and (b) maintain the Work, Other Animals, and Breeding Stocks Ledger Card that contains all relevant details, including information on the acquisition, births of offspring, and dispositions of breeding stocks.</p>	<p>In addition, we are also awaiting the amendments of the Provincial Tax Revenue Code, which will provide the basis for determining the prevailing fair market value and estimated cost to sell for each type of breeding stock, as required for proper evaluation.</p> <p>The adjusting entries and Breeding Stocks Ledger Card data relies on the updated reports from the Offices of the Provincial Veterinary and Agriculture.</p> <p>A summary of the existing/current Breeding Stocks was submitted to the PAccO in the 1st quarter of CY 2025 which is subject to further reconciliation and confirmation with Accounting records.</p> <p>Coordinated with the personnel in charge of the Provincial Veterinary for the reconciliation of the reports.</p>	PAccO	August 2025	December 2025	Partial Implementation	Lack to data submitted to our office.	To review and reconcile the report submitted by the Provincial Veterinary Office. Create adjusting entries to update the Breeding Stocks account after confirmation and reconciliation with PGSO and PVO.

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		<p>8. The Provincial Accountant's Office (PaccO), in coordination with the Office of the Provincial Agriculture (OPA) and the Office of the Provincial Veterinarian (OPV), design and implement the necessary accounting policies and procedures to strengthen internal controls over the Provincial Government's biological assets. These policies include provisions for ensuring the timely flow of relevant accounting information concerning biological assets from the operating units to the PaccO, thereby enhancing accuracy</p>	<p>To create a Committee composed of the representatives/persons in charge of PaccO, PAO, PVO and PGSO to design and implement the system, policies and internal controls in recording and accounting the Biological Assets.</p>	<p>PaccO, PAO and PVO</p>	<p>October 2025</p>	<p>December 2025</p>	<p>For Implementation</p>	<p>Person in charge has other major workload.</p>	<p>To create a Committee composed of the representatives/persons in charge of PaccO, PAO, PVO and PGSO</p>

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		and accountability for succeeding years.							
2024 AAR, AO No. 5, page 50	Service drop wires procured by the Provincial Government for distribution to various barangays were erroneously recorded as Construction in Progress (CIP)-Buildings and Other Structures instead of Construction Materials for Distribution, contrary to paragraph 11 of the IPSAS 12, resulting in the overstatement of the CIP accounts by ₱11,495,167.80 and the understatement of the Inventory and Expense accounts by an undetermined amount, pending submission of the Inventory Transfer Report (ITR).	9. The Provincial Accountant prepare the necessary adjustments to properly classify the service drop wires as Inventory Held for Distribution and require the Property Custodian to submit the ITR and other supporting documents as the basis for the preparation of the necessary adjustments in the books to recognize the transfer of expendable property, in accordance with IPSAS 12, COA Circular No. 2015-009 dated December 1, 2015, and COA Circular No. 2022-004 dated May 31, 2022. 10.	The PAccO adjusted the account per JEV100(18)-20250600073, viz; 10402080 11,495,167.80 10710030 11,495,167.80 Received ITR and other supporting documents regarding the distribution of the service drop wires from the PEO. Required JEV recognizing the distribution will be made after its verification.	PAccO	June 2025	Dec 2025	Partial Implementation	Awaiting ITR from PEO	Adjusted account to inventory held for distribution; to verify ITR submitted by PEO

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2024 AAR, AO No. 6, page 52	Borrowing costs amounting to P 5,035,754.82 were expensed outright, which is inconsistent with paragraph 18 of IPSAS 5 that requires the capitalization of borrowing costs for qualifying assets, thereby overstating expenses and understating asset accounts.	11. Prepare the necessary adjustments in the books to capitalize the borrowing costs incurred in the construction of the qualifying assets in adherence to the requirement of IPSAS 5.	As recommended and as adherence to the requirement of IPSAS 5, adjustment was made capitalizing borrowing costs for CY 2024 per JEV100(01)-20250600820 10710030 5,035,754.82 30101020-03 5,035,754.82 With accompanying transfer entries for General Fund-Proper and General Fund -Loans, inclusive of Interest Expenses for Jan-June 2025 in the amount of P27,200,236.67; JEV100(01)-20250600859 30101010 32,235,991.49 10710030 32,235,991.49 # JEV100(21)-20250600003 10710030 32,235,991.49 30101010 32,235,991.49	PAccO	June 2025	June 2025	Full Implementation	None	Prepared necessary adjusting entries
2024 AAR, AO No. 7, page 54	Unserviceable properties with an acquisition cost of P2,872,383.09, whose net book value could not be determined due to incomplete	12. The Provincial Accountant assigns personnel to focus on completing and maintaining the PPELC. This includes ensuring that each PPE	The PAccO has already assigned personnel to work on the reconciliation, verification and maintenance of the PPELC. The application on Inventory and Procurement System integrated into	PaccO	Jan 2025	Dec 2025	On going implementation	Lack of personnel in the PAccO office – focal person also designated as Bindoy District	Ongoing reconciliation of accounts with PGSO

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	subsidiary records, were not derecognized from the PPE account upon disposal, contrary to paragraph 82 of the IPSAS 17. Additionally, certain other items could not be traced to the ledger card maintained by the Provincial Accountant due to limited data and record deficiencies, potentially resulting in the overstatement of the PPE accounts by an undetermined amount.	<p>item is recorded with the necessary details, such as acquisition cost, description, property numbers, and estimated useful life, and that the total balances are reconciled with the balances in the General Ledger.</p> <p>13. The Provincial Accountant immediately reconciles all disposed unserviceable properties with the corresponding records in the PPELC and derecognizes all assets that have been disposed of and are no longer providing future economic benefits, ensuring proper adjustments to the PPE accounts.</p> <p>14. Lastly, Management avails of the one-time</p>	<p>the current FMIS is still in process. Focal persons from the different concerned offices are still to meet for training on its procedures.</p> <p>Meanwhile, the accountant assigned to this account is currently reconciling and gathering info on the unserviceable properties that were disposed by the PGSO.</p> <p>If all records are in order, this office will recommend to management the one-time cleansing initiative provided under COA Circular 2020-006.</p>						
			-PGSO reply-	PGO, PGSO, PAccO	July 2025	July 2025	Partially implemented	Sent letter dated July 24, 2025 to	

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		cleansing initiative provided under COA Circular 2020-006.	To send a letter to the Provincial Accountant's Office requesting copy of the PPE Ledger Cards to facilitate reconciliation with the Report on the Physical Count of PPE, as part of the preliminary activities in compliance with COA Circular 2020-006.				Awaiting for the PPE Ledger Cards from the PAccO for reconciliation between the RPCPPE.	PAccO requesting for copy of the PPE Ledger Card.	
2024 AAR, AO No. 8, page 56	The derecognition of items of Property, Plant, and Equipment (PPE) due to disposal was incorrectly reported as Other Business Income, while the carrying value of the PPE was closed to Prior Year's Adjustment, which is not consistent with paragraph 83 of IPSAS 17, resulting in the overstatement of the Other Business Income account by ₱2,080,073.96 and an undetermined misstatement of the Gain/Loss on sale of PPE.	15. The Provincial Accountant ensures that all future disposals of Property, Plant, and Equipment (PPE) comply with the provisions of IPSAS 17 and COA Circular No. 2015-009. Specifically, gains or losses arising from the derecognition of PPE are recognized in the surplus or deficit for the period and recorded under the appropriate accounts.	The PAccO commits to ensuring that recognition of surplus or deficit of all future disposals of PPE complies with provisions of IPSAS 17 and COA Circular No. 2015-009 and that all entries be recorded under appropriate accounts.	PaccO	Jan 2025	Dec 2025	Implemented	Erroneous entry	To record a correct accounting entry for future transactions
2024 AAR,	Feasibility studies for seven infrastructure	16. Management conduct in-depth analysis and a	16. It is the Management's submission that GPPB Circular No. 06-2019	PGO			Fully implemented		

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AO No. 9, page 58	projects amounting to ₱5.850 billion, which were funded through loans, were neither prepared nor submitted to the Audit Team, contrary to Section 2 of Presidential Decree (PD) No. 1445 and Section 17.6 of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, thereby raising concerns about whether the projects' viability and the optimal utilization of resources were assessed prior to their implementation.	comprehensive feasibility study, including assessments of financial viability, socio-economic feasibility and management feasibility, to evaluate compliance with the purpose and intent of Section 296(b) of RA No. 7160 and Section 2 of PD No. 1445. Additionally, the study must address the viability and necessity of the project, the financial sustainability of the loan repayment, and the overall impact on the Provincial Government's finances.	which mentions among others, about Feasibility Study and detailed engineering designs, must be read and interpreted in conjunction with the provisions of the law, specifically Section 17.6 of the IRR of RA 9184 and the provisions of Annex "G" on Design and Build. The Management submits and maintains that a Feasibility Study for the Government Center is not mandatory but merely a permissive requirement, so much so that the Preliminary Engineering Study or the Preliminary Design and Construction Studies mentioned in Annex "G" have already complied with.						
2024 AAR, AO No. 10, page 62.	The ₱49,870,000.00 Socio-Civic Projects Fund (SCPF) from the Office of the President for farmers, fisherfolk, and other marginalized families severely affected by the El Niño	17. Management submits the supporting documents to prove that the SCPF provided by the Office of the President was distributed to its intended beneficiaries,	The PSWDO assures that the SCPF was distributed consistent with the purpose for which it was granted. Prior to its distribution, a coordination meeting was held between the PSWDO, Department of Agriculture (DA) – Province, and Department of Social Welfare and Development	PSWDO			Fully implemented		

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	may not have reached its intended beneficiaries, as the supporting documents do not show that the Department of Agriculture (DA) and Department of Social Welfare and Development (DSWD) was involved in identifying the beneficiaries, while the supporting papers submitted pertained to the "Ayuda sa Kaposang Kita Program" (AKAP), a separate DSWD initiative to low-income families and individuals facing economic hardships due to inflation, which may render the disbursements illegal.	the farmers, fisherfolk, and other marginalized families affected by the El Niño phenomenon, in order to ensure that the objectives of the grant were achieved.	(DSWD) – Province. In the said meeting, the guidelines for the distribution of the P49.870 million cash assistance from the Office of the President was discussed and established held last July 8, 2024. The <i>Minutes</i> shows that the representatives of the said government offices came to a consensus to undertake the following: 1. To include in the classification " <i>Other marginalized families/households</i> " not only the vulnerable and disadvantaged, but also farmers and fisherfolk. Such consensus was arrived at so that there will be only one office, the Local Social Welfare and Development Office of the various LGUs, who will assess the beneficiaries. This arrangement was found to be the most efficient way of distributing the cash assistance considering the time-limitation and that it was province-wide. As to the participation of the Department of Agriculture, the Provincial Director would reach out to the municipal and city agriculturists so that they could inform the farmers						

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			and fisherfolk in their respective jurisdictions to be assessed for the cash assistance. 2. That existing forms of the DSWD will be used for the provision of cash assistance. This was because the Deed of Donation covering the money to be distributed by the Provincial Government did not specify what form or documents were needed to be submitted by the beneficiaries. Among the DSWD forms utilized were the <i>Certificate of Eligibility</i> and the <i>Certification of Low Income Earner for Financial Assistance Purposes</i> . Unfortunately, the said forms, since they were already existing, were not edited/customized to reflect the classification " <i>Other marginalized families/households</i> ." The fund source in the existing forms were also not edited/customized to reflect that the source of funds for this particular financial assistance was the SPCF. It can also be verified from the vouchers that the fund source was the SPCF Trust Fund and not from AKAP.						
2024 AAR, AO	The necessity and propriety of hiring Force Multipliers for	18. Management submits a justification for the employment of Force	18. The Management has sent a letter of justification, dated 13 March 2025,	PGO			Fully implemented		

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No. 11, page 65	Task Force SAGAR and Task Force Octopus which cost the Provincial Government ₱16,595,000.00 in CY 2024, is questionable due to the lack of clearly specified duties, functions, and expected outputs in the contract, as well as proof of technical skills and justification for the need to hire these personnel, contrary to Section 517 of the Government Accounting and Auditing Manual (GAAM), Volume 1 and CSC Memorandum Circular No. 24, S. 2002, thus may have resulted in the possible wastage of government funds.	<p>Multipliers and the creation and maintenance of these Task Forces, as well as detailed description of their specific duties, functions and expected outputs.</p> <p>19. Management incorporates the specific duties, functions, and expected outputs be in the individual contracts of services and that these personnel be required to submit monthly accomplishment reports aligned with the respective duties, functions and expected outputs to establish the necessity of their services.</p> <p>20. Furthermore, Management discontinues the use of</p>	<p>addressed to Ms. Velez and Ms. Carbo, of the Commission on Audit.</p> <p>19. The Management has revised the contracts of the Joint Task Forces, which incorporate the specific duties, functions, and expected outcomes.</p> <p>20. For this calendar year, the Management has already ceased using</p>	<p>PGO, HRMO</p> <p>PGO</p>			<p>Fully implemented</p> <p>Fully implemented</p>		

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		any government official's name in government programs and desist from charging to government funds any expenses related to programs that include the initials or surname of any government personality.	the word "SAGAR" in the budget of the Task Force Octopus.						
AAR 2024, AO No. 12, page 69	Appropriations amounting to ₱11,500,000.00 from the 20% Development Fund (DF) for an Electrification Program in various barangays, described in generic terms, were utilized to procure service wires for distribution to barangays at a cost of ₱11,495,167.80, without securing the required separate Sanggunian authorization under Section 22© of RA No. 7160.	21. The Provincial Development Council, when endorsing programs, projects and activities to the Sangguniang Panlalawigan for approval, specify the particular projects to be funded as required under Article 454(d) of the IRR of RA No. 7160. For appropriations that have been presented in lump sum or in generic terms, a separate SP appropriation ordinance/resolution must be secured by the	This funding request was made through a Supplemental Budget, which was reviewed by the Local Finance Committee (LFC). It involved reallocating continuing appropriations under the 20% DF that the implementing office had deemed unfeasible. Before approving the request, the LFC thoroughly evaluated the project's Program of Work and subsequently endorsed it to the Provincial Development Council. It is important to highlight that projects of this nature are not unfamiliar to the Provincial Government. Many appropriations in the Provincial Government's Appropriation Ordinances are contingent upon the submission of	PPDO, PBO	March 2025	Dec 2025	Fully Implemented		

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		Local Chief Executive before utilizing the funds, as required under Section 22© of RA No. 7160.	<p>Programs of Work (POW) from various implementing Departments and Offices before the Provincial Budget Office (PBO) can issue the Allotment Advice (AA) for such projects or programs. For this project, the Provincial Engineer's Office (PEO), acting as the implementing department, submitted the relevant POW for the Electrification Program to Various Barangays, Provincewide, to the PBO. The POW clearly indicates that the entire project consists solely of the costs for materials that will be purchased. As a result, the PBO issued the AA reflecting this composition.</p> <p>Additionally, other projects of a similar nature, such as "Streetlighting in the Different Barangays," funded under the Gender and Development Fund for CY 2020, were also carried out by the Province under comparable conditions, where the entire project was exclusively for material costs.</p> <p>The "Electrification Program to Various Barangays, Provincewide" under the "20% Development Fund" should not be regarded as a general</p>						

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			appropriation and should not need a separate SP Appropriation for its implementation.						
2024 AAR, AO No. 13, page 73	The propriety of the transfer of funds to the Philippine Councilor's League (PCL) amounting to ₱7,400,000.00 is questionable because (a) it was approved for payment despite an outstanding unliquidated fund transfer of ₱12,019,725.32, contrary to Section 3.0 of COA Circular No. 2012-001 dated June 14, 2012, and (b) the fund was intended for the implementation of programs and projects under the responsibility of the executive, thereby violating the separation of powers principle.	<p>22. Management ensures that no additional funds are released to the PCL unless the previous fund releases have been fully liquidated.</p> <p>23. The Provincial Accountant demands PCL to immediately submit liquidation reports for the financial assistance previously provided and return or refund the unexpended or unutilized amount to determine the propriety of the utilization thereof.</p> <p>24. Furthermore, Management refrains from granting financial assistance to the PCL for the implementation of programs, projects, and activities that fall within the</p>	<p>22. The Management has forwarded this concern to the Philippine Councilors' League (PCL), through its President.</p> <p>As per records of the PACCO, no additional funds were released to PCL for CY 2025.</p> <p>A demand letter was sent earlier this year and an aggregate amount of ₱3,902,887.19 was submitted as partial liquidation but is currently on pending status - for completion of various deficiencies.</p> <p>The Management will ensure that all requests for financial assistance from the PCL are carefully reviewed and evaluated to avoid the granting financial assistance to the PCL for the implementation of programs, projects, and activities that fall within the responsibility of the executive branch.</p>	<p>PGO,</p> <p>PaccO</p> <p>PGO, PaccO</p>	Jan 2025	Dec 2025	Full Implementation	None	Continue monitoring of PCL account

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		responsibility of the executive branch.							
2024 AAR, AO No. 14, page 76	Solar lights and canopy tents costing ₱3,890,370.00 procured by the Office of the Governor on the basis of Programs of Work prepared by the Sangguniang Panlalawigan (SP) members were turned over to the latter for distribution to the intended recipient barangays, contrary to Section 468 of the RA No. 7160 on the separation of powers of the executive and legislative branches.	25. Management stops the practice of involving the SP members in the distribution of goods to their respective districts to ensure compliance with the principle of separation of powers and align with the SP members' functions outlined in Section 468 of the Local Government Code.	25. The Management has already discussed this matter with the offices concerned to prevent similar concerns from arising in the future.	PGO			Fully implemented	Recommendation is duly noted. Discontinued the involvement of Sangguniang Panlalawigan (SP) members in the distribution of goods within their respective districts to uphold the principle of separation of powers.	
2024 AAR, AO No. 15, page 78	The transfer of government funds to Non-Governmental Organizations (NGOs) totaling ₱3,500,000.00 is not consistent with COA Circular No. 2007-001 dated October 25, 2007 because the requisites	26. Management identifies the priority projects under its Work Financial Plan that may be implemented by the NGOs and publish these projects in newspapers, on agency websites, and on bulletin boards for at	26. The Management has already discussed this concern with the Community Affairs Office under the Office of the Governor.	PGO, PPDO	January 2025	December 2025	On-going	Some NGOs/CSOs were not able to comply with the requirements by the Provincial Accountant's Office in order to access the funds. 26. The Community Affairs Office is already coordinating with the Provincial Planning Development Office for the identification of priority projects under the Work and Financial Plan of the Province as	

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	and procedures for the entitlement and availment of funds were not complied with, while P2 million were granted for the NGOs asset acquisition, contrary to Section 305(b) of RA No. 7160, casting doubts on the propriety of the transactions.	<p>least three months before the target commencement date.</p> <p>27. Management strictly follows the selection procedure of NGOs in accordance with Sections 4.5.2 and 4.5.3 of COA Circular No. 2007-001 dated October 25, 2007, and RA No. 9184.</p> <p>28. The Provincial Government ensure that the MOA with the NGOs/Pos includes all applicable terms of reference as specified in Section 4.5.3 and 4.5.8 of COA Circular No. 2007-001, and require the Provincial Accountant to strictly evaluate fund transfers to NGOs/Pos, ensuring that no disbursements are certified unless supported by complete</p>	<p>27. The Management has already discussed this concern with the Community Affairs Office under the Office of the Governor.</p> <p>28. The Management, through the Community Affairs Office, will implement the appropriate corrective measures relating to the documentation process and requirements.</p>	PGO, BAC	PGO	January 2025	December 2025	On-going	<p>well as the publication of the projects.</p> <p>27. The Community Affairs Office is already coordinating with the Bids and Awards Committee with respect to the selection procedure of NGOs.</p> <p>28. The Community Affairs Office, in coordination with the Provincial Legal Office, is in the process of revising the MOA to expressly include the terms of reference.</p>

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		documentary requirements as outlined in Section 2.1 of COA Circular No. 2012-001, dated June 14, 2012. 29. Finally, Management strictly adheres to the limitations on the granting of funds to NGOs provided under Section 6.0 of COA Circular No. 2007-001 dated October 25, 2007.	29. The PaccO will continue to require the necessary documentary requirements outlined in COA circular No. 2007-001.	PaccO			Implemented	None	Continue adhering to the requirements of COA Circular No. 2007-001.
2024 AAR, AO No. 16, page 84	A total of P2,290,000.00 for production services related to pageants, the State of the Province Address (SOPA), and fireworks displays was improperly charged to government funds, contrary to Section 343 of RA No. 7160. Additionally, P300,000.00 of the production services and fireworks expenses	30. Management desists from charging to the Provincial Fund expenses related to receptions, pageants, fireworks displays, and similar activities, as well as other related events. 31. The Provincial Accountant record expenditures using the appropriate account in accordance with COA	30. The Management has already discussed this matter with the officials from the Provincial Tourism Office, Provincial Accountant's Office, and the Provincial Budget Office. The PaccO Already implemented the use of appropriate account in recording expenditures in accordance with COA circular No. 2015-009 dated December 1, 2015 to ensure	PGO PACCO			Fully implemented Implemented	 None	30. The Tourism office has already ceased charging to the Provincial Fund expenses related to pageants and similar activities. Use appropriate account in recording expenditures.

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	were inappropriately categorized as Advertising Expenses, contrary to COA Circular No. 2015-009 dated December 1, 2015, highlighting weaknesses in budgetary control mechanisms.	<p>Circular No. 2015-009 dated December 1, 2015, to reflect the accurate amount of the affected accounts for the period ended.</p> <p>32. Further, the Provincial Budget Officer exercise due judgment in the account classification based on the nature of the transactions, specified conditions, and the purpose of ensuring that obligations are charged to appropriate accounts.</p>	<p>proper account classification and budgetary control.</p> <p>Five (5) items were identified as being incorrectly charged to Training Expenses, specifically:</p> <ol style="list-style-type: none"> 1) Conduct of Budget for FY 2023 (Budget Execution and FY 2024 AIP Preparation) – P104,000.00 2) Dagyawan sa Barangay Orientation and Action Planning Workshop – P517,619.00 3) Blessing and turnover of Negros Oriental Halfway House and Turnover of Eclip packages to former rebels – P175,883.00 4) Review and evaluation of POPS Plan 2024 – P29,741.50 5) CY 2024 Executive Budget Proposal – P26,999.90 	PBO					

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			<p>Regarding Items 1, 2, 3, and 4, I lack personal knowledge of the events in question as they occurred before I took office as the Provincial Budget Officer. At that time, I was not serving in this role due to Memorandum No. 258 s. 2022 issued by then-Governor Roel R. Degamo, which assigned me to the Bayawan District Hospital. I resumed my position following Executive Order No. 5 s. 2023, dated June 5, 2023, issued by Governor Manuel L. Sagarbarria, which mandated that all provincial government personnel return to their original posts.</p> <p>Item 5, which took place in August 2024, pertains to a workshop focused on effectively preparing the CY 2024 Executive Budget Proposal. This workshop was supported by a training design outlining activities, instructions, and strategies for preparing the Executive Budget in line with the newly released DBM Local Budget Circular No. 152, dated August 2, 2023. This circular introduces the Budget Operations Manual for Local Government Units, 2023 Edition, which had not been</p>						

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			previously implemented by the Provincial Government.						
2024 AAR, AO No. 17, page 88	Certain personnel under the Contract of Services (COS) performed duties unrelated to their responsibilities as outlined in the Contract of Agreements, of which salaries totaling ₱79,526.77 were improperly charged to the Local Disaster Risk Reduction and Management Fund (LDRRMF), contrary to Section 4.0 of NDRRMC, DILG, DBM and CSC Joint Memorandum Circular No. 2014-1, thereby reducing the funds available for disaster risk management activities.	33. Management stop charging the wages of COS personnel, which are administrative in nature, to 70% LDRRMF. Furthermore, ensure that the services rendered by COS personnel align with their contractual duties and responsibilities to address the inconsistencies noted in their accomplishments.	The preparation of Contracts for Contracts of Services (COS) Personnel which details the duties they are to perform and their specific responsibilities are determined and collated by the Human Resource Division. Upon verification of the ACTUAL duties performed by the corresponding personnel through the Provincial Disaster Risk Reduction and Management Office, it was determined that the functions of such personnel were related to disaster response and preparedness.	PBO,	Feb 2025	Dec 2025	Fully Implemented	The preparation of Contracts for Contracts of Services (COS) Personnel which details the duties they are to perform and their specific responsibilities are determined and collated by the Human Resource Division. Upon verification of the ACTUAL duties performed by the corresponding personnel through the Provincial Disaster Risk Reduction and Management Office, it was determined that the functions of	

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			The PAccO pre-audit team is currently verifying charges of COS Personnel which are administrative in nature so as to avoid charging to 70% LDRRMF. They are also ensuring that the services rendered per accomplishment reports are aligned with their contractual duties and responsibilities.	PAccO	Jan. 2025	Dec. 2025	Implemented	such personnel were related to disaster response and preparedness. None	Be continually cautious on COS transactions
2024 AAR, No. 18, page 92	The Provincial Government was unable to fully establish a GAD database that would have provided gender statistics and sex-disaggregated data for effective planning, budgeting, programming, and policy formulation, as mandated by Section 36© of RA No. 9710, hindering the accurate identification and	34. The Provincial Planning and Development Office (PPDO), in coordination with the GFPS and DILG, establish a comprehensive GAD database containing the necessary information in accordance with the data requirements under Annex B of PCW-DILG-DBM-NEDA JMC No. 2013-01 to aid in effective	Issuance of an Ordinance Amending the Gender Code of Negros Oriental A proposed Ordinance is set to revise the Gender Code of Negros Oriental, particularly the composition of the Gender and Development Focal Point System (GFPS) to strengthen institutional mechanisms for gender mainstreaming in the province; and the establishment of a GAD Database in accordance with Annex B of PCW-DILG-DBM-NEDA JMC No. 2013-01, which will serve as a centralized system for gathering, maintaining, and utilizing gender-related data.	PPDO, GAD Focal Person	August 2025		On-going	The partial or delayed implementation of the GAD Database was primarily due to the limited technical capacity and lack of dedicated personnel during the earlier stages of development. In addition, shifting organizational priorities and the need to finalize	An Executive Order has already been drafted for signature by the Governor and the request for the hiring of CO or JO has been made. 1. Conduct of GAD Database Workshop To support the establishment and operationalization of the database, the Provincial

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	analysis of gender gaps and differences within the locality, which could lead to inefficiencies in program implementation and resource allocation.	gender-responsive planning, programming, and policy formulation by clearly identifying and defining gender issues in the preparation of the annual GPB, ensuring that the proposed PPAs are properly charged to the GAD Fund.	Development of an Initial Version of the GAD Database The PPDO in coordination with the GFPS, will develop an initial version of the GAD Database containing the required data in accordance with Annex B of PCW-DILG-DBM-NEDA JMC No. 2013-01. To ensure its effective development, maintenance, and regular updating, the office will hire a dedicated personnel who will work solely on the GAD Database. This working model will consolidate gender-related data to support the accurate identification of gender gaps and needs, enhance planning efficiency, and guide the implementation of responsive programs and policies. The database will be further refined in accordance with national standards and best practices.					inter-agency coordination mechanisms contributed to the delay. These challenges have since been addressed through the conduct of technical workshops, issuance of policy directives, and allocation of resources to support database development and management.	Government conducted a Workshop on the Establishment, Maintenance, and Stabilization of the GAD Database last May 15, 2025. The activity was attended by members of the GFPS from various provincial departments. This capacity-building initiative equipped key personnel with the knowledge and tools necessary to manage, maintain, and utilize the GAD database, while also aligning inter-office practices in the handling of sex-disaggregated data and gender statistics. 2. Adoption and Use of a GAD Data Form Following the workshop, the Provincial Government adopted a

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								<p>standardized GAD Data Form, now used by all departments and offices. This form serves as a mandatory supporting document and foundational reference in the preparation of the annual GAD Plan and Budget (GPB). It enables the systematic collection of sex-disaggregated data and gender indicators, in line with the requirements of Annex B of PCW-DILG-DBM-NEDA JMC No. 2013-01.</p> <p>3. Hiring of Personnel for the GAD Database To support the establishment of a comprehensive GAD database as outlined in the provision, the Provincial Planning and Development Office (PPDO), in</p>	

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								coordination with the GFPS, has already hired a dedicated personnel tasked specifically to develop and maintain the GAD database. This personnel is responsible for consolidating and organizing the necessary gender-related data in accordance with Annex B of PCW-DILG-DBM-NEDA JMC No. 2013-01.	
2024 AAR, AO No. 19, page 95	Taxes withheld from payments for purchases and compensation were not fully remitted within the prescribed period specified in Item B.4 of the Bureau of Internal Revenue (BIR) Revenue Memorandum Circular (RMC) No. 23-2012 dated February 14, 2012, which may	35. The Provincial Accountant promptly remit all taxes withheld from compensation and payments for purchases in accordance with the prescribed period outlined in BIR Revenue Memorandum Circular (RMC) No. 23-2012, dated February 14, 2012. Additionally, reconcile the amounts	The non-remittance of taxes withheld from payments for purchases and compensation and professional services within the prescribed period is due to the absence of TIN of new suppliers/employees, voluminous transactions and the basis for remittance was the SL or upon posting of disbursement. As of CY2025, we are basing our tax remittance with the processed Report of Checks Issued for the month to minimize timing difference. Our	PaccO	Jan 2025	Dec 2025	Implemented	Lack of manpower Continue multitasking to comply with the required period for remittance – Accountant assigned to remit is also designated as Accountant of Bais District Hospital	

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	hamper the government's immediate use of these funds for various programs and projects and may subject the withheld amounts to penalties and surcharges for delayed remittances.	remitted with the subsidiary ledgers maintained by the Provincial Accountant's Office (PAccO).	assigned Accountant is also exerting effort in securing the TIN of those new clients.						
2024 AAR, AO No. 20, page 99	Funds withheld and recorded under the accounts "Due to GSIS," "Due to Philhealth," and "Due to Pag-ibig" were not fully remitted within the required timeframe, contrary to the provisions of Section 14.1 of the IRR of RA No. 8291, Section 11 of the Revised IRR of RA No. 10606, and Section 3, Rule VII of the IRR of RA No. 9679, which could affect employees' access to benefits from these government agencies,	36. Management implement a review process that would ensure that the monthly remittance matches the total funds withheld, including the performance of reconciliation procedures to address any discrepancies between the withheld amounts and the prepared remittances, and thereafter ensure the timely remittance of all withheld funds in compliance with the applicable laws, rules, and regulations governing the	The PAccO is ensuring that the remittance of the monthly dues to GSIS/Philhealth/Pag-ibigis made on a timely basis or within the prescribed period since these agencies implement penalties on late remittances. Instances where there is a delay includes system rejection by the agency for cases involving or needing Agency Remittance Advice or ARA (for GSIS) like salary differential. Advance remittance of premiums on problematic payroll vouchers so as not to affect employees' benefits. And, delay in the submission from payroll makers the statement of deductions for manually processed payrolls (thru DV).	PaccO	Jan 2025	Dec 2025	Implemented	Uncontrollable events Lack of personnel to focus on remittance Encourage employee to submit on time supporting documents for payroll Hire	

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	including salary and policy loans.	remittances to GSIS, PhilHealth, and Pag-ibig.	This office will continue to review this process to improve delivery of service.						
2023 AAR, AO No. 1, page 35	The Provincial Government was unable to benefit from the one-time cleansing of Property, Plant and Equipment (PPE) which is inconsistent with paragraph 27 of the international Public Sector Accounting Standards (IPSAS) 1, thus adversely affecting the fairness of the presentation of the PPE accounts with a net book value of ₱5,252,224,806.15 as of December 31, 2023, and also depriving the government of reliable and useful information for decision-making and accountability of these assets.	37. Management observes the guidelines and procedures provided in COA Circular No. 2020-006 dated January 31, 2020 for the one-time cleansing of PPE account balances to have a reliable PPE balance that is verifiable as to existence, condition, and accountability as follows: a. Require the Provincial Accountant to assign personnel to prepare and maintain the PPELCs to facilitate the reconciliation of the results of the physical count;	To send a letter to the Provincial Accountant's Office requesting copy of the PPE Ledger Cards to facilitate reconciliation with the Report on the Physical Count of PPE, as part of the preliminary activities in compliance with COA Circular 2020-006.	PGO, PGSO,	July 2025	July 2025	Partially Implemented	Awaiting for the PPE Ledger Cards from the PAccO for reconciliation between the RPCPPE.	Sent letter dated July 24, 2025 to PAccO requesting for copy of the PPE Ledger Card.
			A PPE focal person has been assigned by the PAccO to prepare, maintain and facilitate reconciliation thereof. We are also awaiting the implementation of the PIMS or Procurement and Inventory Management System.	PAccO	Jan 2025	Dec 2025	Partial Implementation	Limited data Lack of manpower	Continue to work with PGSO and Inventory Committee
			If all records of the PPE accounts are in order, this office will recommend to management the one-time cleansing initiative provided under COA Circular 2020-006.						
		b. Conduct the required	To instruct the clerk in charge of assigning the property number to		Jan. 2024	Dec. 2024	Fully Implemented		Instructed the clerk in charge to adopt the

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		<p>preliminary activities before inventory taking;</p> <p>c. Adopt the uniform numbering system for property numbers of PPE and require the Property Unit to update the property stickers based on the prescribed format and to include the required information under Section 5.6 of the Circular;</p> <p>d. Record and document the physical count daily in a standard ICF prescribed in Annex A of COA Circular No. 2020-006 dated January 31, 2020;</p> <p>e. Strictly follow the guidelines and procedures in the conduct of the</p>	<p>adopt the numbering system based on COA Circular No. 2020-006 and to issue property stickers based on the prescribed format.</p> <p>To instruct the inventory team to document the physical count in a standard ICF during the conduct of inventory of PPEs.</p>			Jan. 2024	Dec. 2024	Fully Implemented	numbering system based on COA Circular No. 2020-006 and to issue property stickers based on the prescribed format.
			<p>To instruct the inventory team to strictly follow the guidelines and procedures in the conduct of the Physical count of PPE. To use the List of Non-Existing/Missing PPE Form in recognizing PPE not found during the inventory.</p>			Jan. 2024	Dec. 2024	Fully Implemented	<p>Instructed the inventory team to document the physical count in a standard ICF during the conduct of inventory of PPEs.</p> <p>Instructed the inventory team to strictly follow the guidelines and procedures in the conduct of the Physical count of PPE. To use</p>

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		<p>physical count of PPE, the recognition of PPE items found at the station, and the disposition of non-existing or missing PPE items; and</p> <p>f. Undertake collaborative procedures to ensure that all PPEs in the RPCPPE are duly recorded in their respective records and that the Property Cards (PCs) maintained by the Property Unit and the PPELCs of the Accounting Unit are reconciled.</p>	Instruct the Clerk in Charge to maintain an updated Property Cards.			Jan. 2024	Dec. 2024	Fully Implemented	<p>the List of Non-Existing/Missing PPE Form in recognizing PPE not found during the inventory.</p> <p>Instructed the Clerk in Charge to maintain an updated Property Cards.</p>	
2023 AAR, AO No. 2, page 39	The reported balances of the Construction in Progress (CIP) account were unreliable due to the existence of dormant balances of	38. The Provincial Engineer coordinates with the Provincial Accountant and provide the latter with a copy of the Certificate	The PAccO will furnish the file of the updated CIP (as of June 30, 2025) and will wait for the reply from PEO.	PAccO		Jan 2025	Dec. 2025	Initial Implementation	No basis for adjustment	To send an updated list of CIP and follow up with PEO

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	<p>projects worth P2,374,876.20 and the delayed reclassification of completed infrastructure projects costing P210,708,137.01 to its proper asset accounts contrary to Section 50 of the NGAS Manual, Volume I, resulting in the overstatement of the asset and equity accounts by the amount of depreciation that should have been provided from the time the projects were completed.</p>	<p>of Project Completion of the completed projects so that the proper adjustments may be made to the CIP accounts.</p> <p>39. Require the Provincial Accountant to:</p> <ol style="list-style-type: none"> Conduct verification, analysis, and validation of the accounts; Prepare the necessary adjusting entries for correction of inadvertent errors; Close the cost directly attributable to the completed CIP accounts to the appropriate infrastructure asset account; and Compute the applicable depreciation 	<p>This office will also send a copy of Annex 2.1 and Annex 2.2 of AAR 2023 AO no. 2 to the PEO.</p> <p>As soon as the report from PEO is received, we will conduct verification, analysis and validation of the accounts. JEV will be prepared for the adjusting entries and applicable depreciation expense will be computed.</p> <p>To submit list of completed projects to the PAccO complete with Certificate of Completion.</p>	PEO	Quarterly			<p>To submit list of completed projects with Certificate of Completion to the PAccO.</p>	

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		expense to arrive at an accurate and reliable carrying balance of the PPE, pursuant to Section 50 of the NGAS Manual, Volume I, and paragraph 71 of IPSAS No. 17.							
2023 AAR, AO No. 4, page 45	Fund transfers recorded as Due to NGAs totaling P10,547,022.90 remained dormant for ten years or more. Moreover, the inclusion of cash prizes, incentives, and awards received, as well as trust receipts from GOCCs and sources other than NGAs, in this account is not consistent with paragraph 27 of IPSAS 1 and COA Circular No. 2015-009 dated December 1, 2015, thus misstating the	40. Management complies with the guidelines by implementing the following courses of action: a. Immediately implement the projects and disburse the funds intended for the benefit of the constituents, if still viable, and direct the Provincial Accountant to immediately liquidate the funds received if the projects have	The Provincial Accountant's Office will review and reconcile the various accounts under Due to NGAs and remit to the corresponding offices amounts that are due to them. Adjusting entries, if needed, will also be made after further verification to correct the affected accounts. Prizes, incentives and the like are now treated as Other Income or Trust in the General Fund for those with specific purpose.	PGO, PAccO	Jan 2025	Dec 2025	Initial Implementation	Work Overload	To be reconciled

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					From				To
	balance thereof by ₱12,734,346.85.	<p>already been implemented or completed. Likewise, excess funds from completed projects shall be returned to the source agency;</p> <p>b. Require the Provincial Accountant to review and reconcile the unliquidated fund transfers from the source agencies and prepare the necessary adjusting entries. If review and analysis of dormant accounts is not possible due to the absence of records and documents, observe the procedures for the proper disposition</p>							

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		<p>of dormant accounts as provided under Section 7.0 of COA Circular No. 2023-008.</p> <p>c. Direct the Provincial Accountant to verify the validity of the obligations erroneously recorded under Due to NGAs and thereafter prepare the necessary adjusting journal entries to correct the balances of the accounts.</p> <p>d. Identify the cause of the negative balances and make necessary adjustments accordingly to reflect the correct balances of the affected accounts.</p>							

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2023 AAR, AO No. 5, page 49	Fund transfers recorded as Due to NGAs for Priority Development Assistance Fund (PDAF) amounting to P4,787,050.00 remained outstanding as of December 31, 2023 due to the non-submission of the liquidation report by the implementing agencies contrary to COA Circular No. 94-013 and COA Circular No. 2007-001, precluding the proper assessment of the validity and propriety of fund utilization.	41. Management review and revisit the Memorandum of Agreement (MOAs) to determine the conditions of the grants and institute action against the defaulting NGOs/POs and IA pursuant to the provisions of the MOA, COA Circular No. 2007-001, COA Circular No. 94-013 and SC G.R. Nos. 208566, 208493, and 209251.	41. The Management, due to the various transitions between administrations, no longer has copies of the MOA for review and evaluation.	PGO					
2023 AAR, AO No. 7, page 53	The recording of RPT income was based solely on the remittances from various municipalities and the year-end report of the Provincial Treasurer instead of the actual income received, contrary to	42. Verify the amount of real property tax income due to the province by requiring the Municipal Accountants to submit the weekly summary of the required JEVs with a breakdown of the amounts;	The PAccO has received the report from the Municipal Accountants, specifically from Sta Catalina and Vallehermoso, for CY 2024 and from Sta Catalina only for CY2025. The reports are usually received in the middle of collection validation or completion of validation.	PaccO					
				PaccO					

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	Section 20, Volume I of the NGAS Manual, thereby rendering the reliability of the Due from LGUs and related RPT income accounts doubtful, affecting the fair presentation of the financial statements.	<p>43. Reconcile with the Monthly Abstract of Real Property Tax Collections to ensure that all income that is due to the provincial government is recorded at the end of the year pursuant to Section 20, Volume I of the NGAS Manual;</p> <p>44. Prepare the necessary adjusting entries; and</p> <p>45. Periodically issues demand letters to the Municipal Accountants to ensure strict compliance with the aforementioned requirements.</p>	<p>Reconciliation with the monthly reports was done at a much later date due to the current manpower crisis. On this specific area, concentration is on the validation of the RCD in order to meet submission requirement of quarterly FS.</p> <p>Adjusting entries are prepared if necessary.</p> <p>Demand letters and verbal follow ups in meetings of municipal focal persons and PTO are done.</p>						
2023 AAR, AO No. 9, page 59	The completion of the warehouse and production facility of the Negros Oriental Native Chicken Production and Marketing Enterprise	46. Management requires the Provincial Engineer to prepare and submit evidence or justifications for the suspension of work to the Audit Team. This	In a letter dated 15 March 2024, the Office of the Provincial Engineer has submitted a letter of explanation/justification to the Audit Team regarding the delays due to several suspensions of work and	PEO			Fully implemented		

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	was significantly delayed due to several suspensions of work and extensions of contract time, as well as erroneous computations of revised contract time, in contrast with Memorandum Circular No. 57 dated February 7, 2019 and Item 10 of Annex E of the Revised IRR of RA No. 9184.	should include supporting data or certifications from PAGASA and the PERT/CPM network. Henceforth, ensure that the suspension duration is reasonable and in accordance with existing issuances and provisions of RA No. 9184. 47. The Provincial Engineer submits the contractor's requests for a contract time extension, if any, supported by the findings of facts that would justify an extension and provide a clear presentation of the contract time, specifically during periods of suspensions, resumptions, and time extensions. Additionally, submit an explanation for the additional 73 CDs credited for SO No. 5,	extension of contract time, with attachments.	PEO					In a letter dated 15 March 2024, the Office of the Provincial Engineer has submitted a letter of explanation/justification to the Audit Team regarding the delays due to several suspensions of work and extension of contract time, with attachments.

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		which caused the variance between the actual remaining contract time and the revised contract time per RO.							
2023 AAR, AO No. 12, page 70	The Provincial Government had a consistently low average utilization rate of only 22.89 per cent of its 20 per cent Local Development Fund (LDF) over the past five (5) years, with an unexpended balance of ₱1,790,185,647.96 as of December 31, 2023 and significant delays in the project implementation ranging from one (1) year to more than 10 years from the time they were funded, depriving the constituents of its socio-economic benefits.	48. Management directs the Provincial Planning and Development Office (PPDO) and the Provincial Local Development Council to include in the Annual Investment Plan (AIP) and in the Budget Proposal only those programs and projects that are considered "Implementation-Ready."		PPDO				The Gubernatorial transitions of power at the Capitol from 2022 to 2023 affected greatly the utilization rate of the 20% DF. Having numerous reversions, it affected the implementation of development projects and utilization of the 20% DF.	PPDO and PEO sit down together in the identification of programs and projects to be incorporated in the AIP.
2023 AAR,	Peace and Order PPAs amounting to ₱9.290	49. Management carefully scrutinize and	The Peace and Order Council, led by the Local Chief Executive (LCE), is	PGO			Fully implemented		

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AO No. 13, page 75	million, which did not conform to guidelines thereon, particularly Joint Circular No. 2015-01 dated January 8, 2015 of the COA, DBM, DILG, Governance Commission for GOCCs, and DND and thus are not eligible for funding, were included in the CY 2023 Peace and Order Program (POP) of the Provincial Government, thereby affecting the budgetary limitations for Confidential Fund (CF).	evaluates the eligibility of the PPAs proposed for inclusion in the POP pursuant to Section 3.23 of the COA, DBM, DILG, Governance Commission for GOCCs, and DND Joint Circular No. 2015-01 dated January 8, 2015, and adhere to the budgetary limitations on the appropriation for CF as provided in the same Joint Circular.	thoroughly examining, and confirming the eligibility of the proposed PPAs for inclusion in the POP, in line with Section 3.23 of the COA DBM, DILG, Governance Commission for GOCCs, and DND Joint Circular No. 2015-01, dated January 8, 2015. Additionally, the PPAs must adhere to the budgetary limits set for Confidential Funds.						
2023 AAR, AO No. 14, page 78	Cash advances for confidential funds totaling ₱30,225,189.00 remained unliquidated as of December 31, 2023, contrary to Section 6.2.2 of COA, DBM, DILG, Governance Commission for	50. Management requires the Security Officer duly designated by the former Governors to handle intelligence reports and who has been given security clearance to have access to such classified information to prepare and submit	50. Informed the ICFAU of the situation and circumstances surrounding the liquidation of the confidential funds for the 1st and 2nd quarters for CY 2023, and ensured timeliness in the submission of the necessary documents in accordance with the rules and regulations governing the Confidential Funds.	PGO, PTO			Fully implemented		

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	GOCCs, and DND Joint Circular No. 2015-01 dated January 8, 2015, exposing the funds to potential misuse as well as misstatement of the financial statements.	directly to the ICFAU the liquidation reports and the necessary supporting documents for the above cash advances. Additionally, we recommended that Management ensure the provision of a copy of the duly received transmittal letters to the Audit Team in accordance with Section 6.1.2 of COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015.	Sent letter to ICFAU duly signed by the Provincial Treasurer and Accountant informing said office of the situation and circumstances. The liquidation for the 3rd and 4th quarters of CY 2023 has already been submitted to the ICFAU. The P30,225,189.00 Cash advance for Confidential Funds is composed of the 3 Governors with P10,075,063.00 each. P20,150,126.00 of which remained unliquidated due the untimely death of the Gov. Degamo and Gov. Reyes.	PACCO	August 2025	December 2025	Untimely death of accountable officers Action of PAccO depends on the reply of ICFAU.	Remind the person in charge of the Clearance of the deceased governors Degamo and Reyes to make follow ups to ICFAU for their action and reply.	
2023 AAR, AO No. 15, page 80	The Schedule of Fair Market Values (SFMV) of the Provincial Government has not been revised every three (3) years since CY 2014, contrary to Section 219 of RA No. 7160. Thus, the basis for computing real property taxes may not be appropriate,	51.The Provincial Government revisit their SFMV and seek technical assistance from the DOF-BLGF to fast-track the preparation of the updated SFMVs of all municipalities pursuant to Section 212 of the LGU and cause the drafting of an ordinance for consideration of the	Letter(s) were already sent to the LCE proposing the Conduct of the General Revision with the amount of P15M, but as of writing no budget was given. We are expected to begin this year, hence our office has started trainings and initiated data gathering since March 2025, as we are given only 2 years relevant to R.A. 12001 RPVARA. In fact, a Notice from the Central Office BLGF was already disseminated last April 2025 signed by Executive Director Corazon	PGO, PassO					

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	precluding the maximization of its revenue-raising power to generate additional funds to finance development projects beneficial to its constituents and the general public.	Sanggunian, incorporating therein the proposed SFMV, assessment level, and tax rate. 52. Management expedites the tax mapping project to update the record of the Province and to facilitate the conduct of the general revision of the real property assessment in adherence to Section 219 of the LGC and DILG-DOF JMC No. 2010-001, and closely monitor its completion within the regulatory period of three (3) years.	Agcaoili to conduct the General Revision. The Tax Mapping Project is an on-going project for 14 municipalities and hopefully the additional 4 LGUs will also conduct Tax Mapping. Nonetheless, there is still lack of manpower in this project which causes delays and low outputs.	PAssO					
2023 AAR, AO No. 16, page 82	Various laws and regulations were not adhered to in the handling of collections at Bindoy District Hospital (BDH), thereby providing opportunities to manipulate transactions and commit irregularities.	53. Management requires the cashier present to the Audit Team the ORs for all collections amounting to ₱360,428.00 and to henceforth ensure that all collections are acknowledged by official receipts as mandated by Section	53. The Management, through the Provincial Legal Office, is coordinating with the concerned personnel of Bindoy District Hospital regarding this matter.	PTO	January 2025	December 2025	On-going		

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		305(c) of RA No. 7160 and Section 68(1) of PD No. 1445. 54. Management strengthens its internal control measures concerning the management of collections related to the services provided to patients to safeguard assets and ensure the accuracy and reliability of records.	54. PTO to monitor compliance through regular follow-ups and conduct of evaluation/assessment.	PTO	PTO Reply as of July 30, 2025: Compliance on-going	PTO Reply as of July 30, 2025: Compliance on-going.	PTO Reply as of July 30, 2025: Compliance on-going.		
2023 AAR, AO No. 17, page 85	The inadequate to internal controls for managing government funds within the Community Primary Hospitals (CPH), as evidenced by the concurrent designation of the collecting officer as the disbursing officer, the failure to deposit collections intact daily, and the non-preparation of the RCDs at the end of each business day as	55. Management immediately designates a disbursing officer to each CPH in accordance with Section 4.1.4 of COA Circular No. 97-002 dated February 10, 1997, who shall exclusively perform the disbursing functions, to provide the agency with effective internal control. 56. Management requires the collecting officers	PTO Reply as of July 30, 2025: Abolition of various positions to create fourteen (14) permanent positions (Administrative Aide, SG-1) under the Provincial Health Office to be distributed among the Community Primary Hospitals (CPHs) already in-process by the Human Resource Division (HRD). Said creation will address the shortage in permanent personnel who are concurrently designated as both collecting and disbursing officer.	PGO, PTO	PTO Reply as of July 30, 2025: Compliance on-going.	PTO Reply as of July 30, 2025: Compliance on-going.	PTO Reply as of July 30, 2025: Compliance on-going.	PTO Reply as of July 30, 2025: HRD to provide updates on the creation of permanent positions for the CPHs.	

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	required under Section 29 of the NGAS Manual, Volume I, may expose the funds to possible misappropriation or risk of loss.	deposit the collections intact daily or not later than the next banking day. Where collections are minimal, and the daily deposit thereof becomes costly and impractical, the CO can deposit the collections at least once a week or as soon as the collections reach ₱10,000.00.	56. The Management continuously reminds the Chiefs of Hospital to ensure that the collecting officers in their respective hospitals comply with COA guidelines.	PGO, PTO			Fully implemented		
2023 AAR, AO No. 18, page 87	Disbursements of SEF totaling ₱34,636,976.35 did not conform with Section 40 of COA Circular No. 92-382 dated July 3, 1992, thereby compromising the controls instituted by the LGC and the Circular.	57. The Provincial and Assistant Provincial Administrator immediately desists from approving disbursements charged to the SEF, and require the certification of the Division Superintendent as to validity, propriety, and legality of claims chargeable to said fund pursuant to Section 344 of RA No. 7160 and Section 40 of COA Circular No. 92-382 dated July 3, 1992.	57. The recommendation was duly noted, and immediate implementation was carried out upon receipt of the COA AOM.	PGO			Fully implemented		
			58. PTO Reply as of July 30, 2025:	PTO					

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		58. The Provincial Treasurer issue checks in settlement of SEF obligations only on duly approved and certified disbursement vouchers as required under Section 42 of COA Circular No. 92-382.	Recommendation duly noted. Immediate implementation effected upon receipt of COA AOM.			PTO Reply as of July 30, 2025: Recommendation duly noted. Immediate implementation effected upon receipt of COA AOM.	PTO Reply as of July 30, 2025: Recommendation duly noted. Immediate implementation effected upon receipt of COA AOM.	PTO Reply as of July 30, 2025: Recommendation duly noted. Immediate implementation effected upon receipt of COA AOM.	
2023 AAR, AO No. 19, page 93	Various agricultural input fertilizers worth ₱59,755,287.08 were procured from a lone bidder who should have been disqualified	59. The Technical Working Group (TWG) and the BAC conduct the eligibility screening and post-qualification with the utmost care in order	59. In a reply-letter dated Feb. 14, 2024 by former BAC Chairperson, Engr. Liliani Baliola relative to COA AOM No. 2024-002(23) and 2024-003(23), the documents required by the BAC to the bidder rated as LCRB	BAC		Fully Implemented		The BAC and its TWGs diligently conduct eligibility screening and post-qualification to ensure that contracts are	

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	for non-compliance with the certification requirements under Section 16 of RA No. 10068 and with the bid requirements.	to ensure that the contract is awarded only to qualified contractors who have the legal and technical capability in accordance with the standards of the government set under RA No. 9184, its Revised IRR, and other applicable laws and regulations.	were as follows: 1. Tax Returns filed and taxes paid, 2. Licenses and permits relevant to the project issued from FPA and 3. Addt'l. contract documents. Added in her letter, she mentioned that the COA query regarding this matter was explicitly explained by the Organic Agriculture Focal Person and the Provincial Agriculturist and the BAC Chairperson last June 26, 2023.					awarded only to qualified contractors with the legal and technical capability, in accordance with RA No. 9184, its Revised IRR, and other applicable laws and regulations.	
2023 AAR, AO No. 20, page 93	Procurement of fertilizers totaling ₱59,755,287.08 did not comply with the requirements of COA Circular No. 96-010 and involved acceptance of items that did not conform with specifications, which is inconsistent with Section 118, Volume I of the NGAS Manual.	60. Management requires the personnel assigned to properly and completely fill out the PO to ensure that the supplier will deliver the goods in accordance with the terms and conditions of the contract and to allow comparison with the prevailing market prices, and that the HoPE ensure that the required information is indicated in the POs before approving the same.	60. The Management provides regular reminders to the Inspectorate Team to properly and completely fill out the PO and ensure that the documents are thoroughly reviewed before submission to the HoPE for approval.	PGO, BAC			Fully implemented	Conducted regular monitoring to ensure compliance with COA guidelines.	

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2024 AAR, AO No. 21, page 96	The Provincial Government has not provided a proper facility to properly store and maintain 12 units of Mechanical Combined Rice Harvester/Thresher and five units of Rice/Corn Combined Harvester costing ₱42.415 million, contrary to the requirements of Section V(5) of COA Circular No. 75-6 dated November 7, 1975, thereby exposing the assets to rapid deterioration, destruction, and possible loss.	61. Management takes immediate action to protect the equipment from the elements and safeguard the same against damage and possible theft or cannibalization of parts in accordance with Section V(5) of COA Circular No. 75-6 dated November 7, 1975.	All seventeen (17) units of the combined harvesters had been fully distributed to eligible Local Government Units in the year 2024 in accordance with the approved guidelines and selection criteria.	PGSO, PAgrIO			Fully-implemented	The 12 units of Mechanical Combined Rice Harvester/Thresher and 5 units of Rice/Corn Combined Harvester were distributed to the beneficiary Farmer's Associations in the Province.	
2023 AAR, AO No. 22, page 98	Economic Welfare Assistance (EWA) amounting to ₱40,496,722.31, which is equivalent to one month's basic salary per employee, was granted to officials and employees of the	62. Management requires all officials and employees concerned to refund the amount illegally disbursed and ensure that the grant of benefits to officials and employees is covered by a law or presidential	The PAccO will recommend a scheme for salary deduction upon receipt of final decision from COA.	PGO, PTO, PAccO	Jan 2025	Dec 2025	Partial Implementation	To devise a schedule of salary deduction; withhold/deduct corresponding amount of EWA from the terminal claim of retiring and resigning employees	

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	Provincial Government without legal basis, contrary to Section 12 of RA No. 6758 and COA Circular No. 2013-003 dated January 30, 2013.	authority to avoid the illegal disbursement of public funds.							
2023 AAR, AO No. 24, page 103	The use of the governor's name on a provincial program, SAGAR Center, along with the display of signage featuring the image and name of the government official, is inconsistent with the DILG Memorandum Circular No. 2010-101 dated September 23, 2010, and COA Circular No. 2013-004 dated January 30, 2013, on Information and Publicity on Programs, Projects, and Activities of the Government.	63. Management be guided by the pertinent provisions of DILG Memorandum Circular No. 2010-101 dated September 23, 2010, and COA Circular No. 2013-004 dated January 30, 2013, and refrain from placing pictures, names or mottos of government officials on billboards and signages of government programs, projects, and properties of the Provincial Government to prevent any perception of impropriety.	63. The Management has already removed the billboards and signage with the pictures, names, or mottos of government officials.	PGO			Fully implemented	Remind regularly the elected government officials of the relevant circulars about the prohibition on displaying signages and billboards with their names, pictures, or mottos in the projects and properties of the Provincial Government.	

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2022 AAR, AO No. 1, page 35	Various reconciling items in the Bank Statements (BRS) amounting to ₱4,188,832.22 remained unadjusted at year-end, while nine bank accounts with an aggregate amount of ₱203,719.35 are closed or unverified for lack of information and BRS, contrary to Section 3 of COA Circular No. 96-011, thus presenting an inaccurate and unreliable balance in the financial statements.	64. The Provincial Treasurer secure all stale checks and their supporting documents, cancel the same, and furnish the Accounting Office with the original DVs for them to prepare a JEV restoring the Cash in Bank and crediting Accounts Payable and Prior Years' Adjustment for stale checks less than two years and for those beyond two years, respectively, and henceforth, regularly monitor all outstanding checks so that written notices can be sent to the payees a month before these become stale.	Please see attached Annex A-1 to A-2 indicating JEV details for reversal of stale checks. Please see attached Annex B indicating JEV details for reversal of stale checks.	PTO			Fully implemented		
2022 AAR, AO No. 2, page 40	Cash advances totaling ₱21,616,297.42, of which ₱13,326,697.50 or 61.65%, had been outstanding for one year to over ten years, remained unliquidated	65. The Provincial Accountant demand the immediate liquidation of all outstanding cash advances by issuing final demand letters	As of June 30, 2025 Cash advances outstanding for one year to over 10 years covers only 33% of the total Cash Advances. A significant decrease of percentage of account subject for liquidation compared to the past years due to the regular	PaccO	January 2025	December 2025	Full implementation	Write Off of the Dormant accounts lacks the necessary documents due to unavailability and insufficiency of	Apply again for the write off of Outstanding for over 10 years receivables with the data available.

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	as of year-end, contrary to COA Circular No. 97-002 dated February 10, 1997, thus expenses were not properly recognized on periods these were incurred. Moreover, the request for write-off of dormant cash advances amounting to ₱4,287,051.98 was not adequately supported by documentary requirements under Section 8.3 of COA Circular No. 2016-005 dated December 19, 2016.	<p>directed to the accountable officers concerned, otherwise, if no liquidation is made, impose the sanction of withholding the salaries of those who still fail to settle their accounts after due notice.</p> <p>66. The Provincial Accountant makes sure that the request for authority to write-off dormant receivables is accompanied by complete supporting documents as enumerated under Section 8 of COA Circular No. 2016-005 to avoid denial of such a request and that the Provincial Governor files the said request to address the overstatement of receivable accounts in the financial statements</p>	<p>issuance of demand letters and the additional requirement of the PAccO to execute the Affidavit of Undertaking for Accountable Officers requiring them to liquidate within the specified period of time of which if one fails to comply there is an automatic salary deduction to settle the cash advance.</p> <p>The Provincial Accountants Office will again submit the Request for Authority to Write Off Dormant Accounts with the available data. The major hindrance for the submission of the required supporting documents is due to the unavailability and insufficiency of data, death of accountable officers and unknown whereabouts of the AOs.</p>	PAccO			data, death of accountable officers and unknown whereabouts of the AOs.		

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		due to the remote possibility of their settlement.							
2022 AAR, AO No. 7, page 54	Advance payments for mobilization amounting to ₱29,456,623.60 for six Payapa at Masaganang Pamayanan (PAMANA) projects remained unrecouped despite the official termination of the contract in CY 2020, contrary to paragraph 4.3, Annex E, of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 and Sections 46.1 and 46.3 of the General Conditions of Contract (GCC), which could result in the loss of a substantial amount of funds.	67. The Provincial Government (a) demand the immediate refund of the unrecouped advances and forfeit the corresponding irrevocable standby letters of credit or guarantee/surety bonds posted by the contractor; (b) initiate legal action in case of refusal to refund the unrecouped advances if warranted; and (c) henceforth strictly comply with the provisions of existing issuances regarding the recoupment of advance payments made to contractors.	Because of the previous administrative changes, the demand letters sent were no longer followed up. The Provincial Legal Office, under the current administration, will send a final demand letter and initiate legal action should there still be a failure to refund the said amount.	PGO, PLO					
2022 AAR, AO No. 10,	Appropriations amounting to ₱48,889,329.58 for PPAs of the PGNO out	68. The Provincial Development Council, in endorsing specific PPAs to the		PPDO				PPAs to be funded under the 20% Development Fund in the AIP should have	

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page 63	of the 20 per cent Development Fund (DF) are described in generic terms, while ₱7,769,651.00 are lumpsum appropriations contrary to Article 454(d) of the IRR of RA No. 7160, also known as "The Local Government Code of the Philippines," which may affect the timeliness of the implementation of the PPAs.	Sangguniang Panlalawigan for approval, indicate the project location, specific implementation schedule, and physical target to facilitate the timely implementation of the PPAs. For appropriations already presented in a lump sum or in generic terms, a separate SP appropriation ordinance/resolution shall be secured by the Local Chief Executive before utilizing the fund. Henceforth, Management is enjoined to strictly comply with Article 454(d) of the IRR of RA No. 7160.						identified specific location, implementation schedule and physical targets in a given year	
2022 AAR, AO No. 14, page 73	Unexpended balances of the Local Disaster Risk Reduction and Management Fund (LDRRMF) Continuing	69. In the preparation of the LDRRMFIP, the Provincial Disaster Risk Reduction and Management Council (PDRRMC) identify	As a commitment to the adherence to these recommendations, the division would like to highlight the following actions:	PDRRMO	2024	2025	Ongoing		

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	Appropriations (CA) totaling P8,747,114.41 from 197 completed projects were not reprogrammed to other disaster risk reduction and management activities as required under Section 5.1.11 of COA Circular No. 2012-002 dated September 12, 2012. Moreover, P23,574,175.90 were presented in a lump sum instead of specifying the projects and activities to be funded, contrary to Section 5.1.2 of the Circular, which may result in the delay or non-implementation of DRRM projects.	the specific PPAs for disaster mitigation, prevention, and preparedness in accordance with Section 5.1.2 of COA Circular No. 2012-002 dated September 12, 2012, and that in the preparation of the LDRRMFIP, the OIC-LDRRM Officer consider all aspects, such as the implementation schedule, availability of manpower, and other resources, to complete the projects within a reasonable period and to improve the disaster preparedness and response capabilities of the Province.	<ol style="list-style-type: none"> Enhancing the division's administrative capacity and capability by adding additional personnel and revisiting processes. Conducting trainings on the procurement process. Enhancing our office systems management. Revisiting of the unexpended balances to determine if it is still implementable.						
2022 AAR, AO No. 16, page 80	The Provincial Government did not prepare the Public Service Continuity Plan (PSCP) as required in the	70. LCE institutionalizes the PSCP by creating a working group that will perform the following activities:	The Local Disaster Risk Reduction and Management Division has already formulated a draft of the PSCP but is still in the process of finalization.	PDRRMO			Ongoing		

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	National Disaster Risk Reduction and Management Council (NDRRMC) Memorandum No. 33, s. 2018 and No. 57, s. 2020, nor did the Local Chief Executive (LCE) organize a working group to formulate the plan as required in Section 5.0, Chapter II, of the PSCP Guidebook. This may impair the continuous delivery of quality essential services to the public during an emergency, disaster, or any disruptive event.	<ul style="list-style-type: none"> a. To conduct a risk assessment; b. To identify critical processes and functions; c. To determine scenarios that may disrupt normal operation; d. To conduct risk analysis and impact analysis; e. To formulate the PSCP based on the identified risks on critical processes and functions and the related steps to be followed to eliminate, if not mitigate, the impact of the determined disruptions following the prescribed templates and requirements in the PSCP guidebook; and f. To submit the plan to the PDRRMO for review, to the Local Chief Executive for approval, and to the Sangguniang 							

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		Panlalawigan for the passage of a resolution to institutionalize the PSCP.							
2022 AAR, AO No. 17, page 83	The rules and regulations on the grant and liquidation of cash advances were not strictly adhered to because the cash advances amounting to ₱3,500,000.00 for the Executive-Legislative Agenda (ELA) of PGNO were not supported by a program of expenditure or approved activity budget, while the total cash advance of ₱5,454,500.00 was not liquidated within the prescribed period, contrary to the pertinent provisions of COA Circular No. 97-002 dated February 10, 1997. Moreover, the ELA was conducted outside their territorial	71. Management complies with the rules and regulations on the grant, utilization, and liquidation of cash advances in accordance with the pertinent provisions of COA Circular No. 97-002 dated February 10, 1997, and demand that the SDOs settle their accountabilities immediately. Otherwise, if no liquidation is made, impose the sanction of withholding their salaries pursuant to Section 9.3.2 of the Circular, without prejudice to the filing of administrative and criminal cases as may be warranted under the circumstances.	The PAccO is already implementing strict compliance to the rules and regulations on the grant of cash advances. Submission of a liquidation report of outstanding balance is required to be granted another cash advance. All activities/ programs currently undertaken must have an approved program of expenditures as part of the documentary requirements for payment. Demand letters were sent to the Accountable Officer for the settlement of the ELA Cash Advance. Verbal follow ups were also made. The concerned AO submitted the Liquidation Report to the Accounting Office. Submitted documents for liquidation were incomplete and were returned for completion.	PAccO, PGO	Jan 2025	Dec 2025	Partial Implementation	Waiting for the submission of lacking documents by the AO.	Follow up submission by the Accountable officer.

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	jurisdiction, resulting in the incurrence of a substantial amount of expense, contrary to Sections 6.1 and 6.2 of COA Circular No. 2012-003 dated October 29, 2012, thereby undermining the prudent use of scarce financial resources of the government.								
2022 AAR, AO No. 18, page 87	The specific guidelines on the implementation of the Medical Assistance to Indigent Patients (MAIP) Program of the Department of Health (DOH), as provided under Section VI of DOH Administrative Order No. 2020-0060 dated December 23, 2020, were not fully complied with because (a) the medical assistance granted to 3,483 patients amounting to	72. The MSW and the Provincial Accountant submit the lacking documents on patients availing of medical assistance required under Section VI (1) of AO No. 2020-0060 dated December 23, 2020, to facilitate the evaluation of the disbursements.	We have already communicated with NOPH to submit the lacking documents on patients availing of medical assistance. Currently compiling the documents for submission.	PAccO NOPH	Jan 2025 Jan 2025	Dec 2025 Dec 2025	Implemented Partial Implementation	Compiling documents	

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	₱22,210,846.66 was not supported with complete documentary requirements, contrary to Section 4(6) of Presidential Decree (PD) No. 1445; and (b) the mandatory Senior Citizen discounts were charged thereto, reducing the fund by ₱206,265.95 that could have been provided to other patients eligible for the said program.								
2022 AAR, AO No. 19, page 92	The procurement of food supplies amounting to ₱7,226,143.80 for prisoners' subsistence at the Negros Oriental Detention and Rehabilitation Center (NODRC) was neither in accordance with the Annual Procurement Plan (APP) nor compliant with the procurement procedure for direct purchase of food supplies	73. Management requires the DO to submit to the Audit Team valid evidence of receipts of payment for food items purchased amounting to ₱4,987,676.00 in conformity with COA Circular No. 2004-006, dated September 9, 2004, and to, henceforth, ensure that all RDs are properly supported with all the required basic supporting documents.	NODRC is still waiting for the remaining sales invoice of another supplier for submission to the COA office.	NODRC			Remarks: We submitted copies of Sales Invoice from supplier, VAM FISH DEALER from the period of January 1 to August 28, 2022 in the amount of Four Million Sixty-Nine Thousand Eight		

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	prescribed under Section 11 of Republic Act (RA) No. 11321. Moreover, the related payments were not supported by complete documentation, contrary to Section 4(6) of Presidential Decree (PD) No. 1445. Thus, the integrity of the procurement process and the propriety of the disbursements might be questionable.						Hundred Eighty Pesos (P 4,069,880.00) on December 10, 2024. Attached hereto is a machine copy of my indorsement letter. Furthermore, we are processing the remaining sales invoice of another supplier for submission to the COA office.		
2022 AAR, AO No. 20, page 98	Construction Safety and Health Programs (CSHP) used to support the procurement of the civil works for projects totaling ₱47,165,134.36 in CY 2022 lacked the required approval of the Department of	74. The BAC requires the winning contractor to submit the CSHP duly approved by DOLE in compliance with Section 5.2 of DOLE DO No. 13 dated July 23, 1998, and Section 37.2.3(f) of the Revised IRR of RA No. 9184.	74. As a corrective measure, CSHP approved by DOLE is required as one of the contract requirements which will be asked upon issuance of the Notice of Award. According to the bidders and as per query, contractors can request approved CSHP for DOLE upon presentation of the NOA or contract, and it will take at least three (3) months before they can secure the approved CSHP.	BAC			Fully implemented	This was already acted upon by BAC. No issuance of NTP if there is no approved CSHP from DOLE.	

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	Labor and Employment (DOLE), contrary to Section 5.2 of DOLE Department Order (DO) No. 13 dated July 23, 1998, and Section 37.2.3(f) of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184. Moreover, the CSHP was not even integrated into the construction cost of some of the projects, implying that construction safety measures were not enforced during project implementation, contrary to Sections 5.3 and 17 of DOLE DO No. 13, thereby adversely affecting the safety and welfare of the workers and the general public within the immediate vicinity of the construction site.								

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2021 AAR, AO No. 2, page 39	Contrary to Section 124 of the Manual on the New Government Accounting System (NGAS) for (LGUs), Volume I, the Inventory Committee, as in the previous years, did not conduct the required physical count of inventories nor prepare a Report of Physical Count of Inventories (RPCI), and consequently, a reconciliation of book balances with actual physical count could not be done. Thus, the accuracy of the balances of the Inventory Held for Distribution and Consumption accounts totaling P652,712,883.57 as of December 31, 2021, could not be relied upon as it may have been possibly overstated.	75. Require the Inventory Committee to conduct the periodic physical inventory of supplies by type and submit the RPCI to the Audit Team no later than July 31 and January 31 of each year for the first and second semesters, respectively;	To conduct the Semi-Annual Physical Count of Inventories and thereafter reconcile the records with the Provincial Accountant's Office.	PGSO	Jan 2025	Dec 2025	-Partially Implemented	- Some of the Offices/Hospitals failed or were late in submitting their Inventory Statements which is the basis of the Inventory Committee in the conduct of the Physical Count.	- Submitted to COA and PAccO copy of the Report on the Physical Count of Inventories (RPCI) for the 1 st semester of CY 2024 last September 12, 2024.
		76. Enjoin all stock custodians and the PAO to reconcile their records.	To submit to the PAO copies of the RPCI for reconciliation.	PGSO,	Jan 2025	Dec 2025	-Partially Implemented	Not all of the stock custodians were able to submit their Inventory Statements which is the basis of the Inventory Committee in the conduct of the Physical Count.	- Submitted to COA and PAccO copy of the Report on the Physical Count of Inventories (RPCI) for the 2 nd semester of CY 2024 last February 20, 2025.
			Awaiting reports from the Inventory Committee for reconciliation with our books	PAccO	Jan 2025	Dec 2025	-Partially Implemented	Establishment of Inventory committee	Request for the Inventory committee report

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2021 AAR, AO No. 4, page 44	Provincial government-owned vehicles were not marked with the words "FOR OFFICIAL USE ONLY" and the Province's name and were kept in the end-users' respective residences when not in use, contrary to COA Circular No. 75-6 dated November 7, 1975, thus exposing these vehicles to the risk of abuse and misuse by the personnel responsible therefor.	77. Management observes the rules and regulations governing the use of government vehicles and effect the mark "FOR OFFICIAL USE ONLY" and the LGU's name to prevent any unnecessary and unofficial use of government vehicles. Otherwise, any expenses incurred in connection with the personal or unofficial use of government vehicles shall be disallowed in audit, and the official found responsible therefor shall be held personally liable for the expenditures arising therefrom.	- Require the marking of "FOR OFFICIAL USE ONLY" as a prerequisite in the inspection and acceptance of the newly purchased vehicle. - Inform requesting office to include in the specifications the marking of "FOR OFFICIAL USE ONLY" in the preparation of the respective Purchase Request.	PGSO	Jan. 2024	Dec. 2024	- partially implemented	- Some of the markings/stickers were detached due to wear and tear	- Remind the end-users to make sure that government vehicles should be marked with "FOR OFFICIAL USE ONLY" - To send communication to all offices reiterating the required markings.
2021 AAR, AO No. 5,	Lapses and documentary deficiencies were noted in the payment of	78. Management requires the concerned Heads of Offices to ensure that payrolls covering	We have already submitted the requirements to COA except for the following: 1. Agriculturist's Office	PAccO	Jan 2025	Dec 2025	Partial Implementation	Unintentionally, no follow up was made due	To follow up these offices

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page 46	COVID-19 Hazard Pay totaling ₱4,845,985.40 to the provincial government employees/workers contrary to Section 4(6) of Presidential Decree (PD) No. 1445 and other pertinent laws, rules, and regulations, hence, the propriety and regularity of the grant during the period of the implementation of the Modified Enhanced Community Quarantine (MECQ) could not be ascertained.	<p>payment of COVID-19 Hazard Pay are supported with:</p> <p>a. Authority from the head of office to render service during the period of the MECQ stating the prescribed official working hours as well as entitlement to COVID-19 Hazard Pay;</p> <p>b. Individual-approved daily time record or daily report of attendance indicating the dates and time they physically reported for work;</p> <p>c. Authority from the payee and identification documents if claimed by a person other than the payee;</p>	<p>2. Legal Office 3. Governor's Office 4. General Services Office 5. Social Welfare and Development Office 6. Bais District Hospital</p> <p>We will continue to follow up submission of requirements of the above-mentioned offices.</p>						
2021 AAR, AO No. 6,	The complete detailed specifications, suppliers' information, and brand names of welfare goods and	79. Management, henceforth, require the personnel concerned or the end-user duly authorized by the Head	The recommendations of COA have been duly complied with in the BAC's procurement process, as the detailed specifications, especially the brand	PGO, BAC			Fully implemented	This has already been duly complied with by the BAC.	

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page 50	other supplies totaling P35,603,204.35 procured to mitigate the effect of the COVID-19 pandemic and Typhoon Odette, were not indicated in the Purchase Orders (POs), contrary to Item B of COA Circular No. 96-010 dated August 15, 1996, thus, making it difficult to determine the price reasonableness and compliance with Section 5 of Government Procurement and Policy Board (GPPB) Circular No. 01-2020 dated April 16, 2020.	of the PE to properly and completely fill out the relevant and required information in the POs to ensure that the supplier will deliver the goods in accordance with the terms and conditions of the contract and to also allow comparison with the prevailing market prices in the locality, or with the existing price data of the agency, the Department of Trade and Industry or other relevant agencies. 80. Management requires the approving officer/Head of the PE to ensure that the required information is indicated in the POs before approving the same.	offered by the suppliers, are clearly indicated in the POs. The Management regularly reminds the assigned personnel to ensure that all required information is indicated in the POs before submitting them to the approving officer/Head of the PE for approval.				Fully implemented		

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2021 AAR, AO No. 7, page 52	Copies of 49 perfected contracts amounting to ₱399 Million and their supporting documents were not submitted to the auditor for review within five working days from approval thereof as required under COA Circular No. 76-34, as restated under COA Circular Nos. 2009-001 and 2012-001, thus the determination of the reasonableness of contract prices and the initial evaluation that the contractual covenants were not disadvantageous to the Provincial Government could not be timely conducted.	81. Management submits the copies of the contract and their required supporting documents to COA for contract review within five days from execution of the contract and to assign such responsibility to competent personnel or a committee solely dedicated to the task so that contracts can be reviewed promptly as to the reasonableness of prices and deficiencies corrected before final payments are made.	The recommendation is duly noted and complied with by the BAC Secretariat.	BAC			Fully implemented	The BAC has strictly observed the required five (5)- day submission; however, there are still delays in some projects, which are caused by voluminous reproduction of copies due to voluminous procurement projects.	
2021 AAR, AO No. 10, page 62	The distribution of various welfare goods amounting to ₱54,798,286.00 for relief operations during the declaration of the General and Enhanced	82. Require the Provincial Accountant and the OIC-PSWDO to submit the following documents: a. Acknowledgment receipt or any	a & b) The then Ms. Vicky G. Enopia PSWDO during the Pandemic, failed to return over the Acknowledgment Receipts of the recipient LGUs and master list of the intended beneficiaries.	PSWDO					

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	Community Quarantine in CY 2020 due to COVID-19 pandemic was not properly documented contrary to Section 4(6) of Presidential Decree (P.D) No. 1445 and pertinent provision of COA Circular No. 2012-01 dated June 14, 2012, thus, raising doubt that some of the relief goods were not actually given to the intended beneficiaries.	<p>document showing proof of receipt of the welfare goods by the recipient LGUs;</p> <p>b. Master list of the intended beneficiaries per LGU; and</p> <p>c. Authority from the intended beneficiaries and identification documents if claimed by a person other than the payee;</p> <p>83. Management requires the officials and personnel involved in the distribution of welfare goods to submit their explanation/justification for the abovementioned discrepancies noted in the RDSs.</p>	<p>c) The then OIC-PSWDO Rosa Emelia S. Banquerigo requested for a copy of the Relief Distribution Sheet submitted by Ms. Vicky G. Enopia from your office for review. It was later found that the name of the recipient LGUs were lacking, making it difficult to verify the identities of the recipients.</p> <p>The Accounting Office is still coordinating with PSWDO to comply with the submission of the following requirements.</p>	PAccO,	Jan 2025	Dec 2025	Partial Implementation	Change of person in charge; no records or copies of the distribution lists were turned over upon retirement of OIC	Remind PSWDO about this deficiency

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2021 AAR, AO No. 11, page 62	Utilization of unexpended Local Disaster Risk Reduction and Management Fund (LDRRMF) of previous years in the Special Trust Fund (STF) amounting to P7,876,666.01 for programs, projects, and activities (PPAs) was neither incorporated in the Local Disaster Risk Reduction Management Fund Investment Plan (LDRRMFIP) nor found in the approved Annual Investment Plan (AIP) contrary to COA Circular No. 2012-002 dated September 12, 2012, and NDRRMC-DBM-DILG JMC 2013-01 dated March 25, 2013. Hence, programs, projects, and activities (PPAs) using the LDRRMF of previous	84. Management require the LDRRM Officer to update and revise the LDRRMFIP annually, to include activities to be funded from the unexpended QRF and DRRMF-MOOE of the previous years which were transferred to the Special Trust Fund, to submit the same to the PDRRMC for approval, which in turn should be submitted by the latter to the Local Development Council (LDC) for deliberation and inclusion in the revised AIP, for approval by the Sangguniang Panlalawigan, otherwise, the subject expenditures would be suspended in audit. 85. Henceforth, the PDRRMC and PDRRMO review and update the LDRRMFIP	An LDRRMFIP was prepared for unexpended balances from the Special Trust Fund.		PDRR MO		Recommendation was complied with and adhered to.	An LDRRMFIP was prepared for unexpended balances from the Special Trust Fund.	

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	years may have been implemented without legal basis.	annually, to include priority projects and activities to be charged to prior years' unexpended DRRMF to facilitate timely implementation and to maximize the utilization of the fund.							
2021 AAR, AO No. 12, page 66	Only 26 of the 62 programs, projects, and activities (PPAs) with appropriations totaling P56,992,935.60 under the 70% Mitigation Fund (MF) of the Local Disaster Risk Reduction and Management Fund (LDRRMF) for CY 2021 were fully implemented due to inadequate planning, contrary to Section 12(6) of Republic Act (R.A.) No. 10121 and Section 4.0 of National Disaster Risk Reduction and Management Council	86. The Provincial Disaster Risk Reduction Management Council (PDRRMC), through the PDRRM Officer, address the causes of delay in project implementation. In the preparation of the LDRRMIP, the PDRRMO consider all aspects, such as the implementation schedule, availability of manpower, and other resources in order to complete the projects within a reasonable period of time to improve disaster preparedness and	As a commitment to the adherence to these recommendations, the division would like to highlight the following actions: 1. Enhancing the division's administrative capacity and capability by adding additional personnel 2. Conducting trainings on the procurement process. 3. Enhancing our office systems management. Revisiting of the unexpended balances to determine if it is still implementable.	PDRRMO	2024	2025	Ongoing		

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	(NDRRMC), Department of Budget and Management (DBM) and Department of the Interior and Local Government (DILG) Joint Memorandum Circular No. 2013-1 dated March 25, 2013. Thus, there is the risk that the Province may not be prepared to manage the adverse effects of disaster in case of calamity.	response capabilities of the Province.							
2021 AAR, AO No. 13, page 68	The Province still failed to submit the complete Summary/List of Donations Received, Distributed, and Balances within the prescribed period, while partial lists for donations worth ₱489,981,252.02 did not show the quantity distributed and the remaining balances nor adequately supported	87. Management prepare and furnish the Audit Team with a complete Summary/List of Donations Received, Distributed and Balances that is properly categorized, appropriately signed and accomplished with details of the quantity distributed per item, balances of remaining items, as well as supported with copies	- For the NOPH, IPHO, PSWDO and PDRRMC to coordinate with the PGSO upon receiving donations in-kind for proper documentation and inventory.	PGSO	Jan. 2025	Dec. 2025	On-going	In-kind donations are delivered directly to the recipient Offices or Hospitals. - PGSO has no safe and adequate storage facility to store in-kind donations. - Propose to the management the construction or lease of a safe and adequate storage facility for PGSO to be able to	

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	with the required documents contrary to COA Circular No. 2020-009 dated April 21, 2020, thus, precluding timely evaluation from ensuring that these were properly accounted for.	<p>of the (a) Acknowledgement Receipts of the Donations In-Kind; (b) Proof of receipt by and distribution to the beneficiaries; and (c) Inventory of remaining undistributed items, if any, in accordance with Section 1 of COA Circular No. 2020-009 dated April 21, 2020.</p> <p>88. Management delegate the receipt and acknowledgment of the donations in-kind to the GSO, which will take heed of the basic controls in the receipt, recording, inventory, storage and distribution of all donations in-kind received and will prepare and submit the required reports together with the supporting documents.</p>						store, receive and acknowledge the donations.	

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2020 AAR, AO No. 2, page 40	Management did not monitor liquidation neither did the Provincial Accountant process and take up liquidations of funds transferred to various national government agencies, government-owned and/or controlled operations, local government units and non-government organization/peoples' organizations amounting to ₱82,920,937.16, which remained unliquidated for more than one year to more than five years, contrary to Section 4.6 of COA Circular No. 94-013 dated December 13, 1994 and Section 5 of COA Circular No. 2007-001 dated October 25, 2007, exposing government funds to possible loss for failure of recipients to account	89. The Provincial Accountant a) demand immediate liquidation of funds transferred to different agencies and to ensure that subsequent fund transfers be granted, utilized and liquidated in accordance with COA Circular No. 94-013 dated December 13, 1994; b) confirm and reconcile balances with the IAs; c) prioritize verification of the liquidation reports submitted by the IAs to avoid overstatement of the receivable accounts in the financial statements; and d) ensure that funds are released to IAs only when covered by an agreement or contract and funds released to IAs are correctly taken up in the books as trust liabilities by requiring	The PaccO will investigate the non-moving accounts and send a demand letter requiring liquidation of funds transferred.	PAccO	Jan 2025	Dec 2025	Partial Implementation	Lack of manpower	To check the accounts involved if liquidations were received

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	for the funds and overstated, as well, the receivables of the Province as of December 31, 2020.	them to submit a copy of the journal entry voucher taking up the funds received.							
2020 AAR, AO No. 6, page 48	Liquidation of cash advances granted for the meals of in-patients of various hospitals and inmates of the Negros Oriental Detention and Rehabilitation Center aggregating to P11,014,076.24 were not supported with receipts of purchases contrary to Section 4 (6) of Presidential Decree (PD) No. 1445, thus the actual amounts paid out of the cash advances could not be established.	90. Management requires the concerned accountable officers to submit to the Audit Team valid evidence of receipts of payment for the purchases of food/meal items aggregating to P11,014,076.24 in conformity with COA Circular No. 2004-006 dated September 9, 2004, and to ensure that all RDs are properly supported with sufficient and valid documents.	NODRC is still coordinating with the supplier regarding the remaining sales invoice and receipts.	NODRC, NOPH	January 2025	December 2025	On going		
2020 AAR, AO No. 7, page 50	The payrolls covering the payment of COVID-19 Hazard Pay and Special Risk Allowance (SRA) to the provincial government	91. Management requires the concerned Heads of Offices to submit to the Auditor the following documents to substantiate the grant of COVID-19 Hazard	The PAccO will remind the Heads of Offices to submit to COA all deficiencies in documentation.	PAccO	Jan 2025	Dec 2025	Partial Implementation	Misplaced documents	Continue to follow up focal persons in offices

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	employees/workers and Public Health Workers (PHWs) in the total amount of P18,316,542.38 and P911,233.13, respectively, were not substantially supported with complete documents contrary to Section 4(6) of Presidential Decree (PD) No. 1445, hence, the propriety and regularity of the grant during the period of the implementation of the Enhanced Community Quarantine (ECQ) could not be ascertained.	<p>Pay and SRA to the personnel/workers and PHWs of the Province:</p> <p>a. Inter-Agency Task Force for the Management of Emerging Infectious Diseases Resolution of the Risk Classification in the workplace;</p> <p>b. Authority from the head of agency/office to render service during the period of the ECQ stating the prescribed official working hours as well as the entitlement of the COVID-19 Hazard Pay or SRA;</p> <p>c. Individual approved daily time record or daily report of attendance indicating the dates and time they physically reported for work; and</p> <p>d. Daily status/monitoring report on COVID-19 patients, PUIs or PUMs</p>							

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		quarantined in the hospitals' COVID-19 facility, in the homes, and in other isolation facilities covering the same period of the ECQ (for SRA payrolls only).							
2020 AAR, AO No. 15, page 72	Highly-needed medical supplies, materials, equipment and other critical services for COVID-19 related programs, projects and activities procured on emergency basis amounting to P46,554,685.66. were paid despite the lack of supporting documents required under Government Procurement Policy Board (GPPB) Circular No. 01-2020 dated April 6, 2020, such as Mayor's permits, income tax returns, omnibus sworn statements and other	92. The Provincial Accountant submit immediately the lacking documents to the Audit Team for verification, to substantiate or justify the deficiencies noted, and to, henceforth, ensure that all documentary requirements for emergency purchase under R. A. No. 11469 are proper and complied with before certifying as to the completeness of the supporting documents.	The BAC submitted documents to the COA last July 31, 2024. The PaccO will verify with BAC as to the completeness of their submission.	PaccO	Jan 2025	Dec 2025	Partial Implementation	Verify with BAC Continue to adhere with the documentary requirements for Emergency procurement.	

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	documents, thus the regularity of the transactions and compliance to the guidelines for emergency procurement under Republic Act (R.A.) No. 11469 could not be determined.								
2020 AAR, AO No. 8, page 53	The welfare goods and medical supplies needed to respond to the COVID-19 pandemic were procured at prices exceeding the prices set by the Department of Trade and Industry (DTI) and the Department of Health (DOH) pursuant to Republic Act (R.A.) No. 7581 or the Price Act, resulting to excessive expense and loss of government funds amounting to P9,562,386.00.	93. The officials and personnel involved in said procurement be made to answer for such loss of government funds by refunding the excess payment of P9,562,386.00, without prejudice to the imposition of the sanctions provided under the Price Act. We further recommended that, henceforth, officials involved in the procurement of goods and services comply with law and regulations,	The Governor's Office, Accounting Office, and the Bids and Awards Committee will coordinate with each other on the actions to be undertaken to resolve this issue.	PGO, PAccO, BAC	September 2025	December 2025			

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		particularly R.A. No. 7581 or the Price Act, as amended, in order to protect the interest of the government.							
2020 AAR, AO No. 14, page 68	Contrary to DBM Local Budget Circular (LBC) No. 126 dated April 13, 2020, programs, projects and activities (PPAs) not directly connected to the operations of hospitals and maintenance of established checkpoints related to COVID-19 in the total amount of P840,414.00 were charged to the Bayanihan Grant for Provinces (BGP), thereby, defeating the purpose of the grant and substantially reducing the funds intended to support the Provincial Government's efforts to respond to the crisis	94. Management reimburse the BGP Special Account the amount of P840,414.00 from the General Fund for the cost of office supplies, IT Equipment, storage cabinets and catering services, and, henceforth, adhere strictly with the provisions of DBM LBC No. 126 dated April 13, 2020 on the use of the remaining balance of the BGP.	The PAccO will recommend to Management through the LFC the reimbursement of P840,414.00 to BGP from the General Fund.	PAccO PGO	Jan 2025	Dec 2025	For Implementation	Monitor request	

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	brought about by the COVID-19 pandemic.								
2019 AAR, AO No. 2, page 34	Purchases of various supplies and materials amounting to ₱28,673,168.85 were simultaneously recorded to the related inventory and expense account upon purchase contrary to Sections 114, 116 and 121 of the New Government Accounting System (NGAS) Manual, Volume I, thus eliminating the required accounting of the receipt and utilization established through the use of Requisitions and Issue Slips (RIS) and Summary of Supplies and Materials Issued (SSMI), which could result in the misstatement of inventory and expense accounts at the end of the year.	<p>95. Provide the GSO with adequate and safe storage facilities for the supplies and materials purchased;</p> <p>96. Require the Accountant to record to the expense accounts the supplies consumed on the basis of the SSMI and to maintain perpetual inventory records to be reconciled periodically with the records of GSO, in order to fairly present the expense and inventory accounts in the financial statements.</p>	<p>To request funds for the lease of an adequate and safe storage facility.</p> <p>Implemented the recommended practice in recording Purchases and Inventory of supplies and materials. Upon receipt/delivery of inventoriable purchases, they are recorded as inventory. They are dropped from the inventory account and recorded as expense upon receipt of SSMI submitted by the PGSO.</p>	<p>PGO, PGSO</p> <p>PAccO</p>	<p>June 2025</p> <p>January 2025</p>	<p>July 2025</p> <p>Dec 2025</p>	<p>Fully Implemented</p> <p>Implemented</p>	<p>Funds for the lease are already included in the Budget Proposal for CY 2026.</p> <p>Continue monitoring the implementation of this practice</p>	

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2019 AAR, AO No. 6, page 45	Collections from sponsorship and rental fees during the Buglasan Festival amounting to P969,500.00 were not acknowledged by official receipts and therefore were not taken up in the books of accounts, in violation of Sections 63 and 68(1) of Presidential Decree (P.D.) No. 1445, thus, understating the income of the Province and the risk of possible misuse because the funds were not subjected to the usual government accounting and auditing rules and regulations.	97. Management requires the Finance Committee of the Buglasan Festival to account for all collections received and disbursements made during the Buglasan Festival as required under Sections 63 and 68(1) of P.D. No. 1445.	Since the release of this Audit Observation, collections received from sponsorships and rentals during the Buglasan Festival are duly receipted by the PTO, included in their Report of Collections and posted under Trust Liabilities – General Fund solely for the use of Buglasan Festival. These are recorded under account code 20401010 – 11 – Trust Liabilities – Buglasan Festival Sponsorships, Rental Income. Disbursements charged under this account still follow the required process. An excess balance of P24,016.00 from the sponsorships/rentals was issued a receipt last 12/5/2019 under OR#0926777.	PAccO PGO	Jan 2025	Dec20 25	Implemented		Continued implementation of this procedure
2019 AAR, AO No. 7, page 47	Expenses paid for the repairs and maintenance of motor vehicles and equipment amounting to P5,405,010.08 were	98. Management require the General Services Officer to (a) submit pre-repair evaluation and pre/post-repair inspection reports,	- To prepare the History of Repair per equipment, buildings and vehicles and submit to the PAccO to together with the Pre-Repair Evaluation and Pre/Post-Repair Inspection Report	PGSO	Jan. 2024	Dec. 2024	Fully Implemented		Prepared the History of Repair per equipment, buildings and vehicles and submitted to the PAccO to together with the Pre-Repair

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	not supported with pre-repair evaluation and post/pre-repair inspection reports, copies of document indicating the history of repairs, and warranty certificates, contrary to Section 9.1.3.4 of COA Circular No. 2012-001 dated June 14, 2012, thus, the validity, propriety and reasonableness of spare parts and repairs procured could not be established.	copies of documents indicating history of repairs and warranty certificates for expenses paid for the repairs and maintenance of motor vehicles and equipment listed in Annex 6; (b) maintain records on the history of repairs of equipment and motor vehicles; and (c) henceforth, ensure the completeness of supporting documents to the DVs in accordance with Section 9.1.3.4 of COA Circular No. 2012-001 dated June 14, 2012.						Evaluation and Pre/Post-Repair Inspection Report.	
2019 AAR, AO No. 11, page 54	The Province procured common-use supplies from private suppliers totaling ₱6,027,881.88 without first securing the Certificate of Non-Availability of Stocks (CNAS) from the Department of Budget and Management-	99. Management stop procuring common-use supplies from outside sources unless the same are not available from DBM-PS as evidenced by a CNAS and, henceforth, procure them from the DBM-PS in accordance with	99. This matter has already been addressed by the BAC. For every Purchase Request involving common-use supplies, the BAC Secretariat previously forwarded the Agency Purchase Requests (APRs) to the PS-DBM Region VII. However, all submitted APRs were returned with a certification indicating that the items listed were not available at the PS-	BAC			Fully implemented		

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	Procurement Service (DBM-PS) contrary to Section 8.2.3 of the Revised Implementing Rules and Regulations (IRR) of Republic Act No. (RA) 9184, resulting in the loss of potential savings amounting to ₱448,176.37, which the Province could have availed of had the supplies been purchased through the DBM-PS.	the pertinent provisions of the Revised IRR of RA 9184.	Depot VII. As a result, the BAC has ceased forwarding the APRs and has resumed the regular procurement process in accordance with the Revised IRR of RA 9184.						
2018 AAR, AO No. 4, page 37	Stale checks totaling ₱995,715.14 presented as reconciling items in the bank reconciliation statements were not cancelled, contrary to Section 59 of the Manual on the NGAS, Volume I and Section 97 of P.D. No. 1445, hence, presenting an inaccurate and unreliable balance of the Cash in Bank, Accounts Payable, and	100. Require the OIC-Provincial Treasurer to secure all stale checks and the supporting documents, cancel the same and furnish the Accounting Office with the original DVs for the preparation of the JEV debiting the Cash in Bank and crediting Accounts Payable and Prior Years' Adjustment for stale checks less than	The status of outstanding checks, whether released to clients or still with the PTO, is monitored regularly. Upon receipt by the PTO of the schedule of outstanding checks, a letter of request is submitted to the PAccO enumerating the checks that need to be reversed. Currently, no original DV of the stale check is attached since this has already been submitted to the COA as part of the Report of Checks Issued. In the event that a replacement check is requested, a scanned copy of the original DV, if available, is attached together with the	PAccO, PTO	Jan 2025	Dec 2025	Implemented	Continue with this practice	

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	Government Equity accounts as of December 31, 2018.	two years and for those more than two years, respectively; 101. Require the OIC-Provincial Treasurer and the OIC-Provincial Accountant to regularly monitor and determine stale checks requiring issuance of replacement checks.	<p>JEV recording the original entry and the reversal entry (stale status). In the preparation of the JEV, we recognize a debit for the Cash in Bank and credit for Accounts Payable and Prior Years' Adjustment for stale checks less than two years and for those more than two years, respectively. If the check is stale during the same year as it was issued we debit Cash in Bank and Credit the corresponding Expense/Inventory/Receivable account.</p> <p>Accounting entries recognizing stale status were posted last April 2019 and June 2019 under the General Fund. Under the TF, journal entries were made last Aug 2019, Nov 2023 and the latest being July 2025 (300-2025070004). This is in the total amount of P473,584.85. The remaining balance under TF (PNB account) in the amount of P22,130.29 remains unaccounted for due to the limited data available. An investigation was done by the PTO regarding this PNB account.</p>						

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2018 AAR, AO No. 5, page 39	The collectability of receivables aggregating P13,458,171.45 which had been non-moving or dormant for ten years to more than 20 years could not be ascertained due to the absence of sufficient records/documents and/or the debtors could no longer be located, to the detriment of the government. Likewise, no allowance for impairment of receivables was recognized thereon as prescribed in Section 7 of COA Circular No. 2016-005 dated December 19, 2016, thus, affecting the	102. Conduct a thorough verification and analysis of the dormant receivable accounts and provide allowance for impairment pursuant to Section 71 of PPSAS 29. 103. Comply with all the conditions and requirements of COA Circular No. 2016-005 for possible filing of request for authority to write off dormant receivable accounts by the Local Chief Executive to the Commission on Audit.	Allowance for Impairment Loss was set up dated June 26, 2019, on the following accounts: 10303011-Due from National Agencies P971,817.21 10303031-Due from Local Government Units P677,856.20 10306021-Due from Officers and Employees P56,618.26 10306991- Other Receivables P1,054,731.41 Total Impairment Loss P2,761,023.08 PACCO submitted a letter request to write off the receivables last CY 2021 signed by Gov. Degamo) and CY 2022 signed by Gov. Teves but returned for compliance of the conditions and requirements by COA. The PACCO will again submit the Request for Authority to Write Off Dormant Accounts with the available data. The major hindrance for the submission of the required supporting	PACCO	August 2025	December 2025	Partial Implementation	unavailability and insufficiency of data, death of accountable officers and unknown whereabouts of the AOs.	Submit again a Write Off Request signed by the Governor with the available data on hand.

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	presentation of the financial statements.		documents is due to the unavailability and insufficiency of data, death of accountable officers and unknown whereabouts of the AOs.						
2018 AAR, AO No. 6, page 42	Confirmation from 16 cities and municipalities of the Due from Local Government Units (1-03-03-030) amounting to P21,172,170.21, representing 65% of the total account balance of P32,571,520.99, showed a discrepancy of P10,383,808.70, contrary to the Generally Accepted Accounting Principles (GAAP), thus, rendering the year-end balance presented in the financial statements unreliable.	104. Require the OIC Provincial Accountant to reconcile the Due from LGUs account with the subsidiary ledgers of the 16 LGUs and effect immediately the necessary corrections/adjustments in the books of the Province and to coordinate with concerned LGU accountants for them to adjust their records so that the affected Due from LGUs and Due to LGUs accounts in either books will be properly presented.	The PAccO has initiated the reconciliation of the prior years' balances under Due to LGUs.	PAccO	Jan 2025	Dec 2025	Partial Implementation	Lack of manpower	Monitor/coordinate with LGU accountants existing balances under Due from LGUs
2018 AAR, AO No. 7,	The reciprocal accounts Due from Other Funds (10304050) and Due to Other Funds	105. Management require the OIC Provincial Accountant to review and investigate the difference by tracing	The PAccO conducted the review of these reciprocal accounts. We have since posted adjusting entries necessary to correct and reconcile these reciprocal accounts. Minimal	PAccO	Jan 2025	Dec 2025	Implemented		Quarterly assessment of account

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page 44	(20301010) registered a difference of P6,532,044.23 as of December 31, 2018, thus, affecting the fairness of the presentation of the financial statements.	the erroneous journal entries and to prepare the necessary correcting entry to reconcile the Due To/From Other Funds accounts in all funds as required in Sections 28 and 152 of the NGAS Manual, Volume III, and to, henceforth, regularly reconcile these two reciprocal accounts to ensure the fairness of presentation in the financial statements.	balances remain due to lack of data. We are continually investigating the discrepancy to ensure fairness of presentation in the financial statements.						
2017 AAR, AO No. 8, page 48	Paid disbursement vouchers, payrolls, official receipts and other transaction documents for CYs 2013 to 2017 were not submitted to the audit team intact and within the prescribed period contrary to Section 7.2.1 (a) of COA Circular No. 2009-06 dated September 15,	106.The Provincial Governor require the OIC-Provincial Accountant, and all others concerned to immediately submit the disbursement vouchers, payrolls, official receipts and financial reports pursuant to Section 6.5 of COA 95-006 dated May 18, 1995, and	The Accounting Office has partially submitted the required disbursement vouchers, payrolls, collection reports and other transaction documents for CY2013-2017 pursuant to Sec 6.5 of COA 95-006 dtd 5/18/1995 and Sec100 of PD No. 1445.	PGO, PAccO	Jan 2025	Dec 2025	Partial Implementation	Lack of manpower; accessibility of the documents	to submit the documents as soon as they are found

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	2009, Section 6.05 of COA Circular 95-006 dated May 18, 1995 and Section 100 of PD 1445, precluding timely audit, the results of which could have been useful information for management in their decision-making.	Section 100 of PD No. 1445. 107. Management augments the accounting personnel to assist in the sorting and preparation of transaction documents so that these can be submitted to the audit team within the prescribed timeframe.	The Provincial Government Office and the Human Resource Management Office take note of this recommendation.	PGO, HRMO	Jan 2025	Dec 2025	To be implemented		
2016 AAR, AO No. 3, page 37	The Special Education Fund (SEF) was used for programs, plans and activities that are contrary to Section 272 of Republic Act (RA) No. 7160 and DECS-DBM-DILG Joint Circular No. 01 series of 1998.	108. The Local School Board appropriate projects that are in accordance with existing guidelines on the utilization of the SEF. A fund transfer from the General Fund to the SEF should also be made for the telephone bills amounting to P11,211.20 to replenish the amount erroneously charged to the latter while the appropriation for motor vehicle/equipment	Expenses made for telephone bills in the amount of P11,211.20 was replenished under Res#971 – To replenish the amount utilized to settle telephone bills for CY 2016 which was erroneously charged against SEF. Out of the P3M appropriation for motor vehicle/equipment, P26,021.92, under 3999S-07(16), balance remains as of June 30, 2025. The PAccO will send a letter re-aligning the School Board for realignment.	LSB, PAccO	Jan 2025	Dec 2025	Partial Implementation	Sending of letter was unintentionally forgotten due to voluminous work load	Send a letter

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		amounting to P3Million should be realigned for other valid SEF capital outlay projects.							
2016 AAR, AO No. 6, page 43	Inventory procedures for goods were not in accordance with Section 122 of the New Government Accounting System (NGAS) Manual, Volume I and the Generic Procurement Manual, thus resulting in inadequate property records and breakdowns in internal controls on supply and property management.	109.The BAC Secretariat and the GSO should strictly comply with Section 122 (e) to (g), of the NGAS Manual, Volume I and the Generic Procurement Manual to strengthen internal controls for supplies and property and maintain complete and updated related records.	This matter has already been addressed by the BAC Secretariat and GSO. The Inspector inspects the Goods and Services delivered and signs the Inspection portion of the Inspection and Acceptance Report (IAR). The GSO accepts the delivered goods and services and signs the Acceptance portion of the IAR.	PGSO, BAC	Jan. 2024	Dec. 2024	Fully implemented	The LGU Inspector inspects the Goods and Services delivered and signs the Inspection portion of the IAR. - The PGSO Accepts the delivered goods and services and signs the Acceptance portion of the IAR	
2016 AAR, AO No. 7, page 47	Financial assistance granted to Leagues of Local Elective Officials totaling P4,060,518.00 as of December 31, 2016, were not supported with a Memorandum of Agreement and remained unliquidated to date, thus	110.The OIC-Provincial Accountant follow up the submission of liquidation reports to properly account for the funds granted and to ascertain whether these were utilized for their intended purpose.	Since 2017, as recommended by COA, a MOA is already required to support financial assistance granted to leagues in order to facilitate proper implementation and monitoring of its programs and projects. No release of succeeding assistance to the league if there is an unliquidated balance.	PAccO	Jan 2025	Dec 2025	Implemented	Requiring a MOA is part of the supporting documents needed for processing	

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					From				To
	government funds could not be properly accounted for.								
2015 AAR, AO No. 3, page 31	Due to the failure of the Bids and Awards Committee and the Technical Working Group to carefully examine the eligibility documents of the winning bidder as required in Section 12.1 of the Revised IRR of R.A. 9184, the contract to design and build the completion of the construction of the Negros Oriental Provincial Hospital four-storey central block building amounting to P346,598,230.95 was awarded to R.R. encabo Constructors Inc./Legazpi Premium Development Corp. (J/V) whose special license had already expired, thus, prejudicial to the	111.The Governor investigates and impose the necessary administrative sanctions on errant members of the BAC and TWG in accordance with Section 70 of the Revised IRR of R.A. 9184, if warranted. Moreover, he should also consider reporting to the PCAB and the Department of Trade and Industry (DTI)-Negros Oriental, for appropriate disciplinary action, the joint venture's operation without a renewed license in violation of R.A. 4566.	111. This matter has been addressed and clearly explained by the previous BAC and administration.	PGO			Fully implemented		

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan (for Partially Implemented and Not Implemented Recommendations)			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken	
			Action Plan/Remarks <i>This column shall be filled out by the agency, detailing the appropriate course of action on the audit observation identified.</i>	Person/Department Responsible	Target Implementation Date				
					From				To
	interest of the Province.								
2015 AAR, AO No. 7, page 41	Disbursements for various drugs and medicines for the Outreach Program/Medical Mission under the Provincial Governor's Office amounting to P10,418,949.75 were made without complete supporting documents contrary to Section 4(6) of PD 1445 and applicable Department of Health (DOH) and Commission on Audit (COA) guidelines and regulations, thus, the validity of the transactions and the disposition of the items bought cannot be ascertained.	112.The BAC and other officials concerned ensure that all procurement for the purchase of drugs and medicines for the medical outreach program follow established procedures and are supported with prescribed documentary requirements. They should also submit the necessary supporting documents upon receipt of the Notices of Suspension to be issued by the audit team.	112. This matter has been addressed and clearly explained by the previous BAC and administration. Currently, the requirements of the IRR of R.A. 9184 are properly observed and effectively implemented in the procurement process.	BAC			Fully implemented		
2015 AAR, AO No.-12, page 54	Majority of the contract of service and job order workers were hired for periods exceeding one year or six	113.Management hire job order and contract of service workers only for periods not exceeding six months or one year pursuant to	113. The Management has taken steps to identify the permanent positions that need to be created based on the current requirements of the various departments. Several 'scrap-and-build' initiatives for positions have	PGO, HRMO			On-going	Coordination and consultation with the departments regarding their proposed scrap-and-build of	

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					From	To			
	respectively, contrary to Section 517 of the Government Accounting and Auditing Manual (GAAM), Section 77 R.A. 7160 and CSC guidelines.	existing regulations, otherwise, hire regular employees who are needed for the continuous rendition of necessary essential services to the people of the Province.	already been initiated. However, due to budgetary constraints, the simultaneous creation of all the required positions is not feasible.					positions are still ongoing. The lack of budget continues to hinder the creation of permanent positions necessary to address the agency's actual needs. In addition, there have been rapid changes in the administration of the Provincial Government of Negros Oriental.	
2013 AAR, AO No. 7, page 49	The validity of total disbursements for overtime services of the members of the BAC Secretariat in CY 2013 amounting to ₱183,010.28 cannot be ascertained because the guidelines on payment of overtime services prescribed in Budget Circular No. 10 dated March 29, 1996, COA Circular No. 78-77	114. Management issues a policy and specific guidelines on the rendition and payment of overtime services in the Province of Negros Oriental which are consistent and harmonized with DBM Budget Circular No. 10 and other existing regulations on the matter.	114. Meetings between the HRMO and the Accounting have been conducted to develop uniform policies and guidelines for the payment of overtime. The PAccO will not process claims for payment of overtime services which are not properly supported with the required documents.	PGO, HRMO, PAccO	Jan 2025	Dec 2025	Implemented	Continue to properly review vouchers for overtime pay	

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					From	To			
	dated February 28, 1978 and Section 5.10 of COA Circular No. 2012-001 dated June 14, 2012 were not followed.								
2012 AAR, AO No. 10, page 56	Medicines costing ₱3,731,897.22 distributed as medical assistance to indigents were not supported by Certificates of Eligibility, doctors' prescriptions, IDs or barangay certificates as required under DSWD Administrative Order No. 5, s. 2008 as amended.	115. Management submits the supporting documents for medical assistance required under DSWD Administrative Order No. 5, series of 2008 as amended, particularly the certificates of eligibility issued by the Provincial DSWD Office, doctor's prescriptions, and identification or Barangay Certification in order to support the purchase of medicines alleged to have been distributed to indigents under the Aid-in-Crisis Situation Program of the DSWD.	The PAccO will conduct further verification of the transaction.	PaccO	Jan 2025	Dec 2025	For Implementation	Lack of data	For investigation/verification
2012 AAR, AO	Absence of an effective and efficient control mechanism, clear cut	116. The provincial government establish control mechanisms	The PAccO will recommend to management to create a management committee handling policies to be	PAccO, PIO	Jan 2025	Dec 2025	Partial Implementation		

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					From	To			
No. 16, page 78	policies on operation and levels of recommending and approving authorities in the operation of Negros Oriental Convention Center (NOCC) resulted in the failure to collect estimated rental income of P4,490,299.50 for CY 2011 and CY 2012.	including documentation, accounting requirements and clear-cut policies in the operation of NOCC as its guide for its effective and efficient operation.	followed by the NOCC and oversee its efficient operation.						
2010 AAR, AO No. 14, page 36	Program Funds from the Department of Agriculture amounting to P1,000,000.00 which were utilized for the implementation of the Binhian Sa Lalawigan Program through loans granted to rice farmers in CY 2000 were not collected by the provincial government, thus benefited only the twenty-two farmers who first availed of the loans, and immediately brought the project to a	117.Require the Office of the Accountant and the Provincial Legal Officer, in coordination with the Office of the Provincial Agriculturist, to demand the repayment of the overdue loans and interest under the Binhian Sa Lalawigan program and enforce the provisions of the promissory notes signed by each borrower. In addition,	There was no proper turn-over of accountabilities/documents from the previous responsible person, hence we are still fast tracking the data in close coordination with the Provincial Accounting Office and DA-PATCO, Negros Oriental The recommended journal entry is already recorded per JEV#300-20101000108 dated 10.10.2010. COA was furnished already. Balances are still for collections.	PAgriO, PLO PACCO	Jan 2025	Dec 2025	On-going coordination Partial implementation	No proper turnover Collections depend on the response from farmers/borrowers Lack of data	

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					From	To			
	close, with receivables amounting to ₱1,865,541.16 as of September 30, 2010 due to the accumulated interest.	require the Provincial Accountant to recognize the remaining loans receivable.							
2010 AAR, AO No. 7, page 25	The utilization of the 80% share in national wealth taxes for the purchase of various electrical materials contravened Sec. 294 of the Local Government Code and DILG-DOE Joint Circular No. 98-01 dated September 30, 1998 which limit the use of the fund solely for lowering the cost of electricity, while the subsequent distribution thereof to individuals and some local government officials violated Sec. 4(2) of P.D. No. 1445 or the public purpose rule, and resulted to the overstatement of the total assets and equity	118. Require the restitution of the funds illegally disbursed by those responsible therefor. Henceforth, comply with the limitations on the use of the province's share in national wealth as outlined under Sec. 294 of the Local Government Code and DILG-DOE Joint Circular No. 98-01 dated September 30, 1998, apply government funds and property solely for public purposes, utilize capital outlay appropriations for capital expenditures which will result to additional assets of the government and	Considering the length of time since the transaction was consummated, the PAccO will recommend to management for an appropriation from the General Fund to restore funds disbursed in the total amount of P6,160,116.61. The office will recommend further, for the appropriation be allocated on programs that are in line with Sec294 of the Local Government Code and DILG-DOE Joint Circular No. 98-01 dated September 30, 1998.	PAccO, PGO	Jan 2025	Dec 2025	For Implementation	Rationale of Management: Distribution of drop wires and other electrical materials to the different Barangays Province-wide is within the public purpose and done in good faith. It is reducing the cost of electricity on the part of the consumer since the excess drop wire used during the installation/connection of light is covered by these donations (only 30m allocated by NORECO II,	To send request letter to the LFC

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					From	To			
	of the province by ₱6,160,116.61 since the payments were recorded to asset accounts but no assets were utilized.	stop giving away government properties to private persons and organizations except for public purposes following the proper procedures as outlined under existing regulations.						excess shouldered by the consumer). It was done all in good faith, without malice and abiding with the general rule that it would benefit the general public.	
2009 AAR, AO No. 2, page 14	The value of the property donated to other local government units remained in the books because of the failure to accomplish the required deeds of donation upon the transfer of vehicles and computers/accessories amounting to ₱16,492,746.90 to other government units/agencies. Note: Additional properties distributed to other LGUs in 2010.	119. Direct the personnel assigned in the processing of the documents necessary for the transfer of the affected properties to facilitate the completion thereof; 120. Require the Provincial Accountant to effect adjustments on the accounts affected after all documents pertaining to the donation are received by that office.	To furnish the Provincial Accountant's Office with copies of the Deeds of Donation currently available on file in our Office for their appropriate action. Request the Provincial Governor's Office copies of the Deeds of Donation along with its corresponding SP Resolutions authorizing the donation, which may not have been furnished to the PGSO. The Provincial Accountant is awaiting the pertinent documents (e.g. Deed of Donation) relative to the donation to effect necessary adjustments.	PGO, PAssO, PGSO PAccO	July 2025 Jan. 2025	August 2025 Dec 2025	Fully Implemented Not implemented	Awaiting for the submission of the copies of the Deeds of Donation from the Provincial Governor's Office. No data available	Furnished PAccO copies of all DOD available on file in our Office. Sent letter to the PGO requesting for Copies of DODs with its corresponding SP Resolutions Coordinate with PGSO for retrieval of ARE; preparation of schedule of other units

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					From	To			
								per Annex 7 of the same AOM.	
2004 AAR, AO No. 8, page 12	The provincial government did not transfer title to 13 real properties valued at least ₱1,276,151.35 purchased from 1928 to 2003, to reconcile book and inventory balances of the Land account and to maintain real property cards.	121. The General Services Officer to process the transfer of title of the thirteen real properties purchased by the province and to reconcile said inventory with accounting records, to ensure that all properties listed therein are covered by Torrens title, and to open and maintain a property card for each real property owned by the province.	To request the Provincial Governor to issue an Executive Order reconstituting the taskforce to process the transfer of title of the real properties purchased by the province. To propose budget for the necessary operating and other necessary expenses for the taskforce.	PGO, PASSO, PGSO	July 2025	August 2025	Fully Implemented	Sent letter to the Governor dated July 28, 2025 requesting for the reconstitution of the taskforce. Proposed budget in the amount of 150,000.00 for the operating and other necessary expense for the taskforce.	
2003 AAR, AO No. 9, page 12	Overstatement of the Land account by ₱350,000.00 due to the payment of a parcel of land acquired by another local government unit (Barangay Suba, Manjuyod)	122. Management undertakes measures to rectify the infirmities, such as amending the contract and executing a deed of donation in favor of Barangay Suba, Manjuyod.	122. The Provincial Governor's Office, Provincial Legal Office, and the Provincial Assessor's Office are coordinating to trace the documents related to this transaction. However, since the transaction occurred in 2003, the current officials, officers, and employees have no direct knowledge of the circumstances surrounding it, as the personnel involved at that time are no longer with the Provincial Government of Negros Oriental.	PGO	January 2025	December 2025	On going		

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					From	To			
2022 CAR	20) Wages of contract of service (COS) personnel performing administrative services, or those not directly attributable to the project, were capitalized to Property, Plant, and Equipment (PPE) contrary to paragraphs 33 and 35 of International Public Sector Accounting Standards (IPSAS) No. 17, thereby overstating the assets and surplus account by ₱2,973,928.99. Moreover, such administrative expenses were charged to the 20% Development Fund (DF) in violation of Section 3.2.5 of the Department of Budget and Management (DBM), Department of Finance (DOF), and Department of the	1. We recommended that the Provincial Budget Officer charge to the appropriation of the 20% DF only those expenditures directly related to the development projects. Salaries and wages of COS that are not directly attributable to the development projects shall be appropriately charged to the approved budget for maintenance and other operating expenses. Henceforth, strictly adhere to Section 3.2.5 of DBM-DOF-DILG JMC No. 1, dated November 4, 2020. 2. We also recommended that the Provincial Accountant review and analyze the recorded CIP, and those reverted to appropriate PPE accounts to correct erroneous charges thereto in order to fairly	The PAccO is already implementing a meticulous of the documents concerning COS claims charge against 20%DF.	PAccO,	Jan 2025	Dec 2025	On-going Implementation	Erroneous charging is unintentional	Exert extra diligence
			Labor costs allocated to the 20% Development Fund refer to salaries and wages directly associated with the development of projects, and these costs are limited to a maximum of 40% of the overall project expense.	PBO	7/2024	12/2024	Fully implemented	The Local Finance Committee ensures that the Programs of Work funded by the 20% Development Fund are reviewed to verify that the Labor Component complies with DBM-DOF-DILG JMC No. 1,	

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan (for Partially Implemented and Not Implemented Recommendations)				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken
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					From	To			
		prompt and regular submission of the quarterly and annual SEF Utilization Reports to the DepEd Central Office, the SP, and the DBM and DILG Regional Offices, as mandated by the same Circular.						DepEd to submit this report on the 20 th .	

Agency sign-off:


Honorable MANUEL L. SAGARBARRIA
 Governor

10 SEP 2025

 Date

Note: Status of Implementation may either be (a) Fully Implemented, or (b) Not Implemented

Schedule of P995,715.14 stale checks with JEV Posting

date	description	chk no.	amount	fund	JEV
2/5/2018	LEAGUE OF MUNICIPALITIES, NEG. OR. CHAPTE	0000093308	300,000.00	01	100(01)-20190600423
11/22/2016	LIGA NG MGA BARANGAY, SAN JOSE	0000066925	20,000.00	01	100(01)-20190600440
7/8/2016	GERARDO PAGUIO, JR.	0000058119	7,500.00	01	
7/20/2016	CLARINA MEMORIAL HOME	0000059027	4,000.00	01	
8/2/2016	REY RYAN A. MENDOZA	0000059939	27.00	01	
1/11/2017	ALEIN S. BALSAMO	0000071058	20.00	01	
1/13/2017	AZUCENA JUCOM	0000071212	2.00	01	
2/8/2017	LETESMA CAROLLO	0000072613	3,000.00	01	
3/30/2017	APRIL JOY C. LAMIS	0000076503	1,020.00	01	
5/9/2017	SATURNINO YURONG	0000078972	51.11	01	
12/19/2017	NORECO II	0000090969	1,809.91	01	
12/19/2017	NORECO II	0000090975	1,717.34	01	
5/24/2018	RANDY ABUYABOR	0000097826	3,600.00	01	
5/29/2018	GARDEN OF SAINTS MEMORIAL CHAPELS	0000098031	4,500.00	01	
			27,247.36		100(01)-20190600439
2/8/2017	RICA GAGA-A	0000072542	268.70	09	
3/19/2018	BAYAWAN WATER DISTRICT	0000095254	260.00	09	
			528.70		100(01)-20190600145
9/21/2016	PHILIP VICTOR TALABO	0000062582	1,555.00	09	
5/10/2017	LEONARDO H. PAGAO	0000079188	803.60	09	
5/10/2017	JOSHUA A. DE JOSEPH	0000079193	544.00	09	
6/13/2017	ROSELIA B. DOMINGO	0000080980	1,257.00	09	
6/13/2017	ERNESTO HIBONG	0000080985	892.00	09	
			5,051.60		100(01)-20190600146
7/4/2016	JOSHUA GABUYA	0000057767	701.00	09	
10/17/2016	MARICRIS NARVASA	0000063877	216.00	09	
12/27/2016	MELYN SABEJON	0000069890	508.00	09	
4/5/2017	VALENTIN CARBON	0000076883	297.00	09	
6/6/2017	AGUSTINO BAHINTING	0000080593	693.00	09	
8/22/2017	ARCHEL ESTORCO, SR.	0000085061	740.00	09	
9/12/2017	ALEJANDRO B. TIMTIM, JR.	0000086225	560.00	09	
9/12/2017	BENEJE F. GARE	0000086241	720.00	09	
12/11/2017	WELVIN SENDES	0000090434	375.50	09	
12/11/2017	LINDO PIONELA	0000090438	700.00	09	
12/11/2017	SALEO GAUDIA	0000090455	545.00	09	
12/20/2017	RONIE CABILLO	0000091085	536.00	09	
12/28/2017	JOSE GABOTERO	0000091418	2,533.00	09	
5/2/2018	BENGIE GARINGO	0000096835	865.00	09	
5/8/2018	DIONESIO CANDONES	0000097141	2,730.00	09	
5/8/2018	NELSON FELIP MOGELLO	0000097152	345.00	09	
			13,064.50		
9/26/2017	JENESA ARROYLO	0000086945	687.00	09	100(09)-20190600148
8/2/2016	ANTHONY CADIZ NARCISO	0000059958	215.25	09	
5/15/2017	ARIEL ABRIO EDO	0000079405	170.00	09	
5/15/2017	MARIO ABRIO PURGATORIO	0000079411	171.75	09	
5/15/2017	ERNIE CADAYONA CABANAG	0000079415	912.00	09	
5/15/2017	ROEL YANONG PIALA	0000079417	1,817.75	09	
5/28/2018	NICOMEDES E. CATA CUTAN	0000097990	130.00	09	
			3,416.75		100(01)-20190600149
4/19/2017	FLORENDA F. RUBIO	0000077725	168.00	09	
4/19/2017	STELLA MAY O. RADONES	0000077730	470.00	09	
			638.00		100(01)-20190600150
7/27/2017	MAYFLOR AMORGANDA	0000083705	556.60	09	

11/8/2017 MARIBETH PACULANANG	0000088943	889.31 09	
5/18/2018 GEMMA DINAWANAO	0000097600	700.50 09	
		2,146.41	100(01)-20190600151
9/2/2016 GUALBERTO VILLACORTA	0000061744	963.75 09	
9/2/2016 HELBERT P. ANTIQUE	0000061787	137.00 09	
10/13/2016 DIOSCORO TORREQUIMADA	0000063551	325.00 09	
10/13/2016 NOE CHINA	0000063572	1,395.00 09	
10/13/2016 CARMELITA SALADO	0000063616	83.00 09	
11/11/2016 ALEJANDRO CORTEZ	0000065999	5,050.00 09	
1/26/2017 JULIAN POLOYAPOY	0000071745	302.00 09	
1/26/2017 NICOLE BASCAR	0000071752	109.00 09	
1/26/2017 MESIO VILANDO	0000071758	1,121.00 09	
3/3/2017 DOMINADOR MAGBUTAY	0000074384	119.00 09	
6/2/2017 SIMPLICIO LUNA	0000080392	1,640.00 09	
7/6/2017 LOWELL LASPIÑAS	0000082444	538.00 09	
9/20/2017 REGEDOR BADIELES	0000086706	171.00 09	
10/4/2017 ANDRES PALMES	0000087479	49.00 09	
12/29/2017 MARK ANTHONY ABALOT	0000091580	44.80 09	
12/29/2017 RONALDO CUELO	0000091634	1,444.00 09	
		13,491.55	100(01)-20190600152
JEV posted June 2019		386,271.87	
JEV posted April 2019- ARJEL MONTERO, chk #62100		1,497.00	
Total state checks for GF		<u>387,768.87</u>	
Trust Fund Outstanding checks:			
Bureau of Soils and Water Management	54994518	12,662.19	300-20250700174
National Treasury	54994559	1,670.00	300-20231100022
SUMC Foundation Inc.	54994936	71,483.79	300-20190800034
		85,815.98	
		<u>522,130.29</u>	
		607,946.27	
No data Available - PNB Dgte Branch			
Total		995,715.14	

Management Reply on COA Audit Observations and Recommendations on noted total net reconciling items of Bank Reconciliation Statements(BRS), as of 31 December 2022 - per COA Annual Audit Report page 36.

Particulars	Additions/(Deductions)			Management Replies/Remarks:
	Prior Year	Current Year	Total	
Per Books				
Unrecorded Transactions				
Credit memo	611,356.44	4,334,004.31	4,945,360.75	Prior year P611,356.44 is Other Trust(OT) - PNB CA#400-8600142 remained unrecorded due to limited data available; Current year P4,334,004.31 is GF - Philhealth collection/deposited in January 2023.
Fund Transfer	1,246,369.51	-	1,246,369.51	Other Trust - PNB CA#400-8600142 remained unrecorded due to limited data available
Interest Income	-	180.34	180.34	P180.34 is GF, per jev100(09)-20230200058/59
Service charge reversal	960.00	-	960.00	Other Trust -PNB CA#400-8600142 remained unrecorded due to limited data available
Debit memo	(773,774.51)	-	(773,774.51)	Other Trust -PNB CA#400-8600142 remained unrecorded due to limited data available
Check issuances	(13,129.20)	-	(13,129.20)	Other Trust -PNB CA#400-8600142 remained unrecorded due to limited data available
Bank Service charge	(4,595.00)	-	(4,595.00)	P1,560.00 is Other Trust and P3,035.00 GF respectively. P1,560.00 is PNB CA#-400-8600142 remained unrecorded due to limited data available; P3,035.00 GF - P635.00 PNB closed account paid out of pocket no reply teller requesting waiver, P400.00 LBP Canlaon and P2,000.00 LBP Bayawan both awaiting reply of request
Cost of checkbooks	(660.00)	-	(660.00)	Other Trust -PNB CA#400-8600142 remained unrecorded due to limited data available
Erroneous credit	(30.00)	-	(30.00)	Other Trust -PNB CA#400-8600142 remained unrecorded due to limited data available
Net Additions to Book Balance	1,066,497.24	4,334,184.65	5,400,681.89	
Per Bank				
Deposit in transit	(1,689,619.15)	-	(1,689,619.15)	Other Trust -PNB CA#400-8600142 remained unrecorded due to limited data available
Check debited twice	(22,400.00)	-	(22,400.00)	Other Trust -DBP CA#0740-012663-030 bank reconciling items, remained unrecorded due to limited data available
Unspecified transactions	(52,763.20)	-	(52,763.20)	Other Trust -DBP CA#0740-012663-030 bank reconciling items, remained unrecorded due to limited data available
Outstanding checks	537,492.80	157.69	537,650.49	All outstanding checks of Other Trust that were stale already as of 12.31.2022 were recorded on 11.30.2023 - jev#300-20231100022 for P1,670.00(ck#54994518 dtd 11.14.2017; jev#300-20231100024 for P1,030.32(ck#65112533 dtd 9.30.2020); jev#300-20231100023 for P157.69(ck#54997046 dtd 4.21.2022), except P12,662.19 with check no.667375 dated 12.4.1998 since no data can be found, as it was 1998 yet but booked to other payables on 7.31.2025 per jev# 300-20250700174; and the amount P522,130.29 of PNB CA#400-8600142 since no data available
BIR remittance	15,282.19	-	15,282.19	Other Trust -DBP CA#0740-012663-030 bank reconciling items, remained unrecorded due to limited data available
Net Deductions to Bank Balance	(1,212,007.36)	157.69	(1,211,849.67)	
Net Reconciling Items	(145,510.12)	4,334,342.34	4,188,832.22	
Closed and unverified balances	(203,719.35)	-	(203,719.35)	Nine(9) bank accounts with such aggregate total amount remain unreconciled because information regarding such accounts cannot be verified with the bank
Total, net reconciling items	(349,229.47)	4,334,342.34	3,985,112.87	