



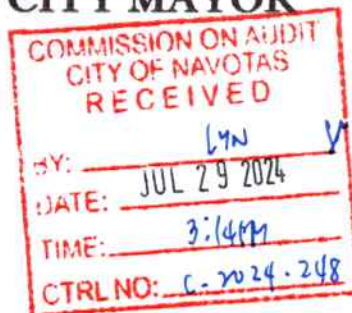
REPUBLIC OF THE PHILIPPINES
METROPOLITAN MANILA
CITY OF NAVOTAS



OFFICE OF THE CITY MAYOR

29 JULY 2024

Mr. PERCIVAL I. ARLOS
Supervising Auditor
Commission on Audit
Navotas City



Re : CITY OF NAVOTAS AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
(AAPSI) FOR CALENDAR YEAR 2023 AS OF 30 JUNE 2024

Dear Sir:

Respectfully submitted the attached accomplished Agency Action Plan and Status of Implementation (AAPSI) for CY 2023 as of 30 June 2024 of the City of Navotas, pursuant to Section 99 of the General Provisions of the General Appropriations Act of FY 2023 (Republic Act No. 11936).

For your information and reference, Sir.

Thank you.

By authority of the Mayor:


CHRISTIA S. PADOLINA, MD, FPOGS, FPSUOG
City Administrator

Copy furnished (via email):

Department of Budget and Management
Speaker of the House of Representatives
President of the Senate of the Philippines
House Committee on Appropriations
Senate Committee on Finance



CITY OF NAVOTAS
AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)
 Audit Observations and Recommendations
 For Calendar Year 2023
 As of 30 June 2024



Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Non-Implementation	Action Taken/Action to be Taken
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					From	To			
AOM 2024-001 (2023)	1. Remittances of Fire Safety Inspection Fees were delayed ranging from 34 to 69 days due to the absence of Memorandum of Agreement between the City and the Bureau of Fire Protection (BFP), which binds the parties in implementing the prescribed two-day period of remittance after the transaction was made, as provided in the Implementing Rules and Regulations of Republic Act No. 11032. This may pose risk of possible misapplication and utilization of collections due to BFP.	We recommend the Management to: a. Execute MOA without delay every beginning of the year and remit in full the collections due to BFP within the reglementary period as mandated by Section 11 of Rule IX of the Implementing Rules and Regulations of Republic Act No. 11032; and b. Henceforth, fully comply with Section 11 of Rule IX of IRR of RA No. 110232.	Ensure that the fire inspection fee collected is being accounted for and deposited within the reglementary period.	City Treasurer's Office	January 1, 2024	December 31, 2024	Implemented	N/A	Transfers of fire inspection fees are being made on a daily basis.
			Collect the fire inspection fees that are automatically calculated by the Business One Stop Shop (BOSS).	City Treasurer's Office	January 1, 2024	December 31, 2024	Implemented	N/A	The City Treasurer's Office (CTO) adheres to Section 1 or Rule IX of the IRR of RA No. 110232.
AOM 2024-002 (2023)	2. a. Erroneous recording of the 15% collection intended for the restricted use of the Office of Local Building Official has resulted in understatement of Trust Liabilities account and overstatement of Due to LGUs account amounting to P8.408 million. b. The 5% allocation from the collection of building permits took years to be remitted to DPWH due to lack of personnel assigned in monitoring and processing of remittances, hence the timely recognition of income and collection was not performed by the receiving agency.	We recommend the City Accounting Office to reclass the 15% allocation previously recorded under the Due to LGU account to Trust Liabilities account totaling to P8.408 million, for proper presentation in the financial statements. We recommend the City Treasurer's Office (CTO) to expedite the remittance of the 5% allocation due to DPWH on a regular basis, so as to properly recognize the income on time We also encourage the CTO to assign personnel for all collections due to other agencies to prevent delay in remittances.	Prepare reclassification entries to correct the erroneous recording of Building Official Share.	City Accounting Office	January 1, 2024	December 31, 2024	Implemented	N/A	The City Accounting Office reclassified the 15% Building Official Share from Due to LGUs to Trust Liability.
			Ensure that the collected 5% DPWH shares on building permit fees are being accounted for and remitted to the DPWH on a monthly basis.	City Treasurer's Office	January 1, 2024	December 31, 2024	Implemented	N/A	Transfers of 5% DPWH shares on building permit fees are being made on a monthly basis.
			Assign personnel to monitor and process remittances of 5% DPWH shares.	City Treasurer's Office	January 1, 2024	December 31, 2024	Implemented	N/A	The CTO has already assigned personnel for the remittances of 5% DPWH shares.

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	c. No approved Program of Works submitted to DPWH contrary to Item 2.7 of DPWH-DILG JMC No. 1 dated July 04, 2013.	We advise the OLBO to submit the approved Program of Works to NBCDO-DPWH before project implementation in accordance with Items 2.6 and 2.7 of DPWH-DILG JMC No. 1.	Comply and submit the approved Program of Works to NBCDO-DPWH before project implementation.	Office of the Local Building Official	January 1, 2024	December 31, 2024	Implemented	N/A	The OLBO has already submitted the previous years' approved Program of Works to NBCDO-DPWH. For the current year, the approved Program of Works will be submitted in July 2024.
AOM 2024-003 (2023)	3. Savings from the obligated projects under the Continuing Appropriation for the 20 percent Development Fund totaling to P4.203 million, which have known to be idle for 1 to 5 years; were not reverted back to General Fund for available to subsequent enactment contrary to Section 322 of Republic Act No. 7160 which can be used to augment other projects of the City.	We recommended that the Management: a. Effect the necessary actions for the reversion of excess/savings of Continuing Appropriations totaling P4.203 million to the general fund to be available for the subsequent enactment; b. Direct the City Accounting Office and City Budget Office to monitor the balances of Continuing Appropriation to perform timely reversion of excess of unexpended appropriations; and c. Instruct the Local Development Council and the implementing office to closely supervise and re-assess the implementation of PPAs under the Continuing Appropriation as mandated by Section 109(a.5) of RA 7160.	Facilitate the convening of the Local Development Council at the soonest possible time to discuss the reversion of continuing appropriation for the 20 percent Development Fund to the general fund and prepare the necessary resolution to effect the said reversion. Reconcile the balances of savings from obligated projects on a regular basis with the City Budget Office, for them to initiate the timely reversion of unexpended balances. Ensure adherence to the said recommendation	City Planning and Development Office / Local Development Council City Accounting Office City Planning and Development Office / Local Development Council	March 2024 January 1, 2024 January 2024	April 2024 December 31, 2024 December 2024	Implemented Implemented Implemented	N/A N/A N/A	The excess/savings of the continuing appropriation was already reverted to the general fund per City Appropriation Ordinance No. 2024-05. The City Accounting Office reconciles the balances of savings from obligated balances with City Budget Office on a monthly basis. The CPDO will conduct regular monitoring and assessment of PPAs under the 20% DF.
AOM 2024-004 (2023)	4. The Bids and Awards Committee did not submit the approved Annual Procurement Plan (APP) and Procurement Monitoring Report (PMR) to the Government Procurement Policy Board (GPPB) in compliance with Sections 7.3.5,	We recommended that the City Mayor require the BAC to: a. Submit to the Office of the Auditor the properly filled out PMR for the 1 st and 2 nd semester of CY 2023, duly	Submit required documents to the Office of the Auditor.	Bids and Awards Committee	2024	2024	Implemented	N/A	The Bids and Awards Committee has already submitted the Annual Procurement Plan (APP) for CY 2023 to the Government

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	and 12.2 of 2016 Revised IRR of RA No. 9184, and items 3.1, 3.2, 4.2, and 4.4.1 of the GPPB Circular No. 02-2020, thus defeats the objective of the reports, which is to give interested parties transparency into the City's procurement activities and serve as a foundation or instrument for assessing the BAC's performance.	<p>approved by the HOPE, or his/her duly designated second-ranking official;</p> <p>b. Ensure that the PMR is prepared in the prescribed format and contains all the information that is required; and</p> <p>c. Submit the duly approved copy of the APP, PMR, and certification to the GPPB in compliance with the Revised IRR of RA No. 9184, and the GPPB Circular No. 02-2020, copy furnish the Office of the Auditor of each report.</p>	<p>Prepare PMR in the prescribed format with complete information.</p> <p>Submit required documents to the Office of the Auditor.</p>	<p>Bids and Awards Committee</p> <p>Bids and Awards Committee</p>	<p>2024</p> <p>2024</p>	<p>2024</p> <p>2024</p>	<p>Implemented</p> <p>Implemented</p>	<p>N/A</p> <p>N/A</p>	<p>Procurement Policy Board (GPPB) via e-mail on February 16, 2024.</p> <p>Said Committee has also submitted the Procurement Monitoring Report (PMR) for the 1st and 2nd Quarter of CY 2023 to the same agency via e-mail on February 13, 2024.</p> <p>Copies of these documents were also furnished to COA Navotas on May 14, 2024.</p>
AOM 2024-005 (2023)	<p>5. Objectives of the Navotas City Climate Change Action Plan (NCCCAP) for the Calendar Years (CY) 2019-2024 were not aligned with the goals of the National Climate Change Action Plan 2011-2028, not pursuant to Section 305 (h) of Republic Act No. 7160.</p> <p>Moreover, no separate budgetary allocation was used for the implementation of the Programs/Projects/Activities of NCCCAP for CY 2023, contrary to Sections 14 and 18 of Republic Act No. 9729 and Item 5.1 of Department of Budget and Management (DBM), Climate Change Commission (CCC) and Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 2015-01 dated July 23, 2015,</p>	<p>We recommended the Navotas City Core Team harmonize the objectives of the NCCCAP with the National Climate Change Action Plan, as mandated by Sections 305 (h) of R.A. 7160.</p> <p>We commended the management for the creation of the NCCCAP Core Team under the recommendation of DILG MC No. 2014-135 dated October 21, 2014.</p> <p>We recommended the Navotas City Core Team to:</p> <p>a. Prepare the Annual Investment Plan which is a vital document in budget allocation, as fundamental requirements for funding of NCCCAP as mandated by R.A. No. 9729;</p>	<p>Core team to prepare for the NCCCAP Planning workshop to be facilitated by CCC for proper guidance and also aligned with the National Climate Change Action Plan.</p> <p>Prepare AIP after the implementation of NCCCAP Planning workshop</p>	<p>NCCCAP Core Team</p> <p>NCCCAP Core Team</p>	<p>August 2024</p> <p>September 2024</p>	<p>September 2024</p> <p>November 2024</p>	<p>Unimplemented</p> <p>Unimplemented</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>The Core Team already requested the CCC for the provision of technical assistance and waiting for the confirmation of CCC. This is crucial for the NCCCAP Plan formulation.</p> <p>The AIP will follow upon the implementation of NCCCAP Planning workshop.</p>

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	hence, affecting the effectiveness and efficiency on the utilization of other funds.	<p>b. Accomplish and submit the Quality Assurance Review (QAR) as required by Item 5.1.5 of DBM, CCC and DILG JMC No. 2015-01; and</p> <p>c. Fully comply with the provisions of RA No. 9729 and DBM, CCC and DILG JMC No. 2015-01.</p>	<p>Provide QAR of LCCAP 2019-2024 to CCC</p> <p>Ensure compliance with the provisions of RA No. 9729 and DBM, CCC and DILG JMC No. 2015-01.</p>	NCCCAP Core Team	July 2024	July 2024	Implemented	N/A	Already provided QAR of LCCAP 2019-2024 to CCC.
				NCCCAP Core Team	August 2024	September 2024	Unimplemented	Ongoing	The NCCCAP plan will be in accordance to RA 9729 and JMC no. 2015-01 since we will seek the guidance of CCC during the formulation of NCCCAP planning workshop.
AOM 2024-006 (2023)	<p>6. Unavailability of information/data of deficiency on PhilHealth claims filed by Navotas City Hospital due to non-receipt of Notification Letter of Deficiencies from PhilHealth has resulted in a high volume of Return to Hospital claims totaling P7.640 million, mostly arise from claims in Calendar years 2021 and 2022; which further affect the possible usage of collections to programs and activities of the hospital.</p> <p>Erroneous recording of PhilHealth claims, inclusion of denied claims as collectibles, and no separate allocation of health care institutions charges and professional fees have resulted in overstatement of Due from GOCCs account and Due to GOCCs account by P27.707 million and P60.054 million, respectively; understatement of Due to Officers and Employees account by P8.840 million and Trust Liabilities account by P23.508 million, contrary to generally accepted accounting</p>	<p>We recommended the Management to diligently make representation with PhilHealth to obtain information on the deficiencies of RTH claims and to be able to comply within the prescribed period.</p> <p>We recommended the City Accountant make the necessary adjusting entries for the fair presentation of accounts in the financial statements and perform the reconciliation of records with the City Health Office.</p> <p>Also, we recommended the City Health Office to submit a monthly PhilHealth report to the City Accounting Office with a separate allocation for HCI and HCP, for proper recording of the latter in the books of accounts.</p>	<p>Reconcile return to hospital claims with Philhealth LHIO Caloocan. Send letters and lists of RTH claims for further verification.</p> <p>Prepare necessary adjusting entries to correct the erroneous recording of Due from GOCCs - PhilHealth and Due to Officers and Employees of the City Health Office.</p> <p>Submit PhilHealth Claims Reports on or before 15th of the month to the Commission on Audit and City Accounting Office based on the Electronic Medical Record System (Bizbox).</p>	Navotas City Hospital	2024	2024	Unimplemented	Ongoing	<p>Continuous coordination with the Philhealth LHIO Caloocan branch and consistent monitoring is being practiced by the NCH Philhealth Department.</p> <p>Routinary follow-up is delegated to the hospital's Philhealth department and reporting of the status of RTH claims is included in the daily huddle.</p>
				City Accounting Office	July 1, 2024	December 31, 2024	Unimplemented	Ongoing	The City Accounting Office shall record the collections from PhilHealth claims of the City Health Office in compliance with the Special Health Fund guidelines, including its relevant laws, rules, and regulations.
				City Health Office	2024	2024	Unimplemented	Ongoing	Continuous coordination with the Philhealth LHIO Caloocan branch and Pasig Branch and consistent monthly monitoring is being practiced by the City Health Philhealth Department.

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	rules under International Public Sector Accounting Standard (IPSAS) hence affecting the reliability of accounts in the financial statements.								
AOM 2024-007 (2023)	7. The Calendar Year (CY) 2023 Statement of Changes in Net Assets/Equity, the CY 2023 Notes to the Financial Statements, and CY 2022 restated Financial Statements were not submitted to the City Auditor's Office, thus, contrary to Paragraphs 46 to 54 of the International Public Sector Accounting Standard (IPSAS) 3 and Section 41(2) of the Presidential Decree (PD) No. 1445.	<p>We recommended that:</p> <p>a. The City Accountant:</p> <ul style="list-style-type: none"> ➤ Instruct the officer in charge to prepare the restated CY 2022 Financial Statements to present the prior period errors and adjustments in compliance with the requirements under Paragraph 46 to 54 of IPSAS 3 and Section 41(2) of the Presidential Decree (PD) NO. 1445; and ➤ Submit the Statement of Changes in Net Assets/Equity and Notes to the Financial Statements to the Office of the City Auditor. <p>b. The Human Resource Development Officer:</p> <ul style="list-style-type: none"> ➤ To fill up the vacant positions in the City Accounting Office to ensure the timely preparation and submission of the Financial Statements and other reports. 	<p>Prepare restatements on prior period adjustments on a monthly basis, and reinforce the analysis of the effects of prior period adjustments on the presentation of comparative financial statements.</p> <p>Submit the complete set of restated comparative financial statements on or before the prescribed deadline by the Commission on Audit.</p>	<p>City Accounting Office</p> <p>City Accounting Office</p> <p>CHRDO</p>	<p>January 1, 2024</p> <p>January 1, 2025</p> <p>July 2024</p>	<p>December 31, 2024</p> <p>February 14, 2025</p> <p>December 2024</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>The City Accounting Office currently prepares restatements on prior period adjustments on a monthly basis to lessen and decongest the tasks to be performed during the preparation of annual financial statements.</p> <p>The City Accounting Office has assigned multiple personnel that are CPAs, accounting graduates, and trained bookkeepers for the preparation of annual financial statements.</p> <p>Procurement and utilization of accounting software will eliminate redundancy in recording, and greatly accelerate the preparation of financial statements.</p> <p>The City Government of Navotas continues its effort to recruit qualified and competent personnel to support the operations of all offices in the City including the Office of the City Accountant.</p> <p>The City Government of Navotas hired two (2) Certified Public Accountants (CPA) on</p>

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								24 January 2024 and 14 February 2024. These CPAs are on top of the existing accounting posts vacated by the personnel resigned in November 2023 and retired in December 2023 (as mentioned in the AOM).	
AOM 2024-008 (2023)	8. The completeness, existence, accuracy and valuation of the PPE account with a total cost of P4.955 billion (excluding the Construction in Progress account), at year-end could not be ascertained due to non-completion of physical count and non-reconciliation resulting in a discrepancy of PPE accounts totaling P184.932 million contrary to Chapter V of the Handbook on Supply and Property Management System and Section 491, Volume I, of the Government Accounting and Auditing Manual (GAAM), and IPSAS I, thus, cast doubt on the fair presentation of the PPE account in the financial statements.	We recommended that the Management: a. Instruct the Inventory Committee to undertake and complete the physical count of all PPEs, and reconcile the discrepancies provided in Chapter V of the handbook and Section 491 of the GAAM, Volume I; b. Submit the completed and reconciled RPCPPE to the Auditor within the prescribed period under Section 124 of the MNGAS for LGUs, Volume I; and c. Avail the one-time cleansing of the PPE provided in COA Circular No. 2020-006, by adhering to the Guidelines and Procedures in the Conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at Station, and Disposition for Non-existing/ Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies.	Conduct physical count of PPEs and reconcile records with the City Accounting Office. Submit RPCPPE to the COA with the prescribed period. Prepare the necessary requirements for the one-time cleansing of PPEs.	Inventory Committee / City General Services Office Inventory Committee / City General Services Office City Accounting Office and City General Services Office	2024 2024 2024	2024 2024 2024	Implemented Implemented Implemented	N/A N/A N/A	This activity is being undertaken every year and the variances have been identified for one-time cleansing of PPEs. The RPCPPE as of December 31, 2023 was submitted on February 14, 2024. Request for one-time cleansing of PPEs with all necessary documentary attachments has been submitted on April 4, 2024.

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AOM 2024-009 (2023)	<p>9. a. Thirty-five programs, projects, and activities (PPAs) planned under the Local Disaster Risk Reduction and Management (LDRRM) Fund were fully implemented to enhance disaster preparedness and response of the City, with utilization amounting to P37.948 million or equivalent to 66.64 percent of the total Mitigation Fund. However, five (5) PPAs were not implemented and various PPAs have not maximized their utilization as of year-end, leaving an unexpected amount of P18.997 million.</p> <p>b. Nine (9) Projects, Programs, and Activities of the LDRRM Fund were implemented by various Offices, contrary to Section 12 of Republic Act No. 10121 and Item 7.0 of NDRRMC, DILG, DBM and CSC JMC No. 2014-1 dated April 4, 2014, thus impact on strengthening the disaster risk reduction and management was not warranted.</p> <p>c. Various disbursements totaling P12.643 million charged against the LDRRM Fund were not duly supported with complete documentation, not in accordance with Sections 4(6) and 39 of PD No. 1445, hence casting doubts as</p>	<p>We recommended that the Management:</p> <p>a. Fully implement all PPAs contained in the LDRRM Plan and Budget to achieve the envisioned purpose provided under the NDRRMC, DBM, and DILG JMC No. 2013-1; and</p> <p>b. Monitor the implementation of the PPAs to attain full implementation of all LDRRM programs in compliance with the provisions of the aforementioned JMC.</p> <p>We recommended Management to prioritize the implementation of PPAs of the LDRRM Office and stop using LDRRM funds to support the needs of other Offices.</p> <p>Also, we recommended the Management to ensure that the LDRRM Office should be the exclusive project implementer of all the PPAs charged to the LDRRM Fund as required by Section 12 of R.A. No. 10121 and Item 7.0 of NDRRMC, DILG, DBM and CSC JMC No. 2014-1 dated April 4, 2014.</p> <p>We recommended the concerned City Officials to submit the lacking documents noted in the post-audit of the LDRRM Fund to the Audit Team. Hence, comply with the requirements of Sections 4(6) and 39 of PD No. 1445.</p>	<p>Establish enhanced monitoring tool of all PPAs in LDRRM plan. Also, follow-up and updates will be provided to those implementers of PPAs that are yet to be started or accomplished.</p> <p>All PPAs in LDRRM Plan is in accordance to the guidelines of OCD and NDRRMC. All PPAs were fall under the thematic areas of DRRM.</p> <p>The ultimate end-user is members of the DRRM Council with projects that was prescribed to strengthen the LGU's capacity for DRRM and aimed at building resilience of local communities to disasters. The DRRM Office will provide monitoring and follow-up to the ultimate end-user.</p>	CDRRMO	July 2024	December 2024	Unimplemented	Ongoing	<p>The efforts of LDRRMO to attain full implementation of PPAs are present. All end-users are constantly reminded and continuous monitoring are provided.</p> <p>Weekly follow up were already conducted to the end users.</p>
			CDRRMO	July 2024	December 2024	Unimplemented	Ongoing		
			CDRRMO	July 2024	December 2024	Unimplemented	Ongoing		

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	to the availability and regularity of the paid claims of the transactions. d. LDRRM stockpiles such as rice and canned goods were not stored in a safe place exposing stocks to loss, damage contamination, or spoilage.	We recommended the Management to provide an appropriate storeroom solely for the use of LDRRM stockpiles to prevent contamination and unauthorized access. Monitor the stocks to avoid overstocking of food supplies that may result in spoilage of food and wastage.	Ensure space allocation to be used as storage facility for stockpiles in the leased warehouse of the city government.	CDRRMO/CSWDO	July 2024	December 2024	Unimplemented	On process. Limited space/area within the City Hall Compound.	The LGU will be renting a warehouse to be used by various offices and departments. The GSO has allocated a space in the said warehouse to be used as storage facility for stockpile of food and non-food items under the CSWDO.
AOM 2024-011 (2023)	10. Lapses in the procedures of recording transactions and remittances have caused under remittance in the taxes withheld on compensation, percentage, and expanded withholding taxes from employees and contractors/suppliers for the calendar year 2023 amounting to P91,152.55, after deducting the January 2024 remittance. This may result in payment of interest, penalties, and surcharges imposed by the BIR for late remittances, as prescribed by Section 2.58(a) of BIR Revenue Regulations No. 2-98, as amended by the BIR Revenue Regulation No. 11-2018.	We recommended the City Accounting Office to: a. Ensure the timely recording of transactions, the corresponding tax withheld, and remit the correct amount of taxes to avoid the penalties in accordance with Section 2.58(a) of BIR Revenue Regulations No. 2-98, as amended by the BIR Revenue Regulation No. 11-2018; b. Coordinate with the City Treasurer's Office for the immediate submission of paid payrolls and disbursement vouchers for the timely recording and posting of transactions in the subsidiary ledger in the period it relates; c. Assigned appropriate personnel in recording transactions and posting to the subsidiary ledger especially to ensure that corresponding taxes were recognized in the	The City Accounting Office shall assign a competent personnel to be in-charge of withholding taxes. The City Accounting Office shall also coordinate with the City GSO to ensure the timely recording of transactions and their corresponding withholding taxes, ideally on the date of delivery. The City Accounting Office shall request regular follow-ups to the City Treasurer's Office for the submission of paid payroll and disbursement vouchers. Assign a competent personnel to be in-charge of withholding taxes.	City Accounting Office and City Treasurer's Office City Accounting Office and City Treasurer's Office City Accounting Office	February 1, 2024	December 31, 2024	Implemented	N/A	Overtime Pay is now recorded upon processing. Inventory and Property, plant, and equipment are now recorded upon delivery. Procurement and utilization of accounting software should lessen, if not, eliminate this issue.
					January 1, 2024	December 31, 2024	Unimplemented	Ongoing	The City Accounting Office regularly coordinates with the City Treasurer's Office for the submission of documents. Procurement and utilization of accounting software should lessen, if not, eliminate this issue.
					May 13, 2024	December 31, 2024	Implemented	N/A	The City Accounting Office has assigned a CPA to be in-charge in the recording, monitoring, reconciliation, and remittances of withholding taxes.

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		<p>accounting records before remittance to BIR; and</p> <p>d. Instruct the concerned personnel to perform immediate reconciliation of records between the subsidiary ledgers and the monitoring of remittances to identify errors to effect adjustments, if warranted.</p>	The City Accounting Office shall assign a competent personnel to be in-charge of withholding taxes.	City Accounting Office and City Treasurer's Office	May 13, 2024	December 31, 2024	Implemented	N/A	The City Accounting Office has assigned a CPA to be in-charge in the recording, monitoring, reconciliation, and remittances of withholding taxes.
AOM 2024-012 (2023)	<p>11. The propriety of employing more job order personnel of which a total of 1,814 or 353.61% of its 513 regular plantilla personnel with an aggregate salary of P327.565 million is uncertain due to the absence of the revised Organizational Structure and Staffing Pattern Plan and manual on the hiring of the contract of service and job order employees, which is contrary to Section 76 of Republic Act (RA) No. 7160, thus, the reasonableness and necessity of the number of Job Order personnel engaged could not be established. Consequently, the local government's resources that could have been allocated to other vital services were depleted.</p> <p>Moreover, the City hired a job order to perform the duties of regular personnel instead of filling the 275 vacant plantilla positions contrary to the provisions in the Civil Service Commission (CSC) - Commission on Audit (COA) - Department of Budget and Management (DBM) Joint</p>	<p>We recommended that the Local Chief Executive direct the City Human Resource Development Officer to perform the following:</p> <p>a. Prepare an Organizational Structure and Staffing Pattern Plan, and formulate policies and guidelines so that the necessity and propriety of hiring job order employees are justified;</p> <p>b. Undertake a comprehensive analysis and evaluation of the current workforce complement to eliminate excessive and unnecessary JO personnel who are carrying out duplicate tasks alongside other employees and regular plantilla personnel; and</p> <p>c. Prioritize and fill up the vacant positions by hiring new employees, and/or to promote deserving personnel more quickly to reduce the number of JO.</p>	<p>Continuously analyze and utilize for human resource development the existing organizational structure and exert effort to improve such structure.</p> <p>Re-evaluate the current workforce set-up, and intensify rightsizing activities to avoid unnecessary/excessive COS/Jos.</p> <p>Prioritize filling up of vacant positions, and ensure that applicants possess the qualification standards set by the Civil Service Commission (CSC).</p> <p>Consider the current workforce a priority for promotion.</p>	<p>CHRDO</p> <p>CHRDO</p> <p>CHRDO</p>	<p>July 2024</p> <p>January 2025</p> <p>July 2024</p>	<p>July 2024</p> <p>December 2025</p> <p>December 2024</p>	<p>Implemented</p> <p>Unimplemented</p> <p>Implemented</p>	<p>N/A</p> <p>Proposal is for submission.</p> <p>N/A</p>	<p>Existing organizational structure has been updated and a draft template of staffing pattern has been prepared.</p> <p>CHRDO will promptly initiate preparation of a staffing pattern plan and policies on hiring CO/JOs, and submit to the management for review/approval.</p> <p>CHRDO to submit proposal for a seminar-workshop on re-evaluation of its current workforce.</p> <p>The City Government of Navotas continues in recruitment and/or promotion of qualified personnel to reduce its number of JOs.</p> <p>We consider the current workforce a priority for promotion. However, the vacant positions in various departments, divisions or units require certain eligibilities or</p>

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	Circular No. 1 s. 2017 and Section 455(b)(1)(v) of RA No. 7160.							qualifications that most of personnel lack. Hence, the difficulty in the promotion process.	
AOM 2024-013 (2023)	12. The hiring and assignment of 31 job orders to the Office of the City Treasurer performing the functions and responsibilities of a collecting officer and were not covered with fidelity bond is contrary to Item 7.3 of the CSC-COA-DBM Joint Circular No. 1 s.2017, Section 65 of the Government Accounting and Auditing Manual (GAAM), Volume I, Section 101 of PD No. 1445, Section 2.1 of the Treasury Order No. 01-95, thus, exposing government funds to possible loss and/or misappropriation.	We recommended that the Management: a. Strictly prohibit designating Collecting Officers with Job Order Status and who are not bonded to collect; and b. Instruct the Human Resource Development Officer to fill the vacant positions in the Office of the City Treasurer so that there are enough collecting officers.	Ensure that JOs who perform collecting function directly reports to a regular personnel, pending the request to fill up regular positions in the office. Further review the current manpower/workforce of the City Treasurer's Office and consider hiring applicants as accountable or bonded collection officer/s that meet the minimum qualification standards of the Civil Service Commission (CSC).	City Treasurer's Office CHRDO	July 2024 July 2024	December 2024 December 2024	Unimplemented Implemented	Ongoing N/A	CTO is up to date in requesting the CHRDO to fill up the regular positions in the office. The City Government of Navotas continues in reviewing its current manpower/workforce including those in the City Treasurer's Office, as well as its efforts in recruiting qualified personnel to serve as collecting officer/s, subject to the standards of the CSC.
AOM 2024-014 (2023)	13. The existence, validity, accuracy, and reliability of the Inventory account balances totaling P95,292,357.64 at year-end could not be ascertained due to: a. Lack of updates to the Supplies Ledger Card (SLC) maintained by the City Accounting Office which resulted in a P1,226,134.99 difference between Inventory balance and SLC, not in accordance with Section 114 of NGAS Manual for LGUs, Volume I; and	We recommended the Management to: a. Direct the CAO to regularly update the Supplies Ledger Card as required by Section 114 of NGAS Manual; and	Prepare the Supplies Ledger Card.	City Accounting Office	May 13, 2024	December 31, 2024	Unimplemented	Ongoing	The City Accounting Office maintains a schedule of inventory balances for all funds and updates it on a monthly basis, based on submitted SSMLs. The City Accounting shall prepare the SLC in compliance to the audit recommendations. Procurement and utilization of inventory software should streamline the inventory management process.

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	b. Non-preparation of Semi-Expendable Property Card (SPC) and Semi-Expendable Property Ledger Card (SPLC) for semi-expendable properties, contrary to Section 2 of Presidential Decree No. 1445 and COA Circular No. 2022-004 dated May 31, 2022. Thus, affecting the fair presentation of the inventory accounts in the financial statements.	b. Require the CAO and GSO to prepare the necessary records, forms, and reports for Semi-Expendable properties as prescribed by COA Circular No. 2022-004.	Prepare and maintain Semi-Expendable Property Ledger Card (SPLC).	City Accounting Office and City General Services Office	January 1, 2024	December 31, 2024	Unimplemented	Ongoing	This activity is already being undertaken since February 28, 2024. Proof of compliance to said Circular can be submitted upon request. The City Accounting Office prepares and maintains the SPLC. Procurement and utilization of inventory software should streamline the inventory management process.
AOM 2024-015 (2023)	14. Various Inter-Agency Payables consisting of contributions and loans payments to PAG-IBIG and PhilHealth in the amounts of P332,396.75 and P208,205.75, respectively; were not remitted intact and within the prescribed period, contrary to existing regulations.	We reiterated our prior years' recommendation that the Management ensure that the Pag-IBIG contributions are remitted on time and in full within the prescribed pursuant to the above provisions. Henceforth, strictly comply with the provisions of Item E(4) of HDMF Circular No. 275 (RA No. 9679) and Section 4 of PD No. 1445. We reiterated our prior years' recommendation that the Management ensure that the PhilHealth contributions are remitted on time and in full within the prescribed pursuant to the above provisions. Henceforth, strictly comply with the provisions of Section 18(b) of the Revised Implementing Rules and Regulations of the National Health Insurance Act of 2013 and Section 4 of PD No. 1445.	Continue to exert effort in reconciling the balances.	CHRDO, City Treasurer's Office and City Accounting Office	May 2024	December 2024	Unimplemented	Ongoing	Efforts to reconcile balances are continuous as evidenced in the decrease of unreconciled balances from P333,081.16 (2023 AOM) to P332,396.75 (2024 AOM).
			Continue to exert effort in reconciling the balances.	CHRDO, City Treasurer's Office and City Accounting Office	May 2024	December 2024	Unimplemented	Ongoing	Efforts to reconcile balances are continuous as evidenced in the decrease of unreconciled balances from P668,498.52 (2023 AOM) to P208,205.75 (2024 AOM).
AOM 2024-	15. The balances in the Financial Statements were not reconciled	We recommended that the Local Chief Executive direct the	Reinforce the review process in the preparation of annual	City Accounting Office	May 13, 2024	December 31, 2024	Implemented	N/A	The City Accounting Office reviews the balances presented

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016 (2023)	with the Notes to Financial Statements and Trial Balances contrary to Paragraphs 27 and 29 of IPSAS 1, thus, account balances in the financial statements were not fairly presented.	Accountant to reconcile the account balances in the financial statements, trial balances, and notes to financial statements to present fairly the accounts.	consolidated financial statements and notes to the financial statements prior to its submission to the Commission on Audit.					in the financial statements on a primary level (staff) and secondary level (supervisor) to avoid and/or correct errors, prior to submission to the Commission on Audit. Procurement and utilization of accounting software should greatly lessen the occurrence of these errors.	
AOM 2024-017 (2023)	16. Employee's premium contributions and loan amortizations to GSIS were not remitted intact and within the prescribed period contrary to Republic Act No. 8291, also known as GSIS Act of 1997; which may affect the employees' claims and benefits, and further expose the City to possible incurrance of penalties, interest and other penal sanctions.	We recommend the Management to: a. Direct the HRMO to ensure the timely submission of updated information of employees to GSIS, necessary to accept the remittance of new contributions rate brought by promotions and salary increments, among others; to remit in full the amount due for the particular month; b. Make representation with the GSIS for the issues encountered by the HRMO on the updating of member's records; c. Instruct the HRMO (or assigned Agency Authorized Officer) to diligently perform the responsibilities as enumerated in GSIS	Coordinate with the City Accounting Office and the City Treasurer's Office to ensure timely submission of all necessary information of all city government employees via electronic reporting required by the GSIS. Maintain constant and firm relationship with the GSIS to judiciously raise all GSIS concerns of our employees Ensure that the Agency Authorized Officer is diligently performing his/her duties and responsibilities in accordance with the GSIS Memorandum Circular No. 029, series of 2021	CHRDO	May 2024	December 2024	Implemented	N/A	CHRDO guarantees its strict compliance as to the timely submission of ALL necessary reports and remittances to the GSIS. Hence, compliant with all GSIS rules and regulations.
				CHRDO	May 28, 2024	May 28, 2024	Implemented	N/A	CHRDO met with the GSIS last 28 May 2024 to reconcile and raise all concerns in updating and remittances of the members under the City Government of Navotas. Currently, we have already updated the records of our existing members and will continue to update future records, if necessary.
				CHRDO	May 2024	December 2024	Implemented	N/A	Agency Authorized Officer (AAO) of the City Government of Navotas is strictly adhering to the stipulations provided for under GSIS Memorandum Circular No. 027, series of 2021

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		Memorandum Circular No. 027, series of 2021;	and all other related rules and regulations.					particularly in the duties and responsibilities required therein.	
		d. Instruct the HRMO and CAO to reconcile the monthly withheld contributions before remittance to GSIS, to ensure that all withheld contributions for the month were remitted on the following month;	Conform to the recommendation and make the necessary adjustments in the process.	CHRDO and City Accounting Office	May 2024	May 2024	Implemented	N/A	All remittances are reconciled prior to remittance to GSIS through the electronic remittance file (ERF) system as evidenced on the monthly e-mail from the GSIS that we are receiving before processing of our remittances, indicating our 100% record matching with the GSIS.
		e. Direct the HRMO, in coordination with the City Treasurer's Office and City Accounting Office, to remit in full the withheld contributions processed through Disbursement Vouchers on the month of cheque availability, regardless of whether claimed or not; and	Conform to the recommendation and make the necessary adjustments in the process.	CHRDO and City Treasurer's Office	May 2024	May 2024	Implemented	N/A	CHRDO and CAO already modify its processes in the manner of remittances in conformance with the observation provided by the COA.
		f. Strictly comply with the provisions of RA No. 8291 to avoid penalties, interest, and penal sanctions.	Continue to adhere with the provisions of RA No. 8291 as well as in all other pertinent rules and regulations to ensure non-incurrence of possible penalties and interest.	CHRDO, City Accounting Office and City Treasurer's Office	May 2024	December 2024	Implemented	N/A	Compliance with the provisions of RA 8291 of the City Government of Navotas is continuously being done by the concerned offices.
AOM 2024-018 (2023)	17. Garbage collectors and other personnel directly dealing with collection of solid wastes lack proper training on handling wastes and are not sufficiently equipped with the necessary personal protective equipment (PPE) which may pose various health risk and injuries to them, contrary to Section 23 of Republic Act No. 9003.	We recommended the Management to direct the CENRO to: a. Allocate a yearly budget for the procurement of PPEs for garbage collectors and other personnel directly dealing with the collection of solid wastes to provide a regular supply of complete PPEs to them;	Ensure the allocation of funding of PPEs for Waste Workers in the Annual Budget for CY 2025 onwards, through the Local Finance Committee.	CENRO	March 2024	July 2024	Implemented	N/A	CENRO is pleased to report that the purchase of PPEs for CENRO waste workers are funded annually under Gender and Development (GAD) fund amounting to Php 1,353,074.00 for CY 2023 under Purchase Order (PO) 23-07-386 and Php1,624,000.00 for CY 2024 under Purchase Request (PR) No. GF-24-03-197. All of which

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		<p>b. Coordinate with the City Health Office in providing trainings necessary in proper handling of solid wastes to be a competent garbage collector before deploying them for work;</p> <p>c. Issue a Memorandum to all garbage collectors and other personnel directly dealing with the collection of solid wastes for the mandatory use of complete set of PPEs to ensure their health and safety; and</p> <p>d. Assist the Barangay Management in proper handling of solid wastes, provide necessary trainings, technical and financial assistance or in any other manner deemed necessary in</p>	<p>Conduct of Occupational Health and Safety Seminar for Waste Workers by CHO and CENRO in September 2024, funded under the Gender and Development Fund.</p> <p>Implement a Checklist System that shall cover the checking of proper uniforms prior to dispatching aside from the standard checking of GCT condition.</p> <p>Annually conduct a Waste Workers' Appreciation Day, a whole-day event that aims to recognize the efforts of City and Barangay waste workers and discuss topics such as occupational health and safety,</p>	<p>CENRO</p> <p>CENRO</p> <p>CENRO</p>	<p>April 2024</p> <p>June 2024</p> <p>May 2024</p>	<p>September 2024</p> <p>December 2024</p> <p>December 2024</p>	<p>Unimplemented</p> <p>Implemented</p> <p>Unimplemented</p>	<p>Ongoing.</p> <p>N/A</p> <p>Ongoing</p>	<p>have been distributed in July 2024. Aside from PPEs, this Office also distributed hygiene kits for street sweepers thru the GAD Fund amounting to PhP182,880.00 under PO No. 23-10-530.</p> <p>Coordinated with City Health Office on 19 April 2024 and 03 May 2024 for the conduct of Occupational Health and Safety Seminars for CENRO and Barangay garbage collection truck (GCT) drivers, sanitation crew (paleros), street sweepers and door-to-door waste collectors</p> <p>Regular reminders to the Liga ng mga Barangay during the City Solid Waste Management Board quarterly meetings to ensure compliance of barangays for their waste workers; and</p> <p>Issuance of reprimand/s and/or disciplinary action to LGU waste workers caught non-compliant to CENRO Memorandum Order No. YNH2023-080.</p> <p>The CENRO turned over one (1) metal push cart to each of the 18 barangays to support their proper and sanitary door-to-door solid waste collection virtue of City Resolution No. 2024-32; and</p>

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		order to ensure compliance with safety and health regulations and promotes a safer work environment.	personal hygiene and sanitation, among others, funded under the Gender and Development Fund					The LGU also has an ongoing Memorandum of Agreement with the Mother Earth Foundation (MEF) through the Department of Environment and Natural Resources Environmental Management Bureau-National Capital Region (DENR EMB-NCR), which shall provide technical assistance to all 18 barangays towards exemplary barangay-level implementation of Republic Act No. 9003 through Ecological Solid Waste Management (ESWM) Trainings for Barangay Council, Staff, and Waste Workers; MRF Beautification and Materials Recovery System Technical Assistance; ESWM System Technical Assistance and Troubleshooting.	
AOM 2024-019 (2023)	18. The intra-agency accounts, Due from Other Funds and Due to Other Funds, which are reciprocal accounts, have discrepancies of P8,126,669.64 and P(4,620.00) for CYs 2022 and 2023, respectively, contrary to Section 112 of the Presidential Decree (PD) No. 1445 and COA Circular No. 2015-009, thus, casting doubt on the accuracy and reliability of the reciprocal accounts presented in the financial statements.	We recommended that the Local Chief Executive direct the Accountant to reconcile accounts, Due from Other Funds and Due to Other Funds, and make the necessary adjustments to reflect the correct account balances in compliance with COA Circular No. 2015-009 and Section 111(2) of Presidential Decree No. 1445.	Ensure that reconciliation of due from and due to other funds is done on a regular basis.	City Accounting Office	May 13, 2024	December 31, 2024	Implemented	N/A	The balances of Due from and Due to Other Funds as of December 31, 2023 have been reconciled. Reconciliation is performed during processing of documents that involve due from and due to other funds. The City Accounting Office shall reconcile the balances of due from and due to other funds at year-end prior to the submission of annual financial statements to the Commission on Audit.

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AOM 2024-020 (2023)	19. Due to Officers and Employees totaling P17.47 million representing the Philippine Health Insurance Corporation professional fees (PFs) remained undistributed to doctors and health workers for one to six years, contrary to Department of Health (DOH) Administrative Order (AO) No. 2016-033, Item IV of the Section 34-A of Republic Act (RA) No. 10606, and PhilHealth Circular No. 0035, s. 2013. Thus, depriving the doctors and hospital workers of the intended benefits due to them.	We recommended that the Local Chief Executive direct the Hospital Head and City Health Officer, to distribute the long outstanding amounts and distribute regularly the professional fees for doctors and medical staff in compliance with DOH AO No. 2016-033 and Section 34-A of RA No. 10606, and PhilHealth Circular No. 0035, s. 2013.	Immediate release of the share to Navotas City Hospital employees shall be conducted on a semi-annual basis (every June and December, as stated in the City Ordinance No. 2016-06. Prompt announcements and coordination shall also be done for resigned employees.	Navotas City Hospital and City Health Office	2024	2024	Unimplemented	Ongoing	Regular and timely computation and processing for the distribution of the professional fee sharing semi-annually as per City Ordinance.
AOM 2024-021 (2023)	20. Programs/Projects/Activities (PPAs) for Special Education Fund (SEF) for current and continuing appropriations totaling P130.681 million and P1.984 million, respectively, were not fully utilized as of December 31, 2023, contrary to the Department of Education (Dep-Ed), Department of Budget and Management (DBM), Department of the Interior and Local Government (DILG) Joint Circular (JC) No. 1, s. 2017, thus, the unutilized balance of P23.686 million consequently affected the efficient utilization of the fund and the timely delivery of more PPAs, defeating the purpose for which the fund was created and depriving the public of the benefits that may be derived therefrom.	We recommended that the LSB: a. Reconcile with the City Accounting Office the balance per PPAs under the SEF and submit the revised report to the City Auditor's Office; b. Include the unutilized SEF balances of PS, MOOE, and CO (for completed projects) in the SEF Budget for CY 2024; c. Strictly monitor the implementation of all planned PPAs under the SEF to ensure 100% attainment of the needs for the operation and maintenance of public schools within the City; and d. Henceforth, strictly observe the guidelines on the appropriation and utilization of the SEF under DepEd-DBM-	Reconcile records with the City Accounting Office. Revert unutilized prior years continuing obligations of the Special Education Fund and include such funds to the Special Education Fund Savings. Devise a monitoring tool for the PPAs under the SEF which will be presented every LSB meeting for close monitoring. Adhere to the SEF utilization guidelines under DepEd-DBM-DILG JC No. 1, s. 2017 and	Local School Board and City Accounting Office Local School Board Local School Board Local School Board	May 2, 2024 May 2024 January 2024 2024	May 2, 2024 May 2024 December 2024 2024	Implemented Implemented Implemented Implemented	N/A N/A N/A N/A	The LSB conducted reconciliation of accounts with the City Accounting Office relative hereof. Already included unutilized SEF balances of PS, MOOE, CO in the SEF budget CY 2024. Reference: Local School Board Resolution No. 2024-04. PPAs under SEF for the 1st to 4th Quarter of FY 2023 were monitored. The LSB adheres to the COA recommendation to strictly observe the guidelines on the appropriation and utilization of

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		DILG JC No. 1, s. 2017 and DepEd-DBM-DILG JC No. 2, s. 2020.	DepEd-DBM-DILG JC No. 2, s. 2020.					the SEF under DepEd-DBM-DILG JC No.1, s. 2017, and DepEd-DBM-DILG JC No. 2, s. 2020.	
AOM 2024-022 (2023)	21. The unexpended/unobligated balances of the Quick Response Fund (QRF) and the DRRMF-MOOE for CY 2023 amounting to P 26.451 million were not transferred to the Special Trust Fund in the Trust Fund contrary to Item 5.10 COA Circular No. 2012-002 dated September 12, 2012.	We recommended that the Local Chief Executive direct the City Treasurer to transfer the cash of the unexpended/unobligated balance totaling P26,451,099.92 of the Quick Response Fund (QRF) and the DRRMF-MOOE for CY 2023 to the Trust Fund books and ensure compliance with Item 5.10 COA Circular No. 2012-002 in transferring the unexpended/unobligated DRRMF to the Special Trust Fund every year thereafter.	Consistently transfer the unexpended/unobligated funds to the aforesaid TF and ensure that the funds are well accounted for and shall not be used for other purposes as it is solely in support of risk reduction and management activities of the LDRRM council., as well as regularly reconcile accounts with the City Accounting Office.	City Treasurer's Office	January 1, 2024	December 31, 2024	Implemented	N/A	The CTO has transferred the amount of Php26,451,099.92, representing the unexpended/unobligated balance under the LDRRMF account (1592-1013-90) to LDRRMF trust fund account (1592-1014-04) on 12 March 2024. Also, the CTO conducts regular reconciliation of accounts with the City Accounting Office relative hereof.
AOM 2024-023 (2023)	22. Like the observation in the year 2022, the target waste diversion for calendar year 2023 was not attained by the City due to a limited number of serviceable Materials Recovery Facility (MRF) at barangay level and nonfunctioning centralized MRF, which is not in conformity with Section 32 of RA No. 9003 and their Ten-Year Solid Waste Management Plan.	We reiterate our previous year's recommendation that the City's Solid Waste Management Board and CENRO: a. Monitor the MRF situated in barangays and continue to provide necessary support to component barangays either financially, technically, or in any other manner deemed necessary to achieve the waste diversion goal set by the City for the coming years; and b. Adopt measures to promote and ensure the viability and effective implementation of RA No. 9003 in the City's component barangays by establishing MRF in every Barangay, or cluster with other Barangays, if they are unable	Has ongoing partnership with the Philippine Red Cross (PRC) entitled "Promotion of Green and Circular Economy through Civil Society Engagement and Good Governance in Highly Urbanized Coastal Cities in the Philippines" The European Union-funded project includes Ph791,664.28 dedicated to the setup of small-scale Materials Recovery Facility/ies (MRF) and/or Composting Facility/ies and training on use of the equipment provided for Barangays North Bay Blvd North, NBBS Dagat-dagatan, NBBS Kaunlaran and NBBS	CENRO	July 2024	December 2024	Unimplemented	Ongoing	The Mother Earth Foundation shall provide Technical assistance to all 18 Barangays toward exemplary barangay-level implementation of RA 9003 through SSWM training for barangays council. staff, and waste workers, MRF Beautification, and Materials Recover System Technical Assistance, ESWM System technical and troubleshooting. The Philippine Red Cross also covers equipping of LGU on solid waste management amounting Php525,950.00. The proposed installation Service Entrance for the CMRF is approved by the PRC. The PRC and MEF also have IEC components to their

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		<p>to do so because of logistical requirements, to ensure recovery of recyclable and compostable materials and maximize the benefits derived therefrom.</p> <p>Additionally, we suggest that the City Mayor give the CENRO Officer instructions to intensify the solid waste management information campaign and involve barangay officials in solid waste management by establishing a Solid Waste Management Committee in each barangay to enforce waste segregation strictly at the source.</p>	<p>Proper. Also, the Partnership with Mother Earth Foundation (MEF) through the Department of Environment and Natural Resources EMB-NCR (DENR EMB-NCR) .</p> <p>The City Government of Navotas also has a partnership with Green Antz Builders Inc. for the collection of all types of clean and dry plastics wastes (except PVC) in all schools in the City of Navotas for turnover to Green Antz to upcycled into construction bricks as an additional LGU waste diversion initiative.</p>	CENRO	July 2024	December 2024	Unimplemented	Ongoing	<p>respective projects that are being coordinated with CENRO to ensure proper alignment of content and strategic implementation. For the conduct of CENRO's Knowledge, Attitudes, and Perceptions (KAP) Survey, the questionnaire has been consulted with two partners for integration and such tool shall also be used in their respective IEC campaign. Said tool was first rolled out in 15 pilot households. This office conducted its own 2023 ESWM IEC Campaign by engaging and mobilizing barangay personnel. CENRO engages with all Punong Barangay Secretaries and BSWMC Chairperson to address concerns and provide technical assistance on their respective solid waste management systems and participated in the monthly Liga ng mga Barangay meeting.</p>
AOM 2024-024 (2023)	23. The Local School Board (LSB) did not adhere to the planning and budgeting for the Special Education Fund (SEF) as prescribed in Items 5.1 and 5.5 of the Department of Education (DepEd), Department of Budget and Management (DBM), Department of the Interior and Local Government (DILG) Joint Circular (JC) No. 1, s. 2017 dated January 19, 2017, thus, the implementation of Programs/Projects/Activities (PPAs) may not address the	<p>We recommended that Management require the LSB to:</p> <p>a. Prepare the Income and Expenditures Estimates by program, activity, and project (P/A/P) and use them as the basis for the SEF budget preparation in compliance with items 5.1 of DepEd-DBM-DILG JC No. 1 s. 2017;</p> <p>b. Ensure that the City Accountant certifies the Statement of Income as</p>	<p>Prepare and submit SEF Budget Preparation Form No. 1.</p> <p>The City Accounting Office shall ensure that the Statement of Income is certified in accordance</p>	Local School Board	2024	2024	Implemented	N/A	<p>Prepared and submitted the SEF Budget Preparation Form No. 1 (Annex A) Income and Expenditure Estimates for FY 2024. Signed by the Co-Chair of the Local School Board based on the SIP and DEDP.</p> <p>The City Treasurer provided the certification on the estimated income from proceeds of</p>

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					From	To			
	<p>budgetary needs of all the public schools.</p> <p>Inclusion of a lump sum appropriation of PPAs totaling P29,250 million in the SEF budget for CY 2023 which is contrary to Item 5.1.2 of DepEd-DBM-DILG JC No. 1 s. 2017.</p>	<p>required in Article 411 of the IRR of RA No. 7160; and</p> <p>c. Strictly comply with the required planning and budgeting for the SEF as provided in Item 5.5 of DepEd-DBM-DILG JC No. 1 s. 2017.</p>	<p>to Article 411 of the IRR of RA No. 7160</p> <p>Conform to the required planning and budgeting for the SEF as provided in the DepEd-DBM-DILG JC No. 1 s. 2017.</p>	Local School Board	2024	2024	Implemented	N/A	<p>additional 1 % of SEF on June 30, 2023.</p> <p>The LSB Resolution for SEF 2023 was approved on October 26, 2023 which are all within the required timelines.</p>
AOM 2024-025 (2023)	<p>24. Out of the P18,817 million appropriation for PPAs of the NCCPC, P11,370 million or 60.43 percent were implemented, P0.401 million or 2.13 percent pertain to the savings from implemented PPAs, and PPAs amounting to P7,046 million or 37.45 percent of the NCCPC were not implemented, thus, depriving the public of the use and intended benefits of the said PPAs.</p> <p>Non-submission of documentary requirements to the Provincial Inter-Agency Monitoring Task Force (IMTF) as required under Section 5.6.4.2 of DILG Memorandum Circular (MC) No. 2021-039 dated April 7, 2021, hence, proper assessment of the effectiveness of the implementation of programs/projects/activities were not performed.</p>	<p>We recommended the NCCPC to:</p> <p>a. Plan and execute timely the implementation of the programs/projects/activities and exert efforts to fully utilize the funds for intended PPAs to ensure the optimum utilization of the NCCPC Fund;</p> <p>b. Prepare and submit to the Provincial IMTF on or before April 15, the required documentary requirements, for the proper monitoring and evaluation of the effectiveness of PPAs; and</p> <p>c. Henceforth, comply with the provisions of Section 15 of RA No. 9344 and Section 5.6.4.2 of DILG Memorandum Circular No. 2021-039 to ensure protection of the rights and welfare of children.</p>	<p>Continuously include on the agenda the monitoring of NCCPC PPAs for its implementation, and remind all offices/departments that all PPAs must be implemented until end of November only. Also include on the agenda the NCCPC PPAs realignment at the end of the 1st semester to reprogram other PPAs.</p> <p>Continuously submit to the DILG-NCR the necessary documents based on the prescribed period of submission.</p> <p>Continuously ensure that the NCCPC is functional.</p>	NCCPC	January 2024	December 2024	Unimplemented	All PPAs under the NCCPC for implementation are on process and others are already implemented.	The NCCPC monitors the status of the PPAs during its regular meeting every quarter. All PPAs that are not for implementation will be realigned and reprogrammed to other PPAs for children in the 3 rd quarter meeting of the NCCPC on July 2, 2024.
				NCCPC	February 2, 2024	April 15, 2024	Implemented	N/A	The CSWDO, as Secretariat of the NCCPC submitted all MOVs to the DILG-NCR in relation to the functionality assessment of the NCCPC covering performance year 2023. DILG-NCR has audited our MOVs and was given an ideal rating. The LGU was notified thru a letter from DILG-NCR received on June 19, 2024.
				NCCPC	January 2024	December 2024	NCCPC	N/A	The NCCPC is compliant to Section 15 of RA 9344. We have a functional LCPC and an allocated budget of at least 1% for children PPAs.

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AOM 2024-026 (2023)	25. The Due to NGAs account balance totaling P7,861,354.12 remained unliquidated and outstanding in the books of the agency, thus, contrary to COA Circular No. 94-013 dated December 13, 1994.	We recommended that Management instruct the responsible officials to: a. Optimize the usage of funds and strictly enforce the immediate submission of liquidation reports upon completion of the projects under COA Circular Nos. 2007-001 and 94-013. Likewise, determine factors that cause the delay in the submission of liquidation documents and institute remedial measures accordingly; b. Reconcile with the Accountant the balance of the unliquidated amount of all PPAs; and c. Remit/refund to the Source Agencies unexpended balances with completed projects.	Coordinate with all end-users that have outstanding funds from NGAs, and ensure that liquidations are accomplished properly and within the prescribed period by the Commission on Audit. Coordinate with all end-users that have outstanding funds from NGAs, and ensure that liquidations are accomplished properly and within the prescribed period by the Commission on Audit.	City Accounting Office City Accounting Office City Accounting Office	April 2024 April 2024 April 2024	December 31, 2024 December 31, 2024 December 31, 2024	Implemented Unimplemented Unimplemented	N/A Ongoing Ongoing	The City Accounting Office has reconciled the balance of Due to NGAs as of December 31, 2023 amounting to P7,861,354.12 The City Accounting Office coordinated and communicated with the concerned departments with outstanding Due to NGAs balance for reconciliation and liquidation. The City Accounting Office initiated the proper action to be taken on completed projects for liquidation, whether the balance is for transfer from Trust Fund to General Fund, or for return to the Source Agencies.
AOM 2024-027 (2023)	26. Non-submission of the GAD Plan and Budget (GPB) and the annual GAD Accomplishment Report (AR) to COA within the prescribed period, contrary to Section V of COA Circular No. 2014-001 dated March 14, 2014, thus, review and evaluation of the said reports were not timely undertaken. Seventy-eight programs, projects, and activities (PPAs) for CY 2023 were fully implemented to address the identified gender issues and concerns, with utilization amounting to P115.401 million or	We recommended the Management to: a. Require the Officials concerned to submit the GPB and GAD AR within the prescribed period to facilitate the timely evaluation and validation of the GAD PPAs; b. Direct the FAD Focal Point System to observe proper planning, monitoring, and evaluation for GAD programs addressing gender issues and concerns to maximize its	Have another CSWDO staff on board to prepare the GAR. Also, request the GSO to designate a staff to assist the CSWDO and the City Accounting Office in the preparation of the GAR. Continuously include on the agenda the monitoring of GAD PPAs for its implementation, and remind all offices/departments that all PPAs must be implemented until end of	GAD Focal Point System GAD Focal Point System	January 2024 (GPB) January 2024 (GAR) January 2024	March 31, 2024 January 31, 2024 December 2024	Unimplemented Unimplemented	The 2025 GPB is still under review of the DILG. The City Accounting Office and CSWDO has not reconciled the 2024 GAD AR. We will submit until July 19, 2024. All PPAs under the 2024 GPB for implementation are on process	GFPS will adhere to the recommendation of the COA and ensure submission of the GAD Plan and Budget and GAD Accomplishment Report within the prescribed period as stated in Section V of COA Circular No. 2014-001 dated March 18, 2014. The GFPS Executive Committee monitors the status of PPAs under the 2024 GAD Plan and Budget during its regular meeting every quarter.

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	<p>equivalent to 65.25 percent of the total Gender and Development (GAD) Fund. However, seven (7) PPAs were not implemented and various PPAs have not maximized their utilization, leaving an unexpended amount of P61.451 million, thus, depriving the public of the use and intended benefits of the said PPAs.</p> <p>Non-preparation of the GAD Evaluation Report.</p>	<p>utilization, and for possible reversal or reallocation of funding for further GAD programs;</p> <p>c. Prepare the GAD Evaluation Report as required under Item 5.7 of PCW, DILG, DBM and NEDA Joint Memorandum Circular (JMC) No. 2013-01;</p> <p>d. Instruct the City Accounting Office and City Social Welfare and Development Office to reconcile the records and to make necessary adjustments, if warranted; and</p> <p>e. Strictly comply with the provisions of the aforementioned JMC.</p>	<p>November only. Also include on the agenda the GAD PPAs realignment at the end of the 1st semester to reprogram to other PPAs.</p> <p>Include on the agenda the GAD Evaluation Report every 4th quarter meeting to remind the GFPS Monitoring and Evaluation Team of its preparation.</p> <p>Continuously coordinate with the City Accounting Office, and to also include coordination with the GSO.</p>	<p>GAD Focal Point System</p> <p>GAD Focal Point System</p>	<p>2022</p> <p>January 2024</p>	<p>June 2025</p> <p>December 2024</p>	<p>Unimplemented</p> <p>Unimplemented</p>	<p>and others are already implemented.</p> <p>The GAD Evaluation Report is submitted following the end of the LCEs 3 year term</p> <p>Ongoing</p>	<p>The GFPS has realigned and reprogrammed PPAs that are not for implementation during its 3rd Quarter Meeting last July 2, 2024.</p> <p>The City Planning and Development Office (CPDO) prepared the GAD Evaluation Report covering the period 2019-2022 and the same was endorsed to the Department of the Interior and Local Government (DILG), a copy of the said documents was submitted to the COA.</p> <p>The City Accounting Office and the CSWDO are in close coordination to reconcile our records, so that we can make the necessary adjustments in the GAD AR. However, due to the numerous PPAs in the GAD Plan and Budget, the process of reconciliation has been arduous.</p>

PRIOR YEARS' AUDIT RECOMMENDATIONS

CY 2022 AAR, Obsevation No. 3 page 70	<p>3. The existence, validity, accuracy, and reliability of the Property, Plant and Equipment (PPE) account balance with a total cost of P4.347 million (excluding Construction in Progress totaling P85.839 million) at year-end could not be ascertained due to incomplete physical count resulting in a discrepancy of PPE accounts totaling P116.786 million contrary to Chapter V of the Handbook on Supply and Property Management System and Section 491, Volume I, of the Government</p>	<p>We recommended that the Management:</p> <p>a. Instruct the Inventory Committee to continue the physical count of all PPEs, and reconcile the discrepancies provided in Chapter V of the handbook and Section 491 of the GAAM, Volume I;</p> <p>b. Submit the necessary documentation enumerated in Items 7 and 8 of COA Circular No. 2020-006 for our</p>	<p>Conduct physical count of PPEs and reconcile records with the City Accounting Office.</p> <p>Prepare the necessary requirements for the one-time cleansing of PPEs.</p>	<p>City General Services Office</p> <p>City General Services Office</p>	<p>October 2022</p> <p>February 2022</p>	<p>January 2023</p> <p>July 2023</p>	<p>Implemented</p> <p>Unimplemented</p>	<p>N/A</p> <p>The activities relative to the conduct of one-time cleansing</p>	<p>This activity is being undertaken every year and the variances have been identified for one-time cleansing of PPEs.</p> <p>Request for one-time cleansing of PPEs with complete documentary attachments were submitted on July 9, 2024.</p>
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	Accounting and Auditing Manual (GAAM), and IPSAS I, thus, cast doubt on the fair presentation of the PPE account in the financial statements.	evaluation, to address and rectify the deficiencies/lapses noted in the accounting of its PPE account and to ensure the fairness of its presentation in the statement of financial position;						of PPEs have been implemented since 2021. The first request for the approval of said cleansing has been sent on March 1, 2022 and was again re-submitted on August 22, 2023. However, the Navotas Inventory and Appraisal Committee needed to re-conduct the process and produce updated documents as per advice COA Focal Persons.	
		c. Submit the necessary documents related to the fire incident on June 06, 1998, for our evaluation in addressing the beginning balances; and d. Avail of the remedies on one-time cleansing pursuant to COA Circular No. 2020-006.	Submit the necessary documents. Request from the Office of the City Mayor the endorsement of request for one-time cleansing of PPEs to the COA.	City Accounting Office City General Services Office	N/A August 2023	N/A April 2024	Implemented Unimplemented	-do-	Request for one-time cleansing of PPEs with complete documentary attachments were submitted on July 9, 2024.
CY 2022 AAR, Observation No. 5 page 76	5. The Due to NGAs account balance totaling P11.275 million consists of: (a) nine fund transfers for CYs 2020-2022 as of December 31, 2022, shows a balance of P2.700 million which remained unutilized; and (b) unexpended balances totaling P8.575 million	We recommended that the Management: a. Utilize and strictly enforce the immediate submission of liquidation reports upon completion of the projects in compliance with COA Circular Nos. 2007-001 and 94-013. Determine factors that cause the	Remind concerned departments on the immediate submission of liquidation reports.	City Accounting Office	2023	2023	Implemented	N/A	In relation to AOM No. 2024-026, the City Accounting Office coordinated and communicated with the concerned departments with outstanding Due to NGAs balance for reconciliation and liquidation.

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	remained unliquidated and outstanding in the books of the agency, thus, depriving the source agencies to use the excess fund for other purposes contrary to COA Circular No. 94-013 dated December 13, 1994.	<p>delay in the submission of liquidation documents so that immediate remedial measures can be instituted; and</p> <p>b. Remit/refund to the Source Agencies unexpended balances with completed projects.</p>	Immediate remittance/ refunding of projects' unexpended balances.	City Accounting Office	2023	2023	Implemented	N/A	The City Accounting Office initiated the proper action to be taken on completed projects for liquidation, whether the balance is for transfer from Trust Fund to General Fund, or for return to the Source Agencies.
CY 2022 AAR, Observation No. 7 page 82	7. Contract of Service (COS) personnel were not completely registered to the Bureau of Internal Revenue (BIR) as required under Items A and B of Revenue Memorandum Circular No. 51-2018 dated June 08, 2018. Moreover, we observed incorrect computation of tax withheld from COS personnel due to the inclusion of tardiness as taxable income, hence resulting in the underpayment of salaries due to them.	<p>We recommended that the Human Resource Development Office:</p> <p>a. Revise the list of documentary requirements to be submitted by the newly hired and renewal COS personnel, to include the accomplishment of BIR Form 0605 as prescribed by RMC No. 51-2018;</p> <p>b. Recompute the tax due to COS personnel, ensuring the exclusion of tardiness and other deductions to come up with taxable income as a basis in computing the tax withheld;</p> <p>c. Make inquiries and ask assistance from BIR for full compliance with tax requirements; and</p> <p>d. Strictly comply with the provisions of RMC No. 51-2018.</p> <p>Also, we encouraged the Management to issue a Memorandum Order for all employees for the strict observance of eight hours of work a day by implementing the break-in/break-out during lunch.</p>	<p>Revise the list of documentary requirements.</p> <p>Recompute the tax due to COS personnel.</p> <p>Request seminar from the BIR for tax computation and compliance.</p> <p>Adhere to the provisions of RMC No. 51-2018.</p> <p>Discuss with all departments/offices/ units the implementation of break-in/ break-out during lunch</p>	<p>CHRDO</p> <p>CHRDO</p> <p>CHRDO</p> <p>CHRDO</p> <p>CHRDO</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Unimplemented</p>	<p>Ongoing</p>	<p>Policies on break-in and break-out during lunch have already been drafted for review and approval of the management.</p>
CY 2022 AAR, Observation No. 8	8. Claims against PhilHealth amounting to P1.070 million were denied and P5.424 million were classified as Return to Hospital (RTH) due to non-compliance with pertinent provisions of the Revised Implementing Rules and	<p>We recommended that the Acting Medical Director and Acting City Health Officer:</p> <p>a. Direct the PhilHealth Section to strictly adhere to the guidelines, rules, and regulations prescribed by relevant PhilHealth Circulars concerning the processing of claims to be submitted to PhilHealth and carefully scrutinize all</p>	Conduct training and reorganization for encoders in the PhilHealth Section.	Navotas City Hospital and City Health Office	N/A	N/A	Implemented		Prepare the Reports: Ensure that all PhilHealth claims reports are accurately generated from the Electronic Medical Record (EMR) system. This includes verifying completeness and correctness of all data.

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page 86	Regulations (IRR) of RA No. 7875, as amended by RA nos. 9241 and 10606, and Item I of PhilHealth Circular No. 2019-002, thus, resulting in the accumulation of uncollectible from PhilHealth and loss of income of NCH and CHO.	<p>documents required to support claims for completeness and correctness and cause the filing thereof within the prescribed period to ensure reimbursement and avoid RTH and/or denial of claims;</p> <p>b. Validate the causes of denied and RTH claims, and explore all possible remedies to have them reconsidered by PhilHealth and monitor the deadlines set by PhilHealth for filing of claims and appeals to ensure collection thereof;</p> <p>c. Employ additional personnel and cause the training of concerned PhilHealth Section personnel whenever there are changes in their assignments and updates in the policies, rules, and regulations on processing PhilHealth claims; and</p> <p>d. Enable the system to generate relevant data for all types of claims from Philhealth to ease monitoring and reconciliation with accounting records.</p>	<p>File appeal for denied claims, monitor its causes as well as of the RTH claims and provide its status in the daily hospital huddle.</p> <p>Conduct training and reorganization for staff and encoders in the PhilHealth Section.</p> <p>Submit PhilHealth Claims Reports on or before 15th of the month to the Commission on Audit and City Accounting Office.</p>	<p>Navotas City Hospital and City Health Office</p> <p>Navotas City Hospital and City Health Office</p> <p>Navotas City Hospital and City Health Office</p>	<p>N/A</p> <p>N/A</p> <p>2024</p>	<p>N/A</p> <p>N/A</p> <p>2024</p>	<p>Implemented</p> <p>Implemented</p> <p>Unimplemented</p>	<p>Ongoing</p>	<p>Compile Necessary Documentation: Gather any supporting documentation that may be required to accompany the reports, such as patient records, billing information, and any other relevant paperwork.</p> <p>Verify Deadlines: Confirm the exact deadline for submission with both the Commission on Audit and the City Accounting Office. Ensure that you have enough time to compile and submit the reports by the 15th of the month.</p> <p>Submission Process: Follow the specific submission process outlined by each office. This may include submitting electronically through specified portals or physically delivering printed copies along with a cover letter.</p> <p>Double-Check for Accuracy: Before final submission, double-check all reports and documentation for accuracy and completeness. This helps to minimize errors and ensures that the submission process goes smoothly.</p> <p>Confirm Receipt: After submission, follow up with the Commission on Audit and the City Accounting Office to confirm receipt of the reports. This step ensures that your submission was received and acknowledged.</p>
CY 2022 AAR, Observation No. 11	11. Out of the 57 PPAs totaling P146.749 million in the GAD Budget, four PPAs for P3.229 million or 2.20 percent were not implemented. Likewise, out of the P143.520 million budget for 53 PPAs that were fully implemented, only P116.370 million or 79.30	We recommended that the Management :	<p>Conduct regular meetings (at least once every quarter) of the GFPS to monitor the implementation of PPAs</p>	GAD Focal Point System	N/A	N/A	Implemented		

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					From	To			
page 95	<p>percent was utilized, leaving an unexpended balance of P27.151 million which was not re-appropriated or reprogrammed to other GAD PPAs.</p> <p>The non-utilization of the unexpended balance totaling P30.380 million is contrary to Section 4.1 Item C7 (1) of the Philippine Commission on Women (PCW), Department of the Interior and Local Government (DILG), DBM, and NEDA JMC No. 2013-01 dated July 18, 2013, thus, depriving the constituents as well as the local government itself of benefits that could have been derived, had the unexpended balance been re-appropriated for other GAD PPAs.</p> <p>Delayed submission of GAD Evaluation Report as required under Item 5.7 of PCW, DILG, DBM, and NEDA JMC No. 2013-01.</p>	<p>concerns to maximize its utilization; and for possible reallocation, or reversion of funds for other GAD programs;</p> <p>b. Prepare the GAD Evaluation Report within the prescribed period as required under item 5.7 of PCW, DILG, DBM, and NEDA JMC No. 2013-01;</p> <p>c. Instruct the City Accounting Office and City Social Welfare and Development Office to reconcile the records, and to make necessary adjustment, if warranted; and</p> <p>d. Strictly, comply with the provisions of the aforementioned JMC</p>	<p>included in the GAD Plan and Budget.</p> <p>1. Gather documents; 2. Consolidate data based on the documents gathered; 3. Prepare evaluation report; and 4. Submit reports to COA Office.</p> <p>Reconcile records and make necessary adjustments.</p> <p>Adhere to the provisions of the JMC.</p>	<p>City Planning and Development Office</p> <p>City Accounting Office and CSWDO</p> <p>GAD Focal Point System</p>	<p>2022</p> <p>January 2024</p> <p>N/A</p>	<p>June 2025</p> <p>December 2024</p> <p>N/A</p>	<p>Unimplemented</p> <p>Unimplemented</p> <p>Implemented</p>	<p>The GAD Evaluation Report is submitted following the end of the LCEs 3 year term</p> <p>Ongoing</p>	<p>The City Planning and Development Office (CPDO) prepared the GAD Evaluation Report covering the period 2019-2022 and the same was endorsed to the Department of the Interior and Local Government (DILG), a copy of the said documents was submitted to the COA.</p> <p>The City Accounting Office and the CSWDO are in close coordination to reconcile our records, so that we can make the necessary adjustments in the GAD AR. However, due to the numerous PPAs in the GAD Plan and Budget, the process of reconciliation has been arduous.</p>
CY 2022 AAR, Observation No. 15 page 106	<p>15. Out of the 60 PPAs totaling P12,325,021.44 in the Navotas City Council for the Protection of Children (NCCPC) Budget, six PPAs for P0.330 million or 2.67 percent were not implemented. Likewise, out of the P11.995 million budget for 54 PPAs that were fully implemented, only P10.839 million or 90.36 percent was utilized, leaving an unexpended balance of P1.156 million which was not re-appropriated or reprogrammed to other NCCPC PPAs.</p>	<p>We recommended that the NCCPC:</p> <p>a. Plan and execute timely the implementation of the PPAs to maximize the use of the allotted budget for the NCCPC Fund; for the realization of the objectives of the PPAs and the benefits that will redound to its intended beneficiaries;</p> <p>b. Prepare the City's Annual Report and the Annual Work</p>	<p>Ensure that proper planning, monitoring and evaluation for NCCPC programs/ projects/ activities will be observed regularly in order to maximize the utilization.</p> <p>Prepare report and plan using the prescribed templates under</p>	<p>NCCPC</p> <p>NCCPC</p>	<p>January 2024</p> <p>N/A</p>	<p>December 2024</p> <p>N/A</p>	<p>Unimplemented</p> <p>Implemented</p>	<p>All PPAs under the NCCPC for implementation are on process and others are already implemented.</p>	<p>The NCCPC monitors the status of the PPAs during its regular meeting every quarter. All PPAs that are not for implementation will be realigned and reprogrammed to other PPAs for children in the 3rd quarter meeting of the NCCPC on July 2, 2024.</p>

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	<p>a. The non-utilization of the unexpended balance resulted in the non-achievement of the objectives to protect the rights and welfare of children contrary to Section 15 of RA No. 9344, known as the "Juvenile Justice and Welfare Act of 2006".</p> <p>b. The City's Annual Report and the Annual Work and Financial Plan were not prepared in accordance with the prescribed format by DILG MC Nos. 2021-039 and 2005-07, respectively.</p>	<p>and Financial Plan using the format prescribed under DILG MC Nos. 2021-039 and 2005-07, respectively; and</p> <p>c. Henceforth, comply with the provisions of Section 15 of RA No. 9344 and Section 5.6.4.2 of DILG Memorandum Circular No. 2021-039 to ensure the protection of the rights and welfare of children.</p>	<p>DILG Memorandum Circular No. 2005-07.</p> <p>Adhere to the provisions of issuances relevant to the protection of the rights and welfare of children.</p>	NCCPC	N/A	N/A	Implemented		
CY 2022 AAR, Observation No. 16 page 109	16. The target waste diversion for CY 2022 was not attained by the City due to the limited number of serviceable Materials Recovery Facilities (MRF) at the barangay level and the nonfunctioning centralized MRF, which is not in conformity with Section 32 of RA No. 9003 and their Ten-Year Solid Waste Management Plan.	<p>We reiterated our previous year's recommendation that the City's Solid Waste Management Board:</p> <p>a. Direct the CENRO to follow up on the electrification from DENR or allocate a budget to immediately start the structure to operationalize the centralized MRF, if warranted; have the place guarded and put chicken wires/steel grating around the fence to avoid possible theft and destruction of property;</p> <p>b. Monitor the MRF situated in barangays and continue to provide the necessary support to component barangays either financially, technically, or in any other manner deemed necessary to achieve the waste diversion goal set by the City for the incoming years; and</p> <p>c. Adopt measures to promote and ensure the viability and effective implementation of RA No. 9003 in the City's component barangays by establishing MRF in every Barangay, or cluster with other Barangays, if they are unable to do so because of logistical requirements, to ensure recovery of recyclable</p>	<p>Coordinate with the Office of the City Building Official for the plan and budget for electrification of MRF. Monitor the construction of the fence.</p> <p>Continuous conduct of Quarterly Solid Waste Management Board meeting and Navotas City Manila Bay Task Force meeting to monitor and discuss the updates on the MRF/MRS of the 18 barangays.</p> <p>Require all barangays to submit quarterly Environmental Compliance Audit (ECA) Report on the operation of their MRF/MRS.</p> <p>Continuous coordination with NGAs and NGOs to sponsor equipment and/or technologies for effective implementation of Ecological Solid Waste Management.</p> <p>Continuous coordination with Metropolitan Manila Development Authority (MMDA) for their mobile MRF program -- "Recyclables Mo, Kapalit Groceries Program".</p>	CENRO	2023	2023	Implemented		
				CENRO	July 2024	December 2024	Unimplemented	Ongoing	Please see information stated on item #22, page 17.
				CENRO	2023	2024	Implemented		

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					From	To			
		<p>and compostable materials and maximize the benefits derived therefrom.</p> <p>We further recommended that the City Mayor instruct the CENRO Officer to involve closely the barangay officials in solid waste management by activating the Solid Waste Management Committee in every barangay for the strict enforcement of waste segregation at source; and intensify information campaign on solid waste management.</p>	Assist barangays in the implementation of ecological solid waste management program by conducting seminars to capacitate the Barangay Solid Waste Management Committee on their functions and to closely monitor their operations.	CENRO	2023	2024	Implemented		
CY 2022 AAR, Observation No. 17 page 113	17. Majority projects in the Project Procurement Management Plan (PPMP) were not among those priority projects embodied in the duly approved Local Development Investment Program (LDIP) and Annual Investment Plan (AIP) of the City for CY 2022, which is not in accordance with Item 3.2 of DBM-DOF-DILG JMC No. 1 dated November 04, 2020, resulting in the non-implementation of various projects in the AIP. Likewise, there were deficiencies in the planning phase of projects to be implemented contrary to various rules and regulations.	<p>We recommended that the Management:</p> <p>a. Require the Local Development Council to prepare the Local Development Investment Plan in a three to six-year period, and ensure that detailed allocation of each project and relevant information are reflected in the LDIP Summary Form provided in DILG-NEDA-DBM-DOF JMC No. 1 s. 2016, dated November 18, 2016;</p> <p>b. Require the CEO and all the concerned departments to make use of the AIP in preparing the PPMP. Likewise, fully accomplished the PPMP especially the schedule of activities/ implementation and the mode of procurement to enable proper monitoring and evaluation of the implementation of the projects;</p> <p>c. Require the City Planning Office to regularly assess the implementation of the PPAs to monitor and evaluate the projects as planned and to update/revise the AIP, if warranted; and</p>	<p>1. Prepare the LDIP</p> <p>2. Present the LDIP to the LDC for approval</p> <p>3. Endorse to Sangguniang Panlungsod for ratification</p> <p>Issue memorandum order on the preparation and submission of PPMPs.</p> <p>Issue office memoranda on the submission of proposed PPAs of all offices, Monthly Accomplishment Reports, and Reports on the Status of the PPAs for Implementation.</p>	<p>City Planning and Development Office</p> <p>City Budget Office</p> <p>City Planning and Development Office</p>	2023	2024	<p>Unimplemented</p> <p>Implemented</p> <p>Implemented</p>	Ongoing	<p>CPDO is on the process of updating of the LDIP.</p> <p>Memoranda have been issued by the CPDO and consolidated reports were submitted to COA.</p>

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					From	To			
		<p>d. Strictly comply with Item 3.2 of DBM-DOF-DILG JMC No. 1 dated November 04, 2020.</p> <p>Moreover, we reiterate our previous year's recommendation that the BAC consolidate meticulously the PMPs from various departments in forming the APP.</p>	BAC Secretariat to remind end-users to take into account the Appropriation Ordinances of the City in preparing PMPs, and the BAC to consolidate APPs pursuant to the Appropriation Ordinances.	Bids and Awards Committee	2024	2024	Unimplemented	N/A	
CY 2022 AAR, Observation No. 18 page 115	18. The City's properties totaling P853.596 million were not insured with the General Insurance Fund managed by the GSIS contrary to RA No. 656, which may result in the non-indemnification of damages or loss brought about by unforeseen events.	<p>We recommended that the Management furnish the GSIS with a copy of the latest inventory report of its insurable properties for the computation of the amount of insurance premium; and appropriate funds in the annual budget for the billed costs of insurance premiums for all insurable property of the City.</p> <p>Henceforth, comply with COA Circular No. 2018-002 dated May 31, 2018, and RA No. 656.</p>	Submit to GSIS the list of insurable properties and request for additional budget allocation for the insurance of other insurable properties.	City General Services Office	April 2023	April 2023	Implemented	N/A	All building facilities have been insured through the additional funding allocation approved by the Local Finance Committee. The Property Inventory Form as of December 31, 2022 has also been submitted to the GSIS via email on May 5, 2023 and PIF as of December 31, 2023 has been submitted to GSIS on May 24, 2024 and copy furnished to COA on May 14, 2024.
CY 2022 AAR, Observation No. 19 page 118	19. Taxes withheld for compensation for December were not recorded in the books due to the late submission of the City Treasurer's Office to the CAO of paid payrolls and DVs, reports of refunds for the over deductions that were made to the resigned employees, and payroll for Overtime, contrary to the accrual basis of accounting prescribed by IPSAS, thus, the Due to BIR account was understated by P1.387 million.	<p>We recommended that the City Accounting Office:</p> <p>a. Ensure the timely recording of transactions and the corresponding tax withheld in compliance with IPSAS;</p> <p>b. Coordinate with the City Treasurer's Office for the timely submission of paid payrolls and disbursement vouchers for the former to record the transactions in the subsidiary ledger in the period it relates;</p>	Coordinate with the CTO and CHRDO for the proper flow of transactions and timely submission of paid payrolls and disbursement vouchers for the appropriate recording of transactions in the Subsidiary Ledger in the period it relates.	<p>City Accounting Office</p> <p>City Accounting Office and City Treasurer's Office</p>	January 1, 2024	December 31, 2024	Implemented	N/A	Withholding taxes are now recorded on an accrual basis, to ensure that the withholding taxes of all transactions are properly accounted for and remitted in the proper taxable period.
					January 1, 2024	December 31, 2024	Implemented	N/A	Overtime pay together with its corresponding withholding tax is now recorded upon processing.

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		<p>c. Ensure that corresponding taxes were recognized in the accounting records before remittance to BIR to avoid the abnormal balance in the subsidiary ledgers;</p> <p>d. Reconcile the records of the subsidiary ledgers and the monitoring of remittances to identify errors to effect adjustments, if warranted; and</p> <p>e. Make sure to withhold taxes for the accrued expenses supported by payrolls and other documents to prove the legality of claims.</p>	<p>Ensure that journal entries, especially at year-end, are properly recorded and accrued as well as ascertain that the corresponding taxes and other deductions are withheld in the proper period.</p> <p>Reinforce monthly reconciliation of taxes for remittances/withheld against the subsidiary ledger.</p>	<p>City Accounting Office</p> <p>City Accounting Office</p> <p>City Accounting Office</p>	<p>January 1, 2024</p> <p>January 1, 2024</p>	<p>December 31, 2024</p> <p>December 31, 2024</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>	<p>N/A</p> <p>N/A</p> <p>The City Accounting Office coordinated with the CGSO to provide advance copies of sales invoices and related delivery documents for the former to record purchases within the correct period.</p>	
CY 2022 AAR, Observation No. 20 page 120	20. The Inter-Agency Payables consisting of contributions, premiums, and loan payments were not remitted intact and within the prescribed period to GSIS, Pag-IBIG, and PhilHealth, in the amounts of P1.417 million, P0.333 million, and P0.668 million, respectively, are contrary to existing laws, rules, and regulations.	We reiterated our prior year's recommendation that the Management ensure that contributions are remitted on time and in full within the prescribed period pursuant to the applicable regulations.	Ensure timely remittance of the contributions due to various national collecting agencies such as GSIS, Pag-IBIG and PhilHealth.	CHRDO, City Treasurer's Office and City Accounting Office	2023 onwards	2023 onwards	Unimplemented	Ongoing	All concerned offices (CTO, CAO, CHRDO) continue to ensure the timely remittances to the concerned national collecting agencies as evidenced in the decreasing unreconciled balances in GSIS, Pag-IBIG and PhilHealth.
CY 2021 AAR, Observation No. 6, Page 73	22. The year-end balance of Receivables accounts amounting to P42.096 million (excluding Real Property Tax/Special Education Tax Receivables) is unreliable to: a) unreconciled balance of receivables from PhilHealth amounting to P82.127 million; b) delinquent/dormant accounts amounting to P1.801 million; c) understatement of Due from NGAs-DBM PS by P452, 435.12; and d) abnormal	We recommended the Management to: <p>a. Reconcile the variance between the records of the CAO with the hospitals (NCH and CHO) for receivables from PhilHealth and prepare adjusting entries in the books for the variance and to correct the misclassified amount by debiting Due from GOCCs-PhilHealth and crediting Due</p>	Continue the reconciliation of variances with NCH and CHO.	City Accounting Office	2023	2023	Unimplemented	Ongoing	<p>The Real Property Tax Receivable and Special Education Tax Receivable balance have been reconciled with the City Treasurer's Office as of 31 December 2023.</p> <p>The Due from GOCCs - PhilHealth balance of Navotas City Hospital has been</p>

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	balance in the receivable account resulted in understatement of both Receivables and Liability account by P324,126.67.	<p>from NGAs by P38,136,181.50; and</p> <p>b. Avail of the remedies provided in COA Circular No. 2016-005 dated December 19, 2016, on the Guidelines and Procedures on the Write-off of Dormant Receivables Accounts subject to the full compliance of the requirements of Sections 7.0 and 8.0 thereof.</p>	Avail of the remedies provided in COA Circular No. 2016-005 dated 19 December 2016.	Navotas Hanapbuhay Center	January 2023	December 2023	Implemented		reconciled with the NCH PhilHealth Department as of 21 December 2023.
CY 2021 AAR, Observations No. 19, Page 112	24 Inter-Agency Payables consisting of contributions, premiums and loan payments to GSIS, Pag-IBIG and PhilHealth were not remitted intact and within the prescribed period contrary to applicable laws, rules and regulations.	<p><u>Pag-IBIG</u></p> <p>We recommended that the Management:</p> <p>a. Reconcile regularly the records both of the CHRDO and CAO to avoid occurrence of over or under remittance of withheld contributions or loan deductions; and</p> <p>b. Henceforth, comply with the provisions of Item E (4) of HDMF Circular No. 275 (RA No. 9679) and Section 4 of PD No. 1445.</p> <p><u>PHILHEALTH</u></p> <p>We recommended that the Management to:</p> <p>a. Reconcile regularly the records both of the CHRDO and CAO to avoid the occurrence of over and under remittance of PhilHealth contributions; and</p> <p>b. Henceforth, strictly comply with the provisions of Section 18 (b) of the Revised Implementing Rules and Regulations of</p>	<p>Continue the reconciliation of records.</p> <p>Adhere to the provisions of relevant HDMF Circular.</p> <p>Continue the reconciliation of records.</p> <p>Adhere to the provisions of relevant issuances concerning PhilHealth contributions.</p>	<p>CHRDO and City Accounting Office</p> <p>CHRDO and City Accounting Office</p> <p>CHRDO and City Accounting Office</p> <p>CHRDO and City Accounting Office</p>	2023	2023	Unimplemented	Ongoing	Regular reconciliation is being done with the concerned offices as evidenced in the decreasing amount of unreconciled balances from previous AOMs.
					2023	2023	Unimplemented	Ongoing	City Government of Navotas continues, and strictly adheres in all related HDMF circulars, and rules and regulations.
					2023	2023	Unimplemented	Ongoing	Regular reconciliation is being done with the concerned offices as evidenced in the decreasing amount of unreconciled balances from previous AOMs.
					2023	2023	Unimplemented	Ongoing	City Government of Navotas continues, and strictly adheres in all related PhilHealth

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		National Health Insurance Act of 2013 and Section 4 of PD No. 1445.						circulars, and rules and regulations.	
CY 2017 AAR, Observati on No. 9, Page 54	27. Non-codification of the City's 2017 Revenue Code resulted in 45 loose ordinances not included in the newly approved Revenue Code and ambiguous provisions on taxes, fees, and charges to facilitate ready reference/clearer interpretation to users or implementers.	<p>We recommended that Management:</p> <p>a. Consider the codification of the revenue, rules and regulations to be included in the newly enacted Revenue Code in December 2017. This will provide a ready reference for the implementers and taxpayers. We further suggested that Management coordinate with the Sangguniang Panlungsod to come up with a codified or consolidated Revenue Code; and</p> <p>b. Coordinate with the Sangguniang Panlungsod to revisit the provisions of the Revenue Code to come up with amendments that would give clearer interpretation of revenue provisions.</p>	<p>Conduct inventory of applicable ordinances to be included in the revenue code.</p> <p>Coordinate with the Office of Sanggunian Secretariat to revisit the said ordinances.</p>	<p>City Treasurer's Office and Sangguniang Panlungsod Secretariat</p> <p>City Treasurer's Office and Sangguniang Panlungsod Secretariat</p>	<p>2023</p> <p>2023</p>	<p>2024</p> <p>2024</p>	<p>Unimplemented</p> <p>Unimplemented</p>	<p>Ongoing</p> <p>Ongoing</p> <p>CTO is coordinating with the Sangguniang Panlungsod Secretariat regarding the inventory of ordinances/resolutions and the corresponding budget that may be incurred relative to the codification of the local revenue code.</p> <p>SP Secretariat is still coordinating with City Treasurer's Office.</p> <p>CTO is coordinating with the Sangguniang Panlungsod Secretariat for the possible adjustment of tax rates in pursuant to Sec. 191 of the LGC.</p> <p>SP Secretariat is still coordinating with City Treasurer's Office.</p>	

Agency sign-off:


CHRISTIA S. PADOLINA, MD, FPOGS, FPSUOG
 City Administrator


Hon. JOHN REYNALD M. TIANGCO
 City Mayor

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