



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. IV-B
LGS – Oriental Mindoro Province
Provincial Capitol Complex, Camilmil, Calapan City

May 31, 2016

Hon. Mark N. Marcos
Municipal Mayor
Naujan, Oriental Mindoro

Mark A. Marcos June 02, 2016

Dear Mayor Marcos:

We are pleased to transmit the report on the results of the audit on the accounts and operations of the Municipal Government of Naujan, Oriental Mindoro for the calendar year ended December 31, 2015, pursuant to Section 43 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, and in line with the Commission's effort towards informing management on how fiscal responsibility has been discharged.

The audit was conducted by the team headed by Ms. Luzviminda A. Bayanay and in accordance with Philippine Public Sector Standards on Auditing, and we believe that it provided reasonable bases for the results of the audit.

We expressed a qualified opinion on the financial statements of the Municipal Government of Naujan as shown in the Independent Auditor's Report in Part I of the report.

The significant findings and recommendations that require immediate action are as follows:

1. The eight proposed Local Disaster Risk Reduction Management (LDRRM) projects totaling P4,233,957.45 funded out of the 70% Mitigation Fund-Capital Outlay remained unimplemented due to non-prioritization of the project by the Disaster Council and non-inclusion of priority projects in the Municipality's Investment Plan for Disaster.

We recommended that the Municipal Disaster Risk Reduction Management Council (MDRRMC) with the assistance of the designated Municipal Risk Reduction Management Officer (MDRRMO) prioritize the projects to be funded out of the Fund and ensure their inclusion in the Local Disaster Risk Reduction

Management Fund Investment Plan (LDRRMFIP) in compliance to the provisions of COA Circular No. 2012-002.

We also recommended that the MDRRMC closely monitor the undertaking of the proposed programs, projects and activities funded out of the LDRRMF to achieve the purpose of RA No. 10121 which is to institutionalize measures for reducing disaster risks including the projected climate risk and enhancing disaster preparedness and response capabilities at all levels.

2. Non-compliance with the basic requirements of RA No. 9003 in the operation of Municipal's Sanitary Landfill Category I in Barangay Buhangin due to insufficient funds to finance the activities of Solid Waste Management (SWM).

We reiterated our recommendation that the Municipal's SWM Board monitor and evaluate the implementation of the SWM program and see to it that the requirements for the operations of the sanitary landfill was observed to ensure its continuous operation.

3. The 19 projects under the 20% Development Fund totaling ₱20,623,292.43 remained unimplemented at the end of the year due to unfeasible project proposal, unavailability of lot and insufficient fund allocation.

We recommended that the Municipal Development Council with the assistance of the OIC-Municipal Planning and Development Officer reassess the necessity of pursuing the unimplemented projects of prior years, otherwise reprogram the same to a more needed developmental projects. The Council should also properly plan and prioritize all activities to be implemented during the year.

4. Unutilized balances of fund transfers under the Due to Other NGAs account in the Trust Fund for more than two years totaling ₱567,194.44 remained unremitted to the Bureau of Treasury.

We recommend that the Municipal Accountant prepare the disbursement voucher for the return of the unutilized balances of fund transfers under the Due to Other NGAs account amounting to ₱567,194.44 and the Municipal Treasurer remit the fund to the Bureau of Treasury.

The other audit findings together with the recommended courses of action which were discussed by the Audit Group with concerned Management officials and staff during the exit conference conducted on May 26, 2016 are discussed in Part II of the Report.

We request that the recommended remedial measures be immediately implemented and we will appreciate being informed of the action/s taken thereon within

30 days from receipt hereof by accomplishing the attached Agency Action Plan and Status of Implementation (AAPSI).

We acknowledge the cooperation that you and your staff extended to the Audit Team, thus facilitating the submission of the report.

Very truly yours,


MARISSA ORCULLO-BAYOT
Supervising Auditor

Copy furnished:

- The Regional Director
Department of Interior and Local Government, Region IV-B
- The Regional Director
Bureau of Local Government Finance, Region IV-B
- The Secretary
Sanggunian Bayan, Naujan, Oriental Mindoro 78-63-16
- The Dean
UP College of Law, UP Law Center, UP-Diliman, Quezon City
- The Director
National Library of the Philippines, T.M Kalaw St., Ermita, Manila

As of _____, 2016

Agency sign-off:

Date _____

Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

ANNUAL AUDIT REPORT

|

on the

**Municipality of Naujan
Province of Oriental Mindoro**

For the Year Ended December 31, 2015

EXECUTIVE SUMMARY

Introduction

Naujan, previously called Nauhang by Europeans was established as a town in 1639 by virtue of a Royal Decree promulgated by King Philip II of Spain. The Philippine Commission under Act No. 1280 on January 4, 1905 confirmed it.

Financial Highlights

For Calendar Year 2015, the current and continuing appropriations and the obligations of the Municipality of Naujan are summarized as follows:

| | Appropriations | Obligations |
|------------------------------|-----------------------|----------------------|
| Current Appropriations | | |
| General Fund (GF) | 234,694,336 | 166,397,382 |
| Special Education Fund (SEF) | <u>4,732,945</u> | <u>3,593,020</u> |
| Sub-total | <u>239,427,281</u> | <u>169,990,402</u> |
| Continuing Appropriations | | |
| GF | 58,101,022 | 19,861,359 |
| SEF | <u>389,130</u> | <u>137,479</u> |
| Sub-total | <u>58,490,152</u> | <u>19,998,838</u> |
| GRAND TOTAL | ₱ 297,917,433 | ₱ 189,989,240 |

The total assets, liabilities, equity, income and expenses for CY 2015 compared with that of the preceding year are as follows:

| | CY 2015 | CY 2014 | Increase (Decrease) |
|-------------|----------------|----------------|--------------------------------|
| Assets | ₱ 440,881,240 | ₱ 360,736,536 | ₱ 80,144,704 |
| Liabilities | 83,054,359 | 62,729,043 | 20,325,316 |
| Equity | 357,826,881 | 298,007,493 | 59,819,388 |
| Income | 219,205,168 | 192,665,214 | 26,539,954 |
| Expenses | 143,879,783 | 141,665,982 | 2,213,801 |

Scope of Audit

Comprehensive audit was conducted on the accounts and operations of the Municipal Government of Naujan for CY 2015 with emphasis on the risks identified on the audit thrusts provided under Unnumbered Memorandum dated July 2, 2015 of the Assistant Commissioner, Local Government Sector. The audit included review of operating procedures, analysis of financial statements, inspection of projects, interview of concerned officials and employees and review of transactions on a test basis to ascertain compliance with laws, rules and regulations and such other procedures considered necessary. It also ascertains whether the programs as envisioned were attained in an effective, economic and efficient manner.

Audit Opinion on the Financial Statements

The Auditor rendered a qualified opinion on the fairness of the presentation of the financial statements for CY 2015 of the Municipality of Naujan due to the inaccurate and unreliable balance of Property, Plant and Equipment accounts of ₱309.53 million brought by the incomplete physical inventory of all the property owned by the Municipality and non-provision of depreciation to depreciable property totaling ₱41.69 million

Significant Observations and Recommendations

For the exception cited above, we recommended that the Municipal GSO prepare plan for the conduct of a complete physical inventory including the (a) time frame to complete the conduct of inventory count and (b) preparation of the report taking into consideration the present condition of the properties. Thereafter, the Municipal Accountant and GSO coordinate with each other and prepare supporting schedules to facilitate the proper reconciliation of the property accounts and establishment of actual existence, ownership and condition of the properties; and the Municipal Accountant exert efforts to identify details and verify the unreconciled beginning balances amounting to ₱58,189,219.11, effect proper adjustments in the books for items that necessitate corrections as identified in the verification and reconciliation process, create separate subsidiary ledgers for the unreconciled and not identified properties and upon reconciliation of records with the GSO and identification of details of the properties, prepare pertinent adjustments to record the fully depreciated properties at salvage value.

In addition, the following is the summary of audit observations and recommendations in the audit of the Municipality of Naujan for the year 2015:

1. The eight proposed Local Disaster Risk Reduction Management (LDRRM) projects totaling ₱4,233,957.45 funded out of the 70% Mitigation Fund-Capital Outlay remained unimplemented due to non-prioritization of the project by the Disaster Council and non-inclusion of priority projects in the Municipality's Investment Plan for Disaster.

We recommended that the Municipal Disaster Risk Reduction Management Council (MDRRMC) with the assistance of the designated Municipal Risk Reduction Management Officer (MDRRMO) prioritize the projects to be funded out of the Fund and ensure their inclusion in the Local Disaster Risk Reduction Management Fund Investment Plan (LDRRMFIP) in compliance to the provisions of COA Circular No. 2012-002.

We also recommended that the MDRRMC closely monitor the undertaking of the proposed programs, projects and activities funded out of the LDRRMF to achieve the purpose of RA No. 10121 which is to institutionalize measures for reducing disaster risks including the projected climate risk and enhancing disaster preparedness and response capabilities at all levels.

2. Non-compliance with the basic requirements of RA No. 9003 in the operation of Municipal's Sanitary Landfill Category I in Barangay Buhangin due to insufficient funds to finance the activities of Solid Waste Management (SWM).

We reiterated our recommendation that the Municipal's SWM Board monitor and evaluate the implementation of the SWM program and see to it that the requirements for the operations of the sanitary landfill was observed to ensure its continuous operation.

3. The 19 projects under the 20% Development Fund totaling ₱20,623,292.43 remained unimplemented at the end of the year due to unfeasible project proposal, unavailability of lot and insufficient fund allocation.

We recommended that the Municipal Development Council with the assistance of the OIC-Municipal Planning and Development Officer reassess the necessity of pursuing the unimplemented projects of prior years, otherwise reprogram the same to a more needed developmental projects. The Council should also properly plan and prioritize all activities to be implemented during the year.

4. The Monthly Monitoring Report of the awarded infrastructure projects, programs and activities (PPAs) and List of all On-going Government PPAs and those that are to be implemented during the year by the Engineering Office was not submitted to the Office of the Auditor due to lack of awareness in the submission of the reports.

We recommended that the Municipal Mayor require the Engineering Office to prepare the monthly monitoring report of the awarded infrastructure projects and PPAs and list of all on-going government PPAs and those that are to be implemented during the year in accordance to the prescribed format and submit the same to the Office of the Auditor in the period as required by the regulations for audit and validation purposes.

5. Unutilized balances of fund transfers under the Due to Other NGAs account in the Trust Fund for more than two years totaling ₱567,194.44 remained unremitted to the Bureau of Treasury.

We recommend that the Municipal Accountant prepare the disbursement voucher for the return of the unutilized balances of fund transfers under the Due to Other NGAs account amounting to ₱567,194.44 and the Municipal Treasurer remit the fund to the Bureau of Treasury.

6. Continuous incurrence of loses in the operation of Municipal Public Market due to laxity in its administration.

We recommended that the Market Administrator and other officials and employees concerned devise a system or strategy for the effective management of market operations particularly in encouraging the lessees/stallholders to occupy only their leased spaces, display products according to the section where their leased stalls belong, and pay their

rental fees in a timely manner as required by the regulations and agreed in the perfected Contract of Lease.

We also recommended that the Market Administrator and Municipal Treasurer coordinate with each other and enforce the collection of fees and corresponding surcharges from the delinquent stallholders.

Likewise, the Market Administrator through the help of the Municipal Treasurer update the records of the payments by individual stallholders to determine their outstanding balances for monitoring and collection purposes and afterwards, report to the Municipal Accountant the accumulated uncollected amounts for the proper taking up of the uncollected market stall fees that are deemed realizable to reflect the accurate amount of receivable in the financial statements.

The above observations and recommendations were discussed in detail in an exit conference conducted on May 26, 2016 with concerned municipal officials and employees. Management's views and reactions were considered in the Report, where appropriate.

Summary of Total Suspensions, Disallowances and Charges

The Municipality has unsettled disallowances of ₱747,416.50 as of December 31, 2015.

Status of Implementation of Prior Year's Audit Recommendations

Monitoring of the 21 prior year's recommendations embodied in the Calendar Year 2014 Annual Audit Report and previous year's Annual Audit Reports revealed that 11 were fully implemented, eight were partially implemented and two were not implemented by the Municipality.

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REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

INDEPENDENT AUDITOR'S REPORT

Hon. Mark N. Marcos
Municipal Mayor
Naujan, Oriental Mindoro

We have audited the accompanying combined financial statements of the Municipality of Naujan, Oriental Mindoro which comprise the Statement of Financial Position as at December 31, 2015 and the Statement of Financial Performance, Statement of Changes in Net Assets/Equity, Statement of Comparative Budget and Actual and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Philippine Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Philippine Public Sector Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

The validity, accuracy and existence of the reported Property, Plant and Equipment (PPE) account balance of ₱309.53 million could not be ascertained due to the non-completion of physical inventory of all the properties owned by the Municipality and non-provision of depreciation to depreciable property totaling ₱41.69 million. Due to the incompleteness of the Municipality's records on PPE, we were unable to satisfy ourselves as to the carrying value of the property by means of other auditing procedures.

Qualified Opinion

In our opinion, except for the possible effects of the matter/s described in the Basis for Qualified Opinion paragraph, the combined financial statements present fairly, in all material respects, the financial position of the Municipality of Naujan, Oriental Mindoro as at December 31, 2015, and its financial performance and its cash flows for the year then ended in accordance with the Philippine Public Sector Accounting Standards.

COMMISSION ON AUDIT

By:


LUZVIMINDA A. BAYANAY
OIC-Audit Team Leader

May 30, 2016

Republic of the Philippines
Province of Oriental Mindoro

MUNICIPALITY OF NAUJAN

OFFICE OF THE MUNICIPAL MAYOR

Naujan 5204, Oriental Mindoro, Philippines



Statement of Management Responsibility for Financial Statements

The Management of the Municipal Government of Naujan, Oriental Mindoro is responsible for all information and representations contained in the accompanying Statement of Financial Position as of December 31, 2015 and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The Financial Statements have been prepared in conformity with Philippine Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgement of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.


CARINA A. CORRO
Municipal Accountant


Atty. MARK N. MARCOS
Municipal Mayor

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
COMBINED STATEMENT OF FINANCIAL POSITION
As of December 31, 2015

| | Note | 2015 |
|--|----------|--------------------------------|
| ASSETS | | |
| <i>Current Assets</i> | | |
| Cash and Cash Equivalents | (3.5, 4) | ₱ 194,378,229.62 |
| Investments | (5) | 902,156.95 |
| Receivables | (6) | 9,800,097.90 |
| Inventories | (3.6, 7) | 829,669.94 |
| Total Current Assets | | <u>205,910,154.41</u> |
| <i>Non-Current Assets</i> | | |
| Property, Plant and Equipment | (3.4, 8) | 234,931,085.23 |
| Biological Assets | (9) | 40,000.00 |
| Total Non-Current Assets | | <u>234,971,085.23</u> |
| Total Assets | | <u>₱ 440,881,239.64</u> |
| LIABILITIES | | |
| <i>Current Liabilities</i> | | |
| Financial Liabilities | (10) | ₱ 15,529,111.97 |
| Inter-Agency Payables | (10) | 40,648,963.33 |
| Intra-Agency Payables | (10) | 3,229,106.64 |
| Trust Liabilities | (10) | 19,602,194.16 |
| Deferred Credits/Unearned Income | (10) | 3,860,235.42 |
| Other Payables | | 184,747.68 |
| Total Current Liabilities | | <u>83,054,359.20</u> |
| Total Liabilities | | 83,054,359.20 |
| NET ASSETS/EQUITY | | |
| Government Equity | | 357,826,880.44 |
| Total Liabilities and Net Assets/Equity | | <u>₱ 440,881,239.64</u> |

(See Accompanying Notes to Financial Statements)

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
COMBINED STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended December 31, 2015

| | Note | 2015 |
|---|---------|-------------------------------|
| Revenue | | |
| Tax Revenue | (11) | ₱ 16,200,281.05 |
| Share from Internal Revenue Collections | (11) | 191,642,201.00 |
| Service and Business Income | (12) | 9,928,389.31 |
| Shares, Grants and Donations | (14) | 1,026,234.08 |
| Other Income | (15) | 408,062.45 |
| Total Revenue | | <u>219,205,167.89</u> |
| Less: Current Operating Expenses | | |
| Personal Services | (16) | 71,953,854.06 |
| Maintenance and Other Operating Expenses | (17-22) | 57,661,338.69 |
| Non-Cash Expenses | (23) | 14,264,589.67 |
| Current Operating Expenses | | <u>143,879,782.42</u> |
| Surplus (Deficit) from Current Operation | | 75,325,385.47 |
| Add (Deduct): | | |
| Transfers and Subsidy to | | |
| Other Local Government Units | | (2,486,620.30) |
| Transfers, Assistance and Subsidy from | | |
| National Government Agencies | (13) | 460,048.00 |
| Surplus (Deficit) for the period | | <u>₱ 73,298,813.17</u> |

(See Accompanying Notes to Financial Statements)

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
COMBINED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the Year Ended December 31, 2015

| | 2015 |
|--|--------------------------------|
| Balance at January 1, 2015 | ₱ 298,007,492.77 |
| Add (Deduct) | |
| Prior Period Errors | 9,030,995.82 |
| Restated Balance | <u>307,038,488.59</u> |
| Add (Deduct) Changes in Net Assets/Equity during the year | |
| Suplus (Deficit) for the period | 73,298,813.17 |
| Adjustments | |
| Transfer to Registry of Public Infrastructure | (22,510,421.32) |
| Total recognized revenue and expenses for the period | <u>50,788,391.85</u> |
| Balance at December 31, 2015 | <u>₱ 357,826,880.44</u> |

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
COMBINED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015

| | Note | 2015 |
|---|-------|-------------------------|
| Cash Flows from Operating Activities | | |
| <i>Cash Inflows</i> | | |
| Collection from taxpayers | P | 16,185,911.09 |
| Share from Internal Revenue Allotment | | 191,642,201.00 |
| Receipts from business/service income | | 7,029,705.55 |
| Interest Income | | 1,155,727.26 |
| Other Receipts | | 51,327,726.31 |
| Total Cash Inflows | | 267,341,271.21 |
| <i>Cash Outflows</i> | | |
| Payments to suppliers and creditors | | 53,447,299.42 |
| Payments to employees | | 72,410,040.59 |
| Other Expenses | | 40,238,002.11 |
| Total Cash Outflows | | 166,095,342.12 |
| Net Cash Flows from Operating Activities | 24 | 101,245,929.09 |
| Cash Flows from Investing Activities | | |
| Total Cash Inflows | | |
| <i>Cash Outflows</i> | | |
| Purchase/Construction of Property, Plant and Equipment | | 59,569,833.93 |
| Total Cash Outflows | | 59,569,833.93 |
| Net Cash Flows from Investing Activities | | (59,569,833.93) |
| Total Cash Provided by Operating, Investing and Financing Activities | | 41,676,095.16 |
| Add: Cash at the Beginning of the year | | 152,702,134.46 |
| Cash Balance at the End of the Year | 3.5,4 | P 194,378,229.62 |

(See accompanying Notes to Financial Statements)

MUNICIPALITY OF NAUJAN
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL
For the Year Ended December 31, 2015

| Particulars | Notes | Budgeted Amounts | | Difference Original and Final Budget | Actual Amounts | Difference Original and Final Budget |
|--|-------|-----------------------|-----------------------|---|-----------------------|---|
| | | Original | Final | | | |
| Revenue | | | | | | |
| GENERAL FUND | | | | | | |
| A. Local Sources | | | | | | |
| 1. Tax Revenue | | | | | | |
| a. Tax Revenue- Property | | 3,211,000.00 | 3,211,000.00 | 0.00 | 3,902,178.11 | (691,178.11) |
| b. Tax Revenue – Goods and Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Other Local Taxes | | 4,910,000.00 | 4,910,000.00 | 0.00 | 7,420,141.91 | (2,510,141.91) |
| Total Tax Revenue | | 8,121,000.00 | 8,121,000.00 | 0.00 | 11,322,320.02 | (3,201,320.02) |
| 2. Non-Tax Revenue | | | | | | |
| a. Service Income | | 2,265,000.00 | 2,265,000.00 | 0.00 | 2,476,138.73 | (211,138.73) |
| b. Business Income | | 3,883,000.00 | 3,883,000.00 | 0.00 | 4,131,031.53 | (248,031.53) |
| c. Other Income and Receipt | | 3,300,000.00 | 3,300,000.00 | 0.00 | 3,729,281.50 | (429,281.50) |
| Total Non-Tax Revenue | | 9,448,000.00 | 9,448,000.00 | 0.00 | 10,336,451.76 | (888,451.76) |
| B. External Sources | | | | | | |
| 1. Share from the National Internal | | 167,893,410.00 | 185,704,999.50 | 17,811,589.50 | 191,642,201.00 | (5,937,201.50) |
| 2. Other Receipts | | | | | | |
| a. Grants and Donations | | 200,000.00 | 200,000.00 | 0.00 | 750,000.00 | (550,000.00) |
| b. Other Subsidy Income | | 0.00 | 0.00 | 0.00 | 698,692.08 | (698,692.08) |
| 3. Inter-local Transfer | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| a. Reversion of Unclaimed Payables | | 0.00 | 1,406,698.58 | 1,406,698.58 | 0.00 | 1,406,698.58 |
| b. Reversion of Unappropriated Surplus | | 0.00 | 28,813,638.28 | 28,813,638.28 | 0.00 | 28,813,638.28 |
| c. Use of PS Savings | | 0.00 | 4,599,745.72 | 4,599,745.72 | 0.00 | 4,599,745.72 |
| | | 168,093,410.00 | 220,725,082.08 | 52,631,672.08 | 193,090,893.08 | 27,634,189.00 |
| Total Revenues and Receipts | 25 | 185,662,410.00 | 238,294,082.08 | 52,631,672.08 | 214,749,664.86 | 23,544,417.22 |

| Particulars | Notes | Budgeted Amounts | | Difference Original and Final Budget | Actual Amounts | Difference Original and Final Budget |
|---|-------|------------------|---------------|---|----------------|---|
| | | Original | Final | | | |
| Expenditures | | | | | | |
| General Public Services | | | | | | |
| Personal Services | | 39,188,843.10 | 41,901,431.10 | 2,712,588.00 | 40,173,340.17 | 1,728,090.93 |
| Maintenance and Other Operating Expenses | | 23,798,140.00 | 30,729,932.00 | 6,931,792.00 | 24,512,300.94 | 6,217,631.06 |
| Capital Outlay | | 5,421,460.00 | 8,166,023.00 | 2,744,563.00 | 1,050,187.37 | 7,115,835.63 |
| Education | | | | | | |
| Personal Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance and Other Operating Expenses | | 2,317,100.00 | 2,317,100.00 | 0.00 | 1,638,929.58 | 678,170.42 |
| Capital Outlay | | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 2,000,000.00 |
| Health, Nutrition and Population Control | | | | | | |
| Personal Services | | 11,782,494.00 | 12,481,321.00 | 698,827.00 | 11,554,779.22 | 926,541.78 |
| Maintenance and Other Operating Expenses | | 5,205,645.00 | 6,275,754.00 | 1,070,109.00 | 5,269,512.84 | 1,006,241.16 |
| Capital Outlay | | 7,250,000.00 | 8,215,000.00 | 965,000.00 | 5,100,000.00 | 3,115,000.00 |
| Social Services and Social Welfare | | | | | | |
| Personal Services | | 2,395,308.72 | 2,580,789.72 | 185,481.00 | 2,473,603.96 | 107,185.76 |
| Maintenance and Other Operating Expenses | | 3,120,000.00 | 4,195,000.00 | 1,075,000.00 | 2,736,662.40 | 1,458,337.60 |
| Capital Outlay | | 125,000.00 | 125,000.00 | 0.00 | 81,318.00 | 43,682.00 |
| Economic Services | | | | | | |
| Personal Services | | 16,462,438.18 | 19,264,269.18 | 2,801,831.00 | 17,725,910.71 | 1,538,358.47 |
| Maintenance and Other Operating Expenses | | 17,440,367.00 | 18,382,122.00 | 941,755.00 | 14,676,553.12 | 3,705,568.88 |
| Capital Outlay | | 4,279,000.00 | 32,808,300.00 | 28,529,300.00 | 19,087,144.81 | 13,721,155.19 |
| Other Purposes: | | | | | | |
| LDRRMF | | | | | | |
| Maintenance and Other Operating Expenses | | 5,670,436.30 | 5,994,679.30 | 324,243.00 | 3,456,658.34 | 2,538,020.96 |
| Capital Outlay | | 3,817,684.70 | 4,384,020.70 | 566,336.00 | 298,529.00 | 4,085,491.70 |
| 20% Development Fund | | | | | | |
| Maintenance and Other Operating Expenses | | 0.00 | 0.00 | 0.00 | 60,000.00 | (60,000.00) |
| Capital Outlay | | 24,328,682.00 | 28,313,528.00 | 3,984,846.00 | 13,000,556.20 | 15,312,971.80 |
| Allocation for Senior Citizens and PWD | | | | | | |
| Maintenance and Other Operating Expenses | | 562,870.00 | 562,870.00 | 0.00 | 159,565.00 | 403,305.00 |
| Capital Outlay | | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.00 | 1,000,000.00 |

| Particulars | Notes | Budgeted Amounts | | Difference Original and Final Budget | Actual Amounts | Difference Original and Final Budget |
|---|-------|-----------------------|-----------------------|---|-----------------------|---|
| | | Original | Final | | | |
| Others | | | | | | |
| Maintenance and Other Operating Expenses | | 4,867,196.00 | 4,967,196.00 | 100,000.00 | 3,311,942.18 | 1,655,253.82 |
| Capital Outlay | | 30,000.00 | 30,000.00 | 0.00 | 29,888.00 | 112.00 |
| Total Current Appropriations | | 181,062,665.00 | 234,694,336.00 | 53,631,671.00 | 166,397,381.84 | 68,296,954.16 |
| Continuing Appropriations (Capital Outlay) | | | | | | |
| General Public Services | | 8,019,950.55 | 8,019,950.55 | 0.00 | 2,864,806.20 | 5,155,144.35 |
| Education | | 3,660,000.00 | 3,660,000.00 | 0.00 | 0.00 | 3,660,000.00 |
| Health, Nutrition and Population Control | | 3,656,148.43 | 3,656,148.43 | 0.00 | 3,234,403.83 | 421,744.60 |
| Social Services and Social Welfare | | 68,603.00 | 68,603.00 | 0.00 | 42,155.00 | 26,448.00 |
| Economic Services | | 17,823,271.26 | 17,823,271.26 | 0.00 | 665,583.60 | 17,157,687.66 |
| Other Purposes | | 24,873,048.36 | 24,873,048.36 | 0.00 | 13,054,410.26 | 11,818,638.10 |
| Total Continuing Appropriation | | 58,101,021.60 | 58,101,021.60 | 0.00 | 19,861,358.89 | 38,239,662.71 |
| Total appropriations - General Fund | 25 | 239,163,686.60 | 292,795,357.60 | 53,631,671.00 | 186,258,740.73 | 106,536,616.87 |
| Special Education Fund | | | | | | |
| Revenue | | | | | | |
| 1. Tax Revenue | | | | | | |
| a. Tax Revenue - Property | | 4,238,750.00 | 4,238,750.00 | 0.00 | 4,877,961.03 | 639,211.03 |
| Expenditures- Current Appropriations | | | | | | |
| Education | | | | | | |
| Personnel Services | | 26,220.00 | 26,220.00 | 0.00 | 26,220.00 | 0.00 |
| Maintenance and Other Operating Expenses | | 2,816,685.00 | 2,816,685.00 | 0.00 | 2,322,290.82 | 494,394.18 |
| Capital Outlay | | 1,890,040.00 | 1,890,040.00 | 0.00 | 1,244,509.24 | 645,530.76 |
| Total Current Approrpiations | | 4,732,945.00 | 4,732,945.00 | 0.00 | 3,593,020.06 | 1,139,924.94 |
| Continuing Aprropriations- Education | | | | | | |
| Capital Outlay | | 389,130.46 | 389,130.46 | 0.00 | 137,479.00 | 251,651.46 |
| Total Continuing Approrpiations | | 389,130.46 | 389,130.46 | 0.00 | 137,479.00 | 251,651.46 |
| Total Appropriations | 25 | 5,122,075.46 | 5,122,075.46 | 0.00 | 3,730,499.06 | 1,391,576.40 |

(See accompanying Notes to Financial Statements)

Notes to Financial Statements

Note 1 - Profile

Naujan, previously called Nauhang by Europeans was established as a town in 1639 by virtue of a Royal Decree promulgated by King Philip II of Spain. The Philippine Commission under Act No. 1280 on January 4, 1905 confirmed it.

Like any other LGUs, the Municipal Government of Naujan thrust on programs and projects that will continuously uphold the promotion of municipal-wide or countryside development aimed at uplifting the quality of life of its constituents. These priority projects are divided into sectoral components.

First is the economic sector. This includes agriculture and livelihood projects, tourism, environment related projects, and projects which are related to commerce and industry, thereby increasing family income thru farming and fishing using environment-friendly technologies, as well as empowering the people toward sustainable technical and managerial assistance.

Second are social services. This includes projects, which respond to needs of indigent families as victim of man-made and natural calamities; Provision of livelihood projects for the upliftment of the socio-economic status of the constituents, as well as involvement and concern of the elderly toward development; Provision of financial assistance to needy and deserving entrepreneurs; Ensuring delivery of health services and promotes sanitation and nutrition in the grassroots level; Provision of facilities for sports and other recreational activities, and involvement of children, youth and the private sector to ensure the sustainability of Sports Development Program.

Third is infrastructure. This includes various projects, which will facilitate the transport of, prime commodities from the barangay to the nearest commercial center, maintenance and safety of heavy equipment and other equipment, and flood control facilities. Also includes construction of school buildings for elementary and secondary, as well as other structures necessary for the good of the community.

And fourth is Local Administration, which will ensure that the LGU provided effective fiscal management and administration.

Note 2 - Basis of Financial Statement Presentation

The financial statements of the LGU have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS). The financial statements are presented in pesos, which is the functional and reporting currency of the LGU. The accounting policies have been applied starting the year 2015.

Note 3 - Summary of Significant Accounting Policies

- **Basis of accounting**

The financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS).

- **Consolidation**

The controlled entities (funds) are all those over which the controlling entity has the power to govern the financial and operating policies. Inter-group transaction, balances and unrealized gains and losses on transactions between entities and funds are eliminated in full. The LGU maintains special accounts under the General Fund for the following economic enterprises it operates:

- Bahay Tuklasan
- Market
- Slaughterhouse
- 20% Local Development Fund
- Operation of Cemetery

- **Revenue recognition**

Revenue from non-exchange transactions

Taxes, fees and fines

The LGU recognizes revenues from taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, liability is recognized instead of revenue. Other non-exchange revenues are recognized when it is improbable that the future economic benefit or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the LGU and can be measured reliably.

The LGU availed of the 5 – year transitional provision for the recognition of Tax Revenue- Real Property and Special Education Tax. For the first year, there will be no change in policy for the recognition of the aforementioned tax revenue.

- **Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the LGU recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition

criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate cost or valuation of the asset less any estimated residual value over its remaining useful life.

Public Infrastructures were not previously recognized in the books. The LGU availed of the 5-year transitional provision for the recognition of the Public Infrastructure. For the first year of implementation of the PPSAS, the LGU will not recognize the Public Infrastructure in the books of accounts.

- **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

- **Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the LGU.

- **Changes in accounting policies and estimates**

The LGU recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

The LGU recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

- **Related parties**

The LGU regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the LGU, or vice versa. Members of key management are regarded as related parties and comprise the following:

- Municipal Mayor – Atty. Mark N. Marcos
- Vice-Mayor – Henry Joel C. Teves
- Sangguniang - Bayan Members:
 - Hon. Sheryl B. Morales
 - Hon. Mara Edamzel L. Dudas
 - Hon. Wilson A. Viray
 - Hon. Candido J. Melgar Jr.
 - Hon. Jojo B. De Villa
 - Hon. Edgar Ibrahim C. Llamar
 - Hon. Leo G. De Villa
 - Hon. Great M. Delos Reyes
 - Hon. Deogracias U. Dela Paz, ABC President
- Municipal Administrator – Angel M. Navarro
- Municipal Planning and Development Officer – Raquelita M. Umali
- Municipal Civil Registrar – Rhodeliza V. Penarroyo
- Municipal General Services Officer – Joefel C. Ylagan
- Municipal Budget Officer – Lilia M. Tamares
- Municipal Accountant – Carina A. Corro
- Municipal Treasurer – Arleen B. Gutierrez
- Municipal Assessor – Virgilio A. Anonuevo
- Municipal Health Officer – Mary Jean I. Manalo
- Municipal Social Welfare and Development Officer – Abstenencia C. De Guzman
- Municipal Engineer – Precy H. Olmos

- **Budget information**

The annual budget is prepared on the modified cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the LGU. As a result of the adoption of the modified cash basis for budgeting purposes, there are bases, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or under spending on line items.

- **Significant judgments and sources of estimation uncertainty**

Judgments

In the process of applying the LGU's accounting policies, management has made

judgments, which have the most significant effect on the amounts recognized in the consolidated financial statements.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The LGU based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the LGU. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the LGU;
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- The nature of the processes in which the asset is deployed; and
- Changes in the market in relation to the asset

Note 4 – Cash and Cash Equivalents

| | General Fund | SEF | Trust Fund |
|---|-----------------------------|---------------------------|----------------------------|
| Cash on Hand | | | |
| Cash- Local Treasury | ₱ 959,244.04 | ₱ 9,287.22 | ₱ 0.00 |
| Cash in Bank – Local Currency | | | |
| Cash in Bank-Local Currency-Current Account | 8,666,386.45 | 3,646,744.52 | 50,095,621.00 |
| Cash Equivalents | | | |
| Cash in Bank-LCCA-Time Deposits | 130,000,946.3 9 | 1,000,000.00 | 0.00 |
| Total Cash and Cash Equivalent | ₱139,626,576. 88 | ₱ 4,656,031.74 | ₱ 50,095,621.00 |

Cash-Local Treasury

Cash – Local Treasury of the General Fund includes cash collected for the year while

the Cash-Local Treasury of the Special Education Fund represents refund made for cash advance liquidation. Both cash on hand accounts in each fund will be deposited in January 2016. The Trust Fund account has no existing cash on hand account.

Cash in Bank-Local Currency-Current Account

The Cash in Bank – Local Currency – Current Account of General Fund and Special Education Fund has only one checking account maintained in DBP to be used for payment of operating expenses and other liabilities. Funds for continuing appropriations are restricted for withdrawal until such time that legitimate transactions for such are approved. On the other hand, the Cash in Bank-Local Currency Current Account of Trust Fund is composed of three (3) accounts – the LGU's Trust Fund account, the Barangay Fund held in trust, and the other one is the Per Family Payment Rate (PFPR) account. The details of each fund held in trust are as follows:

| Particulars | Bank | Bank Balance |
|--------------------|-------------|----------------------------|
| Trust Fund Proper | DBP | ₱ 748,740.45 |
| Barangay Trust | DBP | 2,169,065.56 |
| PFPR | DBP | 3,177,814.99 |
| Total | | ₱ 50,095,621.00 |

Cash in Bank-LCCA-Time Deposits

General Fund and Special Education Fund maintain Time Deposits account in DBP amounting to ₱130,000,946.39 and ₱1,000,000.00, respectively. These accounts are renewed monthly thus making them qualified to be part of Cash Equivalents.

Cash in banks earns interest based on the prevailing bank deposit rates.

Note 5 - Investment

| | General Fund |
|---------------------------|-------------------------|
| Financial Assets – Others | |
| Guarantee Deposits | ₱ 902,156.95 |
| Total | ₱ 902,156.95 |

Only the General Fund has Guarantee Deposits Account. The account is composed of back pay certificates and miscellaneous deposits which were previously classified under Other Assets in 2001: Miscellaneous Assets and Deferred Assets which were later transferred to Guaranty Deposits during the reversion of accounts from OGAS to NGAS.

Note 6 - Receivables

| Loans and Receivable Accounts | General Fund | SEF |
|--|---------------------|---------------------|
| | ₱ | ₱ |
| Accounts Receivable | 180,524.37 | 0.00 |
| Special Education Tax Receivable | 0.00 | 2,144,575.70 |
| Real Property Tax Receivable | 1,715,659.72 | 0.00 |
| Loans Receivable – Others | 56,416.00 | 0.00 |
| Total | ₱ | ₱ |
| | 1,952,600.09 | 2,144,575.70 |

General Fund has three (3) accounts under its Loans and Receivables Account – the Accounts Receivable, Real Property Tax Receivable and Loans Receivable – Others.

Accounts Receivable represents receivable from ORMECO for the cost of materials used for the construction of a single phase extension line at Barangay Masaguang amounting to ₱180,524.37. The costs of materials were advanced by the Municipality of Naujan. The advance payment will be returned to the municipal government by offsetting 10% of the distribution charge of the monthly power bill for ABC Hall and MP Leuterio High School until such time that the total amount is fully reimbursed.

Real Property Tax Receivable represents balances of RPT receivable set up at the beginning of the year.

Loans Receivable – Others represents balances of the motorcycle loan granted to five employees of the Offices of the Municipal Treasurer and Assessor who are doing field works. They are being paid out of monthly salary deduction.

On the other hand, Special Education Fund has only one account under its Loans and Receivable account which is the Special Education Tax Receivable. It is the balance from the amount set up at the beginning of the year. While the Trust Fund account has no Loans and Receivables.

| Inter-Agency Receivables | General Fund | Trust Fund |
|--|------------------------|-------------------|
| Due from National Government Agencies | ₱ 926,262.61 | ₱ 0.00 |
| Due from Local Government Units | 531,927.64 | 439,181.16 |
| Total | ₱ | ₱ |
| | 1,458,190.25 | 439,181.16 |

General fund has two (2) Inter-Agency Receivables – Due from National Government Agencies and Due from Local Government Units. Due from NGAs represents balance from IRA for the year 2001. While Due from LGUs includes receivables from barangay for the share in the purchase of dump truck amounting to ₱359,996.06. Likewise, included in this account is receivable from Provincial Treasurer's Office amounting to ₱171,931.58 representing share of the municipality in the RPT collections.

Special Education Fund has no Inter-Agency Receivable. While Trust Fund has one which is Due from Local Government Units amounting to ₱439,181.16. It represents amount of RPT/CTC transferred from General Fund and remittance to be effected on

January 2016.

| Intra-Agency Receivables | General Fund | SEF | Trust Fund |
|---------------------------------|---------------------|---------------------|-----------------------|
| | ₱ | ₱ | ₱ |
| Due from Other Funds | 335,040.00 | 808,486.31 | 2,416,620.30 |
| Total | ₱ 335,040.00 | ₱ 808,486.31 | ₱ 2,416,620.30 |

Due from Other Funds account in the General Fund represents the amount of sound system advanced by the same to be paid by Special Education Fund. The amount will be collected from SEF in 2016.

On the other hand, Due from Other Funds in Special Education Fund represents December 2015 RPT collection which will be transferred in January 2016. While Due from Other Funds in Trust Fund represents unexpended amount of Quick Response Fund and MOOE of Mitigation Fund of MDRRMF for 2015 which will be transferred in January 2016.

| Other Receivables | General Fund | SEF | Trust Fund |
|---|---------------------|-----------------|-------------------|
| | ₱ | ₱ | ₱ |
| Receivables – Disallowances and Charges | 104,580.36 | 107.00 | 129.00 |
| Due from Non-Government Organizations/ Peoples Organization | 35,500.00 | 0.00 | 0.00 |
| Other Receivables | 105,087.73 | 0.00 | 0.00 |
| Total | ₱ 245,168.09 | ₱ 107.00 | ₱ 129.00 |

The Account Receivables-Disallowances/Charges of the three (3) funds represent amount due from contractors/suppliers resulting from audit disallowances, which have become final and executory.

On the other hand, the account Due from NGOs/POs of the General Fund represents loan granted to BADECO with a balance of ₱35,500.00. While the Other Receivables account of the same fund represents loans granted to various persons under the Self-Employment Assistance Program and Poverty Reduction Program.

There was no authorization from the Commission on Audit to write-off receivable.

General Fund

| | Current Receivables | Non-Current Receivables | Total |
|--------------------------------|----------------------------|--------------------------------|-----------------------|
| | ₱ | ₱ | ₱ |
| Balance - Jan. 1, 2015 | 2,143,461.57 | 104,580.36 | 2,248,041.93 |
| Charge for the year | 7,404,993.37 | 0.00 | 7,404,993.37 |
| Utilized | (5,662,036.87) | 0.00 | (5,662,036.87) |
| Unused amount reversed | 0.00 | 0.00 | 0.00 |
| Balance - Dec. 31, 2015 | ₱ 3,886,418.07 | ₱ 104,580.36 | ₱ 3,990,998.43 |

Special Education Fund

| | Current Receivables | Non-Current Receivables | Total |
|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Balance – Jan. 1, 2015 | ₱ | ₱ | ₱ |
| | 794,116.35 | 107.00 | 794,223.35 |
| Charge for the year | 10,231,708.45 | 0.00 | 10,231,708.45 |
| Utilized | (8,072,762.79) | 0.00 | (8,072,762.79) |
| Unused amount reversed | 0.00 | 0.00 | 0.00 |
| Balance - Dec. 31, 2015 | ₱ | ₱ | ₱ |
| | 2,953,062.01 | 107.00 | 2,953,169.01 |

Trust Fund

| | Current Receivables | Non-Current Receivables | Total |
|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Balance – Jan. 1, 2015 | ₱ | ₱ | ₱ |
| | 0.00 | 115,221.29 | 115,221.29 |
| Charge for the year | 2,855,801.46 | 0.00 | 2,855,801.46 |
| Utilized | 0.00 | (115,092.29) | (115,092.29) |
| Unused amount reversed | 0.00 | 0.00 | 0.00 |
| Balance - Dec. 31, 2015 | ₱ | ₱ | ₱ |
| | 2,855,801.46 | 129.00 | 2,855,930.46 |

Note 7– Inventories

| Inventory Held for Consumption | General Fund |
|--|---------------------|
| Accountable Forms, Plates and Stickers | ₱ |
| | 40,964.74 |
| Drugs and Medicines Inventory | 421,699.20 |
| Medical, Dental and Laboratory Supplies Inventory | 367,006.00 |
| Total | ₱ |
| | 829,669.94 |

Only General Fund has inventories for accountable forms, plates and stickers and drugs and medicines, recorded under inventory account upon purchase, and adjusted once consumed.

No inventory items were pledged as security during the current or prior financial year.

Note 8 - Property, Plant and Equipment

For General fund, this account consists of:

| | Balance Dec. 31, 2014 | Net Addition/ Deduction | Balance Dec. 31, 2015 |
|-------------------------|----------------------------------|------------------------------------|----------------------------------|
| Land | ₱ 9,704,565.46 | ₱ 27,200.00 | ₱ 9,731,765.46 |
| Other Land Improvements | 38,335,654.90 | 48,600.00 | 38,384,254.90 |
| Power Supply Systems | 17,545,616.91 | 320,279.00 | 17,865,895.91 |

| | | | |
|--|--------------------------------|----------------------|--------------------------------|
| Buildings | 28,213,572.84 | 7,884,017.34 | 36,097,590.18 |
| School Buildings | 14,346,339.22 | 0.00 | 14,346,339.22 |
| Hospitals and Health Centers | 4,684,761.75 | 2,183,828.68 | 6,868,590.43 |
| Markets | 7,130,012.73 | 373,461.50 | 7,503,474.23 |
| Slaughterhouses | 1,928,171.59 | 0.00 | 1,928,171.59 |
| Other Structures | 27,740,455.85 | 6,833,514.97 | 34,573,970.82 |
| Office Equipment | 3,049,075.46 | 368,900.00 | 3,417,975.46 |
| Information and Communication Technology Equipment | 11,237,426.73 | 1,208,038.00 | 12,445,464.73 |
| Agricultural and Forestry Equipment | 1,129,788.50 | 0.00 | 1,129,788.50 |
| Communication Equipment | 2,328,292.99 | 812,425.00 | 3,140,717.99 |
| Construction and Heavy Equipment | 41,431,840.50 | 23,700,000.00 | 65,131,840.50 |
| Disaster Response and Rescue Equipment | 3,785,680.00 | 0.00 | 3,785,680.00 |
| Military, Police and Security Equipment | 44,185.00 | 0.00 | 44,185.00 |
| Medical Equipment | 678,665.00 | 41,650.00 | 720,315.00 |
| Sports Equipment | 39,995.00 | 39,500.00 | 79,495.00 |
| Technical and Scientific Equipment | 4,014,468.01 | 0.00 | 4,014,468.01 |
| Other Machinery and Equipment | 3,411,923.52 | 649,773.00 | 4,061,696.52 |
| Motor Vehicles | 13,777,685.21 | 2,106,319.37 | 15,884,004.58 |
| Watercrafts | 2,499,676.57 | 0.00 | 2,499,676.57 |
| Other Transportation Equipment | 7,400.00 | 0.00 | 7,400.00 |
| Furniture and Fixtures | 10,767,499.37 | 587,811.00 | 11,355,310.37 |
| Books | 21,394.00 | 0.00 | 21,394.00 |
| Reforestation Project | 24,222.00 | (24,222.00) | 0.00 |
| Construction in Progress - Infrastructure Assets | 13,472,242.65 | 4,114,888.56 | 17,587,131.21 |
| Other Property, Plant and Equipment | 3,254,409.68 | 962,005.76 | 4,216,415.44 |
| Total | 264,605,021.44 | 52,237,990.18 | 316,843,011.62 |
| Less: Accumulated Depreciation | (76,352,235.86) | | (90,030,977.55) |
| Net Amount | <u>₱ 188,252,785.58</u> | | <u>₱ 226,812,034.07</u> |

Land and Building from Trust Fund Account amounting to ₱27,200 and ₱7,631,597.24, respectively, were already transferred to General Fund Book.

Motor vehicle includes a 2014 Model Mitsubishi Ambulance with life-saving medical equipment amounting to ₱750,000.00. It was donated by Sta. Clara International Corporation, a Philippine based private corporation, to be used exclusively and solely for emergency medical services, such as but not limited to transporting of wounded/ill patients, and for medical outreach programs.

Hospital and Health Center includes cost of renovation and repair of RHU Naujan East amounting to ₱498,024.85 which fund came from Center for Health Development Region IVB MIMAROPA.

A total amount of ₱422,458.00 was taken up in the General Fund as asset, as follows:

| | |
|-------------------------------|---------------------------|
| Furniture & Fixtures | ₱ 15,790.00 |
| IT Equipment & Software | 27,888.00 |
| Other Machineries & Equipment | <u>378,780.00</u> |
| Total | <u>₱422,458.00</u> |

These assets were transferred from Trust Fund out of Per Family Payment Rate

(Philhealth Capitation).

Reforestation Project Account is eliminated from the book in compliance with PPSAS. The account's balance of ₱24,222 is transferred to Other Property, Plant and Equipment.

The Straight-line method of depreciation is used to compute the depreciation of assets based on the revised estimated useful life in computing depreciation for government property, plant and equipment as per COA Circular No. 2003-007 dated December 11, 2003.

The LGU measured the residual value of all items of property, plant and equipment, but does not expect a residual value of these assets, because these will be utilized for their entire economic lives and do not have a significant scrap value. During the current financial year, the LGU reviewed the estimated useful lives and residual values of property, plant and equipment, where appropriate.

For Special Education Fund, this account consists of:

| | Balance Dec. 31, 2014 | Net Addition / Deduction | Balance Dec. 31, 2015 |
|---|----------------------------------|-------------------------------------|----------------------------------|
| Other Land Improvements | ₱ 39,065.00 | ₱ 0.00 | ₱ 39,065.00 |
| Power Supply System | 15,894.00 | 0.00 | 15,894.00 |
| Buildings | 1,202,317.34 | 0.00 | 1,202,317.34 |
| School Buildings | 3,608,617.19 | 1,153,930.24 | 4,762,547.43 |
| Other Structures | 548,955.10 | 56,860.50 | 605,815.60 |
| Office Equipment | 2,017,833.45 | 0.00 | 2,017,833.45 |
| Furniture and Fixtures | 118,514.00 | 38,575.00 | 157,089.00 |
| Information & Communication Technology Equipment | 1,319,310.00 | 79,700.00 | 1,399,010.00 |
| Communication Equipment | 29,743.00 | 0.00 | 29,743.00 |
| Medical Equipment | 4,500.00 | 0.00 | 4,500.00 |
| Sports Equipment | 13,000.00 | 13,000.00 | 26,000.00 |
| Other Machinery and Equipment | 104,000.00 | 0.00 | 104,000.00 |
| Other Property, Plant and Equipment | 69,700.00 | 0.00 | 69,700.00 |
| CIP-Infrastructure Assets | 3,715.00 | (3,715.00) | 0.00 |
| Total | 9,095,164.08 | 1,338,350.74 | 10,433,514.82 |
| Less: Accumulated Depreciation | (1,821,204.68) | | (2,314,463.66) |
| Net Amount | ₱ 7,273,959.40 | | ₱ 8,119,051.16 |

Note 9 – Biological Assets

| | General Fund |
|-----------------|---------------------|
| Breeding Stocks | ₱ 40,000.00 |
| Total | ₱ 40,000.00 |

The Breeding Stocks Account of the General Fund was previously recorded as Other Assets.

Note 10 – Liabilities

| Financial Liabilities | General Fund | SEF | Trust Fund |
|-------------------------------|---------------------|--------------|-------------------|
| Accounts Payable | ₱ 12,826,023.77 | ₱ 857,143.82 | ₱ 38,833.87 |
| Due to Officers and Employees | 1,807,110.51 | 0.00 | 0.00 |

| | | | |
|----------------|------------------------|---------------------|---------------------|
| Other Payables | 105,224.55 | 0.00 | 79,523.13 |
| Total | ₱ 14,738,358.83 | ₱ 857,143.82 | ₱ 118,357.00 |

Accounts Payable of General and Special Education Fund consist of amounts due to suppliers/creditors which payments were not effected in the year 2015, while Trust Fund's Accounts Payable is composed of unclaimed checks to suppliers/contractors which have been outstanding for more than six (6) months.

Due to Officers and Employees of General Fund are amounts due to employees for transactions which were not paid in 2015.

Other Payables of General Fund are employees' loan deduction to be remitted to Naujan Development Cooperative in January 2015, while Other Payables of Trust Fund are funds received out of bidding activities for BAC honoraria and other expenditures.

| Inter-Agency Payables | General Fund | SEF | Trust Fund |
|------------------------------|---------------------|-----------------|----------------------|
| Due to BIR | ₱ 1,307,277.76 | ₱ 2,791.33 | ₱ 10,336.30 |
| Due to GSIS | 1,357,158.29 | 0.00 | 0.00 |
| Due to Pag-IBIG | 280,299.43 | 0.00 | |
| Due to PhilHealth | 17,457.03 | 0.00 | |
| Due to NGAs | 242,378.23 | 0.00 | 31,017,770.60 |
| Due to GOCCs | 2,175.15 | 0.00 | |
| Due to LGUs | 2,265,516.59 | 0.00 | 4,145,802.62 |
| Total | 5,472,262.48 | 2,791.33 | 35,173,909.52 |

The first four accounts (Due to BIR, GSIS, PAG-IBIG and PHILHEALTH) of all three (3) funds represent the amount deducted from the salaries of officials and employees and to be remitted to the respective government agencies immediately in January 2016.

Due to NGAs of General Fund are amount received from National Agencies allotted for various development projects, while Due to NGAs of Trust Fund are balances of completed transactions as well as receipts from national government agencies including PDAF, BUB projects, DSWD and DA. The details are as follows:

| Particulars | Amount |
|--|---------------|
| DA-community seed banking building | ₱ 847,750.00 |
| DA, PHILRICE Proj | 260.07 |
| DBM PDAF 122911-Rehab. & Const. of Market- SARO NO. G-11-01989 | 3,445.40 |
| DILG/LGSF SARO# G-11-02197 dtd 12/22/11 | 351,748.44 |
| PDAF SARO-BMB-G-11-T000004511 dtd 022112 | 203,393.50 |
| DA ORMAES const. of bldg. of the Organic Trading Post | 301,195.52 |
| DA, 50% implementation of FMR, Bgy. Herrera | 1,212,500.00 |
| DSWD IV-B supplementary Feeding Prog. in DCC | 908,523.56 |
| BFAR IVB-fingerlings disposal | 382,140.00 |
| COMELEC for DepEd | 33.00 |
| Community Base Monitoring System (CBMS) | 3,903.36 |

| | |
|--|------------------------|
| DAR IVB, gen. Esco road concreting | 160,035.43 |
| DENR-EMB Reg IVB-const of movable fence, Batuk | 317.40 |
| DILG IVB-preformance challenge fund | 1,000,000.00 |
| DILG Reg IV-B-1st tranche of 2015 BUB Other Proj. Fund(Evacuation Ctr. | 9,600,000.00 |
| DILG Reg IV-B-2015 SALIN-TUBIG Fund provision of water system, Banuton | 3,000,000.00 |
| DILG Reg. IV-B-1st tranche of 2015 BUB Other Proj. Fund(Rescue Eqpt.) | 4,950,000.00 |
| DOH Reg IV-B-health facility enhancement prog. | 450,197.70 |
| DSWD IVB-const. of new evacuation center under GPB | 2,478,600.00 |
| DSWD IVB-provisions of learning materials for DCC | 2,000.00 |
| DSWD Reg IV-B-wages/salaries of CBLA on River clean up | 27,018.75 |
| Fish Processing | 7,027.60 |
| Kilos AsensoProg. | 3,499.00 |
| MFARMC-financial assistance | 220.00 |
| MHO(BEMOC)-facility &eqpt. Ambulance | 28,800.00 |
| NHA-housing materials assist. prog. for Yolanda victims | 4,000.00 |
| NTC-training cost of 18 TWSP 2013 scholars for SMAW NC II | 180,000.00 |
| Philhealth Capitation | 119,581.97 |
| Philhealth-PFPR | 2,776,622.22 |
| TESDA-training cost for 20 as a GPB 2014 scholar for Shielded Metal Arc Welding NCII | 200,000.00 |
| Livelihood Prog. (Broiler Prod.) BUB-SPF 2014 LPRAP | 28,875.00 |
| Livelihood Prog. (Large Luminant Dispersal) BUB-SPF 2014 LPRAP | 1,487,500.00 |
| Livelihood Prog. (Swine Dispersal) BUB-SPF 2014 LPRAP | 14,625.00 |
| Livelihood Prog. (Training for Bibingka Prod./Making) BUB-SPF 2014 LPRAP | 255,000.00 |
| National High Value Crops Program (Urvan Gardening) BUB-SPF 2014 LPRAP | 21,898.00 |
| Promotion &Dev't. of Organic Prod. (Est. 2 units Bio-Composting Facility) BUB-SPF 2014 LPRAP | 2,000.00 |
| COMELEC beginning balance | 5,059.68 |
| TOTAL | ₱ 31,017,770.60 |

Due to GOCCs of General Fund is composed of employees' loan repayments with DBP, LBP, Banco de Mindoro, and Or. Mindoro Rural Bank of Naujan to be remitted in January 2016.

Due to LGUs of General Fund represents share of Barangay, Provincial and Special Education Tax, while Due to LGUs of Trust Fund are barangay share on RPT/CTC which is deposited in the LGU's account maintained for the Barangays. Both are to be remitted in January 2016.

| | |
|------------------------------|-----------------------|
| Intra-Agency Payables | General Fund |
| Due to Other Funds | ₱ 3,229,106.64 |
| Total | ₱ 3,229,106.64 |

Due to Other Funds of General Fund represents amount of RPT-SEF collected for the month of December 2015 to be transferred in January 2016.

| Trust Liabilities | General Fund | SEF | Trust Fund |
|-------------------------------------|---------------------|------------------|----------------------|
| Trust Liabilities – MDRRMF | ₱ | ₱ | ₱16,278,346.0 |
| | 0.00 | 0.00 | 2 |
| Bail Bonds Payable | 0.00 | 0.00 | 496,977.51 |
| Guarantee/Security/Deposits Payable | 1,920,045.42 | 22,863.80 | 883,961.41 |
| Total | ₱ | ₱ | ₱17,659,284.9 |
| | 1,920,045.42 | 22,863.80 | 4 |

The MDRRMF represents the amount set aside by the LGU to support its disaster risk management activities pursuant to R.A. 10121 otherwise known as the “Philippine Disaster Risk Reduction and Management Act of 2010”. The amount available and utilized during the year totaled ₱29,023,977.17 and ₱4,951,178.00, respectively, broken down as follows:

| | Available | Utilized | Balance |
|------------------------------------|----------------------|---------------------|----------------------|
| Current Year Appropriations | | | |
| Quick Response Fund | ₱ | ₱ | ₱ |
| | 2,832,709.20 | 2,401,715.00 | 430,994.20 |
| Mitigation Fund | | | |
| MOOE | 2,816,970.10 | 831,344.00 | 1,985,626.10 |
| Capital Outlay | 4,359,020.70 | 298,529.00 | 4,060,491.70 |
| Total | 10,008,700.00 | 3,531,588.00 | 6,477,112.00 |
| Continuing Appropriation | 5,615,961.45 | 1,382,000.00 | 4,233,961.45 |
| Special Trust Fund | | | |
| Calendar Year 2012 | 3,050,894.30 | 0.00 | 3,050,894.30 |
| Calendar Year 2014 | 5,259,588.79 | 0.00 | 5,259,588.79 |
| Calendar Year 2015 | 2,916,620.30 | 0.00 | 2,916,620.30 |
| Total | 16,315,936.02 | 37,590.00 | 16,278,346.02 |
| TOTAL | ₱ | ₱ | ₱ |
| | 21,931,897.47 | 4,951,178.00 | 20,512,307.47 |

The Municipal Government of Naujan transferred the amount of ₱2,416,620.30 to Trust Liabilities – MDRRMF representing unexpended balance of the Quick Response Fund and MOOE of the Mitigation Fund for the year 2015. In addition, a financial assistance of ₱500,000.00 was granted by City Government of Davao to victims of Typhoon Nona in the Municipality of Naujan. The amount is recorded in the Trust Fund book under Trust Liabilities - MDRRMF.

Guarantee/Security/Deposits Payable of all three (3) funds as well as the Bail Bonds

Payable of Trust Fund is dues to suppliers/creditors that posted bonds and shall be returned in a period of time.

| Deferred Income | Credits/Unearned | General Fund | SEF |
|--------------------------------|-------------------------|-----------------------|-----------------------|
| Deferred Credits | | | |
| Deferred Special Education Tax | | ₱ 0.00 | ₱ 2,144,575.70 |
| Deferred Real Property Tax | | 1,715,659.72 | 0.00 |
| Total | | ₱ 1,715,659.72 | ₱ 2,144,575.70 |

Deferred Special Education Tax of SEF is contra-account of SET Receivable.

Note 11 – Tax Revenue

| | General Fund | SEF |
|---|------------------------|-----------------------|
| Tax Revenue – Individual and Corporation | | |
| Community tax | ₱1,428,442.59 | ₱ 0.00 |
| Tax Revenue-Property | | |
| Special Education Tax | 0.00 | 5,213,799.06 |
| Discount on SET | 0.00 | (335,838.03) |
| Real Property Tax – Basic | 4,170,850.87 | 0.00 |
| Discount on RPT –Basic | (268,672.76) | 0.00 |
| Tax Revenue-Goods and Services | | |
| Business Tax | 4,081,924.93 | 0.00 |
| Tax on Sand, Gravel and Other Quarry | 1,788,140.08 | 0.00 |
| Franchise Tax | 23,600.00 | 0.00 |
| Tax Revenue – Fines and Penalties | | |
| Tax revenue –Fines and Penalties – Other Taxes | 98,034.31 | 0.00 |
| Share from National Taxes | | |
| Share IRA Collection | 191,642,201.00 | 0.00 |
| Total | ₱202,964,521.02 | ₱ 4,877,961.03 |

Note 12 – Service and Business Income

| | General Fund |
|-----------------------|---------------------|
| Service Income | |
| Permit Fees | ₱ 1,395,464.73 |
| Registration Fees | 990,509.00 |

| | |
|--|-----------------------|
| Clearance and Certificate Fees | 890,846.00 |
| Inspection Fees | 517,828.00 |
| Fees for Sealing and Licensing of Weights and Measures | 90,165.00 |
| Other Service Income | 294,617.82 |
| Business Income | |
| School Fees | 620.00 |
| Rent/Lease Income | 199,700.00 |
| Parking Fees | 241,100.00 |
| Receipts from Operation of Hostels/Dormitories and Other Like Facilities | 1,011,100.00 |
| Receipt from Market Operations | 1,259,653.50 |
| Slaughterhouse Operation | 1,054,908.00 |
| Receipt from Cemetery Operations | 162,520.00 |
| Garbage Fees | 263,985.00 |
| Interest Income | 1,155,727.26 |
| Other Business Income | 399,645.00 |
| Total | ₱ 9,928,389.31 |

Note 13- Transfers, Assistance and Subsidy

| | |
|----------------------------------|---------------------|
| Assistance and Subsidy | General Fund |
| Subsidy from National Government | ₱ 422,458.00 |
| Total | ₱ 422,458.00 |

Note14 -Share, Grants and Donation

| | |
|------------------------------|-----------------------|
| Share | General Fund |
| Share from PAGCOR | ₱ 149,000.00 |
| Share from PCSO | 127,234.08 |
| Grants and Donation | |
| Grants and Donations in Kind | 750,000.00 |
| Total | ₱ 1,026,234.08 |

Note 15 – Miscellaneous Income

| | |
|-----------------------------|---------------------|
| Miscellaneous Income | General Fund |
| Miscellaneous Income | ₱ 408,062.45 |
| Total | ₱ 408,062.45 |

Note 16 - Employee Costs

| | General Fund | SEF |
|---|-----------------------|--------------------|
| Personnel Services | | |
| Salaries and Wages - Regular | ₱42,333,265.07 | ₱ 0.00 |
| Salaries and Wages- Casual/Contractual | 35,244.13 | 26,220.00 |
| Other Compensation | | 0.00 |
| Personal Economic Relief allowance | 4,536,125.88 | 0.00 |
| Representation Allowance | 2,067,347.00 | 0.00 |
| Transportation Allowance | 1,890,662.50 | 0.00 |
| Clothing/Uniform Allowance | 955,000.00 | 0.00 |
| Subsistence Allowance | 306,225.00 | 0.00 |
| Laundry Allowance | | 0.00 |
| Productivity Incentive Allowance | 320,000.00 | 0.00 |
| Honoraria | 112,000.00 | 0.00 |
| Hazard Pay | 1,331,615.98 | 0.00 |
| Overtime and Night Pay | 369,764.94 | 0.00 |
| Year-End Bonus | 3,583,493.10 | 0.00 |
| Cash Gift | 967,000.00 | 0.00 |
| Personnel Benefit Contribution | | 0.00 |
| Retirement and Life Insurance Premiums | 5,079,662.25 | 0.00 |
| Pag-IBIG Contribution | 937,304.99 | 0.00 |
| PhilHealth Contribution | 476,062.50 | 0.00 |
| Employees Compensation Insurance Premiums | 220,824.19 | 0.00 |
| Other Personnel Benefit | | 0.00 |
| Terminal Leave Benefits | 1,542,886.53 | 0.00 |
| Other Personnel Benefits | 4,863,150.00 | 0.00 |
| Total | ₱71,927,634.06 | ₱ 26,220.00 |

Note 17 – Maintenance and Other Operating expenses

| | General Fund | SEF | Trust Fund |
|--|---------------------|------------|-------------------|
| | ₱ | ₱ | ₱ |
| Traveling Expenses - Local | 1,590,156.85 | 0.00 | 0.00 |
| Training and Scholarship Expenses | | | |
| Training Expenses | 1,471,646.00 | 24,500.00 | 37,590.00 |
| Supplies and Material Expenses | | | |
| Office Supplies Expense | 2,580,049.82 | 159,851.50 | 0.00 |
| Accountable Forms Expense | 245,494.53 | 0.00 | 0.00 |
| Animal/Zoological expenses | 289,980.00 | 0.00 | 0.00 |
| Welfare Goods Expenses | 1,981,042.00 | 0.00 | 0.00 |
| Drugs and Medicines Expenses | 1,029,441.30 | 0.00 | 0.00 |
| Medical, Dental and Laboratory Sup. Exp. | 241,892.85 | 0.00 | 0.00 |

| | | | |
|--|------------------------|---------------------|--------------------|
| Fuel, Oil and Lubricant Expenses | 6,010,912.29 | 0.00 | 0.00 |
| Agriculture and Marine Supplies Expenses | 199,839.00 | 0.00 | 0.00 |
| Textbooks and Instructional Materials Expenses | 614,925.00 | 48,680.00 | 0.00 |
| Other Supplies and Material Exp. | 2,882,214.07 | 366,677.00 | 0.00 |
| Utility Expenses | | | |
| Water Expenses | 348,457.80 | 0.00 | 0.00 |
| Electricity Expenses | 3,646,010.87 | 0.00 | 0.00 |
| Communication Expenses | | 0.00 | |
| Postage and Courier Services | 3,995.00 | 0.00 | 0.00 |
| Telephone Expenses | 952,829.66 | 0.00 | 0.00 |
| Internet subscription Expenses | 146,852.93 | 0.00 | 0.00 |
| Cable, Satellite, Telegraph and Radio Expenses | 13,218.00 | 0.00 | 0.00 |
| Awards/Rewards and Prizes | | 0.00 | |
| Prizes | 566,250.00 | 0.00 | 0.00 |
| Confidential, Intelligence and Extraordinary Expenses | | 0.00 | 0.00 |
| Extraordinary and Miscellaneous Expenses | 57,196.00 | 0.00 | 0.00 |
| Total | ₱ 24,872,403.97 | ₱ 599,708.50 | ₱ 37,590.00 |

Note 18 – Contracted Services

| | |
|----------------------------------|------------------------|
| | General Fund |
| Professional Services | |
| Auditing Services | ₱ 88,311.80 |
| Other Professional Services | 640,800.00 |
| General Services | |
| Environmental /Sanitary Services | 2,522,577.29 |
| Janitorial Services | 805,305.74 |
| Security services | 701,673.88 |
| Other General Services | 9,141,249.97 |
| Total | ₱ 13,899,918.68 |

Note 19 – Repairs and Maintenance

| | | |
|---|---------------------|------------|
| | General Fund | SEF |
| Repairs and Maintenance – Infrastructure Assets | ₱ 714,787.50 | ₱ 0.00 |
| Repairs and Maintenance - Buildings and Other Structure | 807,732.56 | 876,505.49 |
| Repairs and Maintenance - Machinery and Equipment | 3,029,081.89 | 0.00 |
| Repairs and Maintenance - Transportation Equipment | 781,845.69 | 0.00 |
| Repairs and Maintenance - Furniture, Fixtures | 109,523.00 | 0.00 |
| Repairs and Maintenance - Other | | |

| | | |
|-------------------------------|---------------------|-------------------|
| Property, Plant and Equipment | 2,658.00 | 0.00 |
| Total | ₱ | ₱ |
| | 5,445,628.64 | 876,505.49 |

Note 20-Financial Assistance/Subsidy

| | |
|-----------------------------------|---------------------|
| | General Fund |
| Subsidy to Local Government Units | ₱ |
| | 70,000.00 |
| Subsidy to Other Funds | 2,416,620.30 |
| Total | ₱ |
| | 2,486,620.30 |

Note 21- Taxes, Insurance Premiums and Other Fees

| | |
|----------------------------|---------------------|
| | General Fund |
| Taxes, Duties and Licenses | ₱ |
| | 19,749.04 |
| Fidelity Bond Premiums | 29,541.00 |
| Insurance Expenses | 636,539.32 |
| Total | ₱685,829.36 |

Note 22- Other Maintenance and Operating Expenses

| | | |
|--|----------------------|-------------------|
| | General Fund | SEF |
| Advertising Expenses | ₱ | ₱ |
| | 508,550.00 | 0.00 |
| Printing and Publication Expenses | 431,294.00 | 0.00 |
| Representation Expenses | 1,324,026.00 | 0.00 |
| Rent/Lease Expenses | 1,218,566.00 | 77,700.00 |
| Membership Dues and Contributions to Organizations | 32,300.00 | 0.00 |
| Subscription Expenses | 800.00 | 0.00 |
| Donations | 5,795,628.22 | 0.00 |
| Other Maintenance and Operating Expenses | 1,086,513.00 | 768,376.83 |
| Total | ₱ | ₱ |
| | 10,397,677.22 | 846,076.83 |

Note 23–Non-Cash Expenses

| | | |
|--|---------------------|------------|
| | General Fund | SEF |
| Depreciation-Land Improvements | ₱ | ₱ |
| | 2,378,170.06 | 5,273.52 |
| Depreciation-Infrastructure Assets | 1,372,941.71 | 715.20 |
| Depreciation-Buildings and Other Structure | 2,260,301.81 | 292,208.41 |
| Depreciation-Machinery and Equipment | 5,774,259.83 | 177,880.74 |
| Depreciation-Transportation Equipment | 1,043,831.62 | 0.00 |
| Depreciation-Furniture, Fixtures | | |

| | | |
|------------------------------------|----------------------|-------------------|
| and Book | 600,072.80 | 17,145.11 |
| Depreciation-Other Property, Plant | | |
| and Equipment | 341,788.86 | 0.00 |
| Total | ₱ | ₱ |
| | 13,771,366.69 | 493,222.98 |

Note 24- Reconciliation of Net Cash flows from Operating Activities to Surplus (Deficit)

| | |
|---|-------------------------|
| | 2015 |
| Surplus (Deficit) | ₱ <u>73,298,813.17</u> |
| Non- Cash Transactions | |
| Depreciation | 14,264,589.67 |
| Increase/Decrease in payables | 20,653,517.59 |
| Increase/Decrease in receivables | (450,666.53) |
| Increase/Decrease in current assets | <u>(6,520,324.81)</u> |
| Total | <u>27,947,115.92</u> |
| Net Cash from Operating Activities | ₱ 101,245,929.09 |

| Note 25 | | | | | | | |
|--|--|-----------------------|----------------------|------------------------|-------|---------------|-------------------|
| Reconciliation between actual amounts on a comparable basis as presented in this statement and in the Statement of Financial Performance for the Year Ended December 31, 2015. | | Income | Personal Services | Major Capital Projects | Other | Non-Operating | Minority Interest |
| General Fund | | | | | | | |
| Comparison Statement of Budget and Actual | | 214,749,664.86 | 71,927,634.06 | | | | |
| Entity Differences | | - | - | | | | |
| Basis Differences: | | - | - | | | | |
| Income not considered budgetary items | | - | - | | | | |
| Non-cash income | | - | - | | | | |
| Gain on Sale of Assets | | - | - | | | | |
| Receipts not considered as income | | - | - | | | | |
| Sale of capital assets | | - | - | | | | |
| Borrowings | | - | - | | | | |
| Budgetary items not considered as expenses | | - | - | | | | |
| Debt Service (Loan Amortization, Retirement of Debt Instruments) | | - | - | | | | |
| Interest Expenses capitalized | | - | - | | | | |
| Capital Expenditures | | - | - | | | | |
| Timing Differences: | | - | - | | | | |
| Prepayments charged to current appropriations | | - | - | | | | |
| Unconsumed Inventories charged to current appropriations | | - | - | | | | |
| Consumed Inventories and deferred charges charged prior period appropriation | | - | - | | | | |
| Commitments (Obligated but not delivered/billed) | | - | - | | | | |
| Per Statement of Financial Performance – General Fund | | 214,749,664.86 | 71,927,634.06 | | | | |
| Special Education Fund | | | | | | | |
| Comparison Statement of Budget and Actual | | 4,877,961.03 | 26,220.00 | | | | |
| Entity Differences | | - | - | | | | |
| Basis Differences: | | - | - | | | | |
| Budgetary items not considered as expenses | | - | - | | | | |
| Capital Expenditures | | - | - | | | | |
| Timing Differences: | | - | - | | | | |
| Commitments (Obligated but not delivered/billed) | | - | - | | | | |
| Per Statement of Financial Performance – Special Education Fund | | 4,877,961.03 | 26,220.00 | | | | |

OBSERVATIONS AND RECOMMENDATIONS

We acknowledge the following favorable observations noted in the audit of accounts and operations of the Municipality of Naujan for Calendar Year (CY) 2015:

- **Proper allocation of the Internal Revenue Allotment of ₱191,642,201.00 received for Calendar Year 2015 to developmental projects and operating expenses of the Municipality.**

For Calendar Year (CY) 2015, the Internal Revenue Allotment (IRA) totaling ₱191,642,201.00 received by the Municipality of Naujan from the Department of Budget and Management (DBM) was accurately recorded in the books of accounts and reported in the financial statements. From the total IRA received, the amount of ₱38,328,440.00 was appropriated to different developmental projects under the 20% Development Fund and the remaining 80% was appropriated for the current operating expenses.

- **Complete submission of accounts, accounting reports, copies of Purchase Orders and Contracts by the Municipal Accountant and General Services Officer and Local Disaster Risk Reduction and Management utilization report by the Municipal DRRM Officer. Moreover, the Office of the Auditor was furnished with copy of Invitations to Bid and Delivery documents.**

During the year the Municipal Accountant, General Services Officer and the Municipal DRRM Officer complied with the submission of accounts, accounting reports, copies of Purchase Orders, Contract Documents and Utilization of DRRM fund. Likewise, the Municipality has furnished the Office of the Auditor copy of Invitations to Bid and Delivery documents.

- **Proper recording of fund transfers from National Government Agencies (NGAs) to LGUs**

For CY 2015, the Municipal Accountant had properly accounted the fund transfers from different NGAs particularly the funds received from the Department of Social Welfare and Development Office IV-B and Department of Interior and Local Government IV-B. The liquidations of different funds during the year were also recorded and an asset was recognized in accordance with the memoranda of agreement.

- **Unutilized balance of Quick Response Fund (QRF) and DRRM Fund-MOOE at the end of year was transferred to Trust Liability-DRRM Account in the Trust Fund Book.**

For CY 2015, the balance of unexpended QRF and DRRMF-MOOE of ₱78,060.30 and ₱2,838,560.00, respectively, were fully transferred to the Trust Fund Book under Trust Liability-DRRM Account.

- **Compliance with existing laws, rules and regulations on Gender and Development (GAD):**

- Establishment of Municipal GAD Focal Point System

The Municipal Government has already established the Municipal GAD Focal Point System thru Municipal Executive Order No. 2014-012-A, series of 2014, to take the lead role in direction-setting, advocacy, planning, monitoring and evaluation, and technical advisory on mainstreaming GAD perspectives in the municipal programs, projects and activities (PPAs).

- Mainstreaming GAD in the LGU operations

The Municipality has allocated ₱19,813,222.00 for GAD and GAD-related PPAs or equivalent to 10.67% of its total budget for CY 2015. This amount was attributed to the budget of each department as indicated in the Municipality's Annual GAD Plan and Budget. The implementation of GAD and GAD-related PPAs was within the approved GAD Plan and Budget and also reported in the GAD Accomplishment Report as at year-end.

- Establishment of Violation Against Women's (VAWs) Desk

The Municipality had issued Municipal Executive Order No. 14-003 Reorganizing the Municipal Committee on Anti-Trafficking and Violence Against Women and Their Children (MCAT-VAWC). Each of the 70 barangays had also established their own VAWs Desk with a designated VAWs Desk Officer.

- Establishment of GAD Code of the Municipality of Naujan

The Municipality had issued Municipal Ordinance No. 58, An Ordinance Amending the Gender and Development Code of the Municipality of Naujan, Oriental Mindoro in pursuance to Section 36(a), Chapter VI of Republic Act No. 9710, and otherwise known as The Magna Carta for Women.

- **Claims of Councilors for attendance in the Philippine Councilors League (PCL) activities**

Some of the Sangguniang Bayan (SB) Members of the Municipality of Naujan had attended PCL activities thrice in CY 2015. The activities attended by the SB Members were conducted in Camarines Sur, Davao City and Tagaytay City in March, June and December 2015, respectively. The claims made by the SB Members concerned were within the rates prescribed by the PCL and properly recorded in the book of accounts of the Municipality.

- **Remittance of Social Insurance Fund (SIF) and Employees' Compensation Insurance Fund (ECIF) to the Government Service Insurance System (GSIS)**

The Municipal Government has complied with Section 14 of the revised IRR of RA 8291 otherwise known as the Government Service Insurance System Act of 1997, in the

timely remittances of the proper amounts of SIF and ECIF premiums contributions to the GSIS in CY 2015.

8. Adjustment of lost property totaling ₱64,880.00

The Municipal Accountant adjusted the lost equipment totaling ₱64,880.00 in the books of account and the accountable officers concerned authorized the Accountant and Treasurer to deduct the appropriate amount of their accountability from the June 2016 salary and terminal leave.

In the audit of accounts and operations of the Municipal Government of Naujan for CY 2015, the following observations were noted with the recommended courses of actions:

Property, Plant and Equipment Account

- **The incomplete physical inventory and documentation of the properties resulted in the undetermined differences amounting to ₱234,083,663.86 between Inventory Report and accounting records of Property, Plant and Equipment (PPE) account balances .**

The regulations on the conduct of physical inventory, maintenance of property and equipment ledger cards and preparation of the Report on the Physical Count of Property, Plant and Equipment are mentioned in Sections 124, 114 and 13 of the Manual on the New Government Accounting System (MNGAS) for Local Government Units (LGUs), Volume I

Section C.3, Chapter V of the Manual on Property Custodianship provides that after the physical inventory taking, the Inventory Committee shall reconcile the results of the account with the property and accounting records. The inventory listing of the equipment shall be checked with the property cards maintained by the Property Officer (GSO) as against the equipment ledger cards maintained by the Accounting Office and the total thereof shall be compared with those in the General Ledger.

In compliance with the previous years' audit recommendations to address the (a) non-maintenance of property cards and (b) non-conduct of physical inventory of municipal properties by the Municipal General Services Officer (MGSO), the MGSO prepared/updated property cards in CY 2015, inventory of properties was undertaken, and RPCPPE was prepared for the properties counted.

Reconciliation between Accounting records and General Services Office reports regarding the properties currently owned by the Municipality, and analysis of PPE accounts with costs totaling ₱309,532,306.23 as of December 31, 2015, excluding public infrastructures and construction in progress accounts, disclosed an unreconciled difference amounting to ₱234,083,663.86. Property Numbers and acquisition costs indicated in both records were used as basis of the reconciliation.

Details of unreconciled balance are as follows:

| PPE Account | Accounting Records | Property Records | Difference | Remarks |
|--|-------------------------------|-----------------------------|------------------------|--|
| Land | ₱ 9,731,765.46 | ₱ 2,656,714.06 | ₱ 7,075,051.40 | <i>No RPCPPE; Records from MAssO</i> |
| Other Land Improvements | 38,423,319.90 | 0.00 | 38,423,319.90 | <i>No RPCPPE</i> |
| Power Supply Systems | 17,881,789.91 | 0.00 | 17,881,789.91 | <i>No RPCPPE</i> |
| Buildings | 37,299,907.52 | 0.00 | 37,299,907.52 | <i>No RPCPPE</i> |
| School Buildings | 19,108,886.65 | 0.00 | 19,108,886.65 | <i>No RPCPPE</i> |
| Hospitals & Health Centers | 6,868,590.43 | 0.00 | 6,868,590.43 | <i>No RPCPPE</i> |
| Markets | 7,503,474.23 | 0.00 | 7,503,474.23 | <i>No RPCPPE</i> |
| Slaughterhouses | 1,928,171.59 | 0.00 | 1,928,171.59 | <i>No RPCPPE</i> |
| Other Structures | 35,179,786.42 | 0.00 | 35,179,786.42 | <i>No RPCPPE</i> |
| Office Equipment | 5,435,808.91 | 2,395,847.07 | 3,039,961.84 | |
| Info. and Com. Technology Equipment | 13,844,474.73 | 8,633,721.72 | 5,210,753.01 | |
| Agricultural and Forestry Equipment | 1,129,788.50 | 45,980.00 | 1,083,808.50 | |
| Communication Equipment | 3,170,460.99 | 868,746.00 | 2,301,714.99 | |
| Construction and Heavy Equipment | 65,131,840.50 | 50,667,265.50 | 14,464,575.00 | |
| Disaster Response and Rescue Equipment | 3,785,680.00 | 0.00 | 3,785,680.00 | <i>No RPCPPE</i> |
| Military, Police and Security Equipment | 44,185.00 | 0.00 | 44,185.00 | <i>No RPCPPE</i> |
| Medical Equipment | 724,815.00 | 547,507.00 | 177,308.00 | |
| Sports Equipment | 105,495.00 | 26,000.00 | 79,495.00 | |
| Technical and Scientific Equipment | 4,014,468.01 | 0.00 | 4,014,468.01 | <i>No RPCPPE</i> |
| Other Machinery and Equipment | 4,165,696.52 | 2,314,451.25 | 1,851,245.27 | |
| Motor Vehicles | 15,884,004.58 | 2,368,547.22 | 13,515,457.36 | |
| Watercrafts | 2,499,676.57 | 89,800.00 | 2,409,876.57 | |
| Other Transportation Equipment | 7,400.00 | 7,400.00 | 0.00 | |
| Furniture and Fixtures | 11,355,310.37 | 3,232,548.35 | 8,122,762.02 | |
| Books | 21,394.00 | 11,435.00 | 9,959.00 | |
| Other PPE | 4,286,115.44 | 1,582,679.20 | 2,703,436.24 | |
| <i>Various unidentified items per RPCPPE</i> | | 6,422,563.88 | | |
| TOTAL | ₱309,532,306.23 | ₱81,871,206.25 | ₱234,083,663.86 | |

The Audit Team noted that the MGSO was able to identify the existence of properties totaling ₱79,214,492.19, inclusive of ₱6,422,563.88 worth of properties which is not reconciled with the accounting records. However, details of the report did not include the present condition of the properties counted, whether the properties are serviceable and functional or are unserviceable and for disposal. There was also no inventory conducted for real property accounts such as land and building, and other properties of the Municipality totaling ₱181,770,025.12, hence no RPCPPE was prepared as indicated in the Table in the

preceding page.

The MGSO commented that their inability to perform a complete inventory was due to insufficiency or unavailability of records on the whereabouts and conditions of the properties. He also mentioned that the records pertaining to land account currently reported at ₱9,704,565.46 are being kept by MAssO.

Report obtained from MAssO showed that a total of fifty (50) parcels of land were under the name of the Municipal Government of Naujan. The parcels of land aggregate to a land area of 559,074 sq. m. and assessed to value a sum of ₱20,696,770.00. Upon reconciliation with accounting records, only 6 parcels were determined at a recorded book value of ₱2,656,714.06.

Meanwhile, analysis of accounting records showed the recorded PPE amounting to ₱58,189,219.11. These were tagged as unreconciled beginning balances of various accounts, and remained unidentified as of year-end (*Annex E*) due to unavailability of documents relative to the accounts. The unidentified balances are from records before the implementation of the electronic National Government Accounting System (e-NGAS) and most of the accounts were dated 2007 and below.

Non-undertaking of a complete physical inventory of all existing Municipal properties hindered the preparation of an accurate inventory report for the proper reconciliation of Accounting and Property records. The same also cause the verification and confirmation of the actual existence, ownership and condition of the properties difficult. Moreover, the validity and accuracy of the balance of PPE account amounting to ₱309,532,306.23 which represents 64.75% of the total assets could not be ascertained.

We recommended and the Management agreed that the Municipal GSO prepare plan for the conduct of a complete physical inventory including the (a) time frame to complete the conduct of inventory count and (b) preparation of the report taking into consideration the present condition of the properties. Thereafter, the Municipal Accountant and GSO coordinate with each other and prepare supporting schedules to facilitate the proper reconciliation of the property accounts and establishment of actual existence, ownership and condition of the properties.

We also recommended that the Municipal Accountant exert efforts to identify details and verify the unreconciled beginning balances amounting to ₱58,189,219.11, effect proper adjustments in the books for items that necessitate corrections as identified in the verification and reconciliation process, create separate subsidiary ledgers for the unreconciled and not identified properties and observe proper disclosure of the same in the Notes to Financial Statements for fair presentation.

- **Non-provision of depreciation for properties totaling ₱41,693,072.01 due to difficulty in tracing information relative to the properties.**

Section 4 of the MNGAS for LGUs, Volume I states that “the straight-line method of

depreciation shall be used. A residual value equivalent to 10% of the cost shall be set-up and depreciation shall start on the second month after purchase/completion of the property, plant and equipment. Public infrastructures shall not be charged any depreciation.”

Analysis of the PPE account revealed that various PPE items totaling ₱41,693,072.01 were not being charged with depreciation. Verification of subsidiary ledgers (SL) further revealed that the amount was composed of:

- Acquisitions and constructions dated from 1986 to 2000;
- Various undated capitalizations of repairs and maintenance with zero (0) estimated useful lives;
- “Other SL” items dated 2007 with zero (0) estimated useful lives; and
- Unreconciled beginning balances from records before the implementation of the Electronic National Government Accounting System (e-NGAS)

Analysis of depreciation expense accounts further revealed that the carrying amount of the subjected properties were overstated by a sum of ₱37,520,631.81 (*Annex F*) due to non-provision of depreciation.

Difficulty in tracing information relative to the properties composing the above figures hindered the Municipal Accountant in the application of proper depreciation.

Non-provision of depreciation resulted to the overstatement of the PPE and Government Equity accounts.

We recommended and the Management agreed that the Municipal Accountant, upon reconciliation of records with the GSO and identification of details of the properties, prepare pertinent adjustments to record the fully depreciated properties at salvage value and provide for disclosure of the same in the Notes to Financial Statements.

- **Forty-six (46) parcels of land were not supported with actual possession of Transfer Certificate of Title (TCT) due to inability of the Municipality to secure necessary documents to effect transfer of legal ownership over the properties.**

Section 148 of COA Circular no. 92-386 states that the local chief executive shall be immediately responsible for the proper and effective use and management of real estate's owned or titled in the name of the local government unit. He shall ensure that all real estate under his responsibility are registered under the Torrens Title System and safeguarded from squatters, unlawful occupants or the like.

The best evidence of ownership over a parcel of land is the Transfer Certificate of Title issued by the Register of Deeds. Once a land is registerable, tax declaration even coupled by actual possession and existence of improvement does not substantiate claims for

ownership.

Verification of reports and records in the Offices of the Municipal Assessor and Treasurer relative to the parcels of land currently possessed by the Municipality and reported at ₱9,704,565.46 disclosed the following observations:

- The report furnished by the Municipal Assessor's Office unveiled that the fifty (50) parcels of land with an aggregate land area of 559,074 sq. m. were recognized as Municipal properties with an assessed value totaling ₱20,696,770.00 as shown in *Annex G*; of the total fifty (50) parcels of land, only eighteen (18) have Land Titles registered in the name of the Municipality; and of the eighteen (18) parcels of land claimed to be registered in the name of the Municipality, only four (4) of the land titles were found in custody of the Municipal Treasurer.

Hence, no evidence was held by the Municipality to support claim of ownership over the thirty two (32) parcels of land accounted to have no land titles and fourteen (14) parcels claimed to be supported with TCTs which upon inspection was not presented by the Municipal Treasurer.

- Inspection of Transfer Certificate of Titles in the custody of the Municipal Treasurer revealed that out of the sixteen (16) transfer certificates, only four (4) were included in the records of the Assessor's Office, details of which are presented in *Annex H*; and most of the noted lands remained unregistered in the name of the Municipality of Naujan due to the unavailability of documents necessary to support the titling.

Non-transfer of the Title over the parcels of land to the name of the Municipality exposes the properties to a risk of third party claims which could be detrimental to the government in terms of ligation cost and risk of loss of property due to recovery by the registered owners or their heirs.

We recommended that the:

- **The Municipal Assessor account for the additional twelve (12) land titles in custody of the Municipal Treasurer which were not included in the Municipal Assessor's Office's records;**
- **The Municipal Assessor, General Services Officer, and Treasurer coordinate and exert efforts in obtaining documents necessary for titling the parcels of land accounted in the name of the Municipality; and the**
- **Municipal Budget Officer annually appropriate funds on a per parcel basis to ensure that the Municipality's budget can accommodate the survey and titling of each land in the name of the Municipality to preserve legal rights over the real properties and to avoid exposure to third party claims.**

During the exit conference, the Municipal Assessor cited that they have already started taking appropriate actions relative to the observations noted by the Team. He added that most of the real properties declared are donated to different schools however, the transfer of ownership are still being worked out by DepEd officials. He assured the Audit Team that they will exert their best efforts to help account all the acquired properties of the Municipality.

- **Unserviceable motor vehicles and heavy equipments remained undisposed and exposed to further deterioration due to incomplete documentation of the disposable properties, non-preparation of the Inventory and Inspection Report of Unserviceable Property (IIRUP) and non-submission of the report to the Office of the Auditor.**

Section 79 of Presidential Decree (P.D.) No. 1445 provides that government property that has become unserviceable for any cause, or is no longer needed, shall, upon application of the officer accountable, shall be inspected by the head of the agency or his duly authorized representative in the presence of the auditor concerned, and, if found valueless or unserviceable, it may be destroyed in their presence. If found to be valuable, it may be sold at public auction to the highest bidder under the supervision of the proper committee on award or similar body in the presence of the auditor or duly authorized representative of the Commission on Audit.

Ocular inspection and verification of records revealed that the following motor vehicles and heavy equipment were considered unserviceable and beyond economic repair. Those unserviceable properties were found situated in the open space motor pool and exposed to further deterioration.

| ITEM NO. | DESCRIPTION | ACCOUNTING RECORDS | | |
|----------|---|--------------------|------------------|---------------------------|
| | | Year Acquired | Acquisition Cost | Book Value as of 12/31/15 |
| 1 | Mitsubishi Delica Van RAU 771 Green | 2004 | ₱250,000.00 | ₱42,243.42 |
| 2 | Mitsubishi Delica Van RAV 470 Green | 2004 | 343,800.00 | 118,958.42 |
| 3 | Kubota Farm Tractor Orange | 2004 | 136,000.00 | 30,217.25 |
| 4 | Komatsu Mini-Backhoe Green | 2009 | 497,000.00 | 57,155.00 |
| 5 | Kubota Mini-Backhoe Blue | No record | | |
| 6 | Dump Truck PTA 347 Green | No record | | |

| | | |
|---|---------------------|-----------|
| 7 | Dump Truck Green | No record |
| 8 | Dump Truck Green | No record |
| 9 | Dump Truck Blue | No record |

Non-maintenance of complete records and documentation by the Property and Accounting Offices contributed to the non-preparation of the prescribed IIRUP and consequently the disposal of the unserviceable properties.

We recommended that the:

- **Municipal GSO inspect and account the unserviceable motor vehicles and heavy equipment located in the open space motor pool to facilitate preparation of Inventory and Inspection Report of Unserviceable Property;**
- **Municipal Accountant determine the book/salvage value of the properties to be included in the request for disposal of the unserviceable properties; and the**
- **Municipal Mayor create a Committee on Appraisal to appraise the unserviceable properties and request the disposal of the same pursuant to COA rules and regulations to prevent further deterioration and to realize income from the sale thereof.**

During the exit conference, the GSO mentioned that they had already inspected and started to account for all the unserviceable motor vehicles and heavy equipments. He also added that they are planning to dispose them through auction sale, and that the Municipality will create an Appraisal Committee for the purpose.

Cash Advances

- **The delayed submission of documents by the concerned officials/employees and implementing offices resulted in the liquidation of cash advances totaling ₱1,460,651.00 for travelling expenses and special purpose beyond prescribed period.**

Section 1 of COA Circular No. 2012-004 dated November 28, 2012 stipulates that cash advances as a rule, must be liquidated within the prescribed periods depending upon the nature and purpose of the cash advance and among those are cash advances for operating expenses such as special purpose and time bound activities which should be liquidated within twenty (20) days from accomplishment of the purpose.

Section 5.1.3 of COA Circular No. 97-002 dated February 10, 1997 prescribes that cash advance for travel shall be liquidated by the official or employee concerned strictly

within thirty (30) days after his return to his official station as provided for in Executive Order No. 248 and COA Circular No. 96-004.

Section 8 of the same COA Circular provides for the responsibility of the Head of the Agency to ensure proper granting and utilization of all cash advances in accordance with these rules and regulations.

Moreover, Section 8 of CSC Resolution No. 04-0676 dated June 17, 2004 states that:

“Failure of the Accountable Officer to render an account in full within the periods prescribed and after formal demand shall constitute the administrative offense of Gross Neglect of Duty punishable by dismissal from service for the first offense. Full liquidation/settlement/payment of the subject cash advance outside the given periods shall constitute the offense of Simple Neglect of Duty punishable by suspension from the service for one (1) month and one (1) day to six (6) months for the first offense, and dismissal from service for the second offense.”

Verification of Liquidation Reports for CY 2015 revealed that cash advance/s granted to:

Cash Advances for Local Travels

- The cash advances of Officials and employees for various official travels totaling ₱379,773.00 were liquidated beyond the thirty (30) days prescribed period as shown in *Annex I* and summarized below.

| Office | Amount |
|----------------|---------------------|
| VM & SB Office | ₱ 212,354.00 |
| MEO | 45,054.00 |
| MAgO | 25,428.00 |
| MTO | 21,984.00 |
| HRMO | 19,800.00 |
| MSWDO | 18,028.00 |
| MCR | 14,740.00 |
| MAssO | 14,275.00 |
| PESO | 8,110.00 |
| Total | ₱ 379,773.00 |

It was also observed that partial liquidation of cash advances was practiced by some of officials and employees.

Special Purpose Cash Advances

- The cash advance of Ms. Arleen B. Gutierrez, Municipal Treasurer, amounting to ₱665,000.00 under check no. 47196449 dated June 15, 2015 to defray expenses for the 3rd Municipal Development Full Council Meeting at Batis Aramin Resort and Hotel, Brgy. Malupak, Lucban, Quezon on June 17 to 19, 2015 was liquidated on August 13, 2015. Details of the liquidation are as follows:

| | |
|-------------------------|-------------------|
| Rental of PUVs | ₱ |
| | 172,002.25 |
| Accommodation & lodging | 441,796.87 |
| Refund of excess | 51,200.88 |
| Total | ₱ |
| | 665,000.00 |

- Ms. Emilie C. Masuba, Disbursing Officer, with the cash advances of ₱106,420.00 under check no. 47196304 dated May 05, 2015 to cover expenses for the LLEDAC held at Royal Splash Beach Resort, San Antonio, Gloria, Oriental Mindoro, was liquidated on July 27, 2015. Details of the expenses are as follows.

| | | |
|-------------------------|----------|-------------------|
| Rental of PUVs | ₱ | 8,003.75 |
| Accommodation & lodging | | 91,215.00 |
| Refund of excess | | 7,201.25 |
| Total | ₱ | 106,420.00 |

- Liquidation of the Cash advance of the Disbursing Officer of ₱309,458.00 (*Annex J*) for each of the promotional activities of the Municipal Tourism took place for more than twenty (20) days after the completion of each activity.

In an interview, the Treasurer and the Disbursing Officer cited that their inability to liquidate the above mentioned special cash advances within the twenty (20) days prescribed period was due to the delayed processing of the documents from the offices implementing the projects/activities for which the cash advances were used.

Failure of the accountable officers, together with the offices concerned, to liquidate their cash advances on time or as soon as the purpose had been served and completed resulted in the material balances of cash advances which in effect overstated the Due from Officers and Employees account and understated the related expense accounts for a given period.

We recommended and the Management agreed that the:

- **individual Accountable Officers granted with cash advances strictly observe diligence in the liquidation of their respective cash advances (a) within the prescribed period and (b) return the excess cash advances simultaneously with the liquidation report, if any;**

- **Accountable Officers with cash advances ensure that the required supporting documents for the project/activity of different offices are immediately submitted to the Accountant;**
 - **Municipal Accountant and Treasurer closely monitor the liquidation of cash advances and issue demand letter to concerned officials and employees with cash advances that remained unsettled for more than 30 days; and the**
 - **Municipal Mayor, Accountant and Treasurer enforce immediate and full liquidation/refund of overdue unliquidated cash advances with previously issued demand letter to prevent misappropriation of public funds, overstatement of Due from Officers and Employees account and understatement of affected expense accounts for a given period.**
- **Payment totaling ₱1,834,300.00 for mobile subscriptions, internet subscriptions and various reimbursements for travelling expenses were made out of cash advances for Petty Operating Expenses.**

Section 4.3 of COA Circular No. 97-002 dated February 10, 1997 prescribes that cash advance for petty operating expenses (1) shall be sufficient for the recurring expenses of the agency for one month and (2) shall not be used for payment or regular expenses, such as rentals, subscriptions, light and water and the like.

Verification of Reports of Cash Disbursements for CY 2015 revealed that payments for monthly mobile and internet subscriptions amounting to ₱651,324.87 and ₱1,182,975.13, respectively, were from the cash advance for petty operating expenses of ₱150,000.00 made by the Cash Disbursing Officer every 15th and 30th of each month. Moreover, reimbursements for various travelling expenses of officials and employees were also made from the same cash advance.

Payment of regular expenses such as subscriptions out of cash advances for petty operating expenses is prohibited per COA Circular No. 97-002. Likewise, reimbursement of travelling expenses of officials and employees should not be made as part of the cash advance for petty operating expenses but instead be individually paid by check.

We recommended that the Disbursing Officer refrain from allowing the cash advance for petty operating expenses be used for payment of regular expenses and reimbursement of travelling expenses.

During the exit conference, the Municipal Treasurer promised to limit the charging of expenses to the Petty Cash Fund especially in reimbursing travelling expenses of officials

and employees.

Revenue

- **Continuous incurrence of losses in the operation of Municipal Public Market due to laxity in its administration.**

Section 18 of RA No. 7160 provides, “Local government units shall have the power and authority to establish an organization that shall be responsible for the efficient and effective implementation of their development program objectives and priorities; to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them; xxx”.

Likewise, Section 6A of the Municipal Ordinance No. 36 series of 2004 also known as the Municipal Revenue Code of the Municipality of Naujan provides the rules and regulations regarding the imposition of fees, time and manner of payment including the surcharge for late or non-payment of fees, adjudication of stalls, administrative provisions and penalty. Some of the provisions are also stipulated in the Contract of Lease of stall entered into by the lessee/stallholder and by the lessor, the Municipality.

Review of the market operations of Naujan Municipal Public Market and ocular inspection of the site revealed the following:

- The market sections are not clearly identified and the stalls are not properly numbered. There are also some instances of misclassification in the market sections wherein pharmacy and cellphone accessories store are occupying the grains section. It was also observed that those occupying the fruits and vegetable sections are consuming beyond the leased space for displaying their products which are mostly grocery items.
- The areas to be occupied by the lessees of the stalls are not properly designated. Most of them are occupying space more than what is duly leased, but are not billed for the required rate for such extra space.
- There are lessees of the stalls who failed to pay for three consecutive months and other delinquent lessees, however, the contract of lease for the stall is not being cancelled because the former have verbal agreements with the Market Administrator.
- Some of the stalls were found to be sub-leased to other parties which should have lead to forfeiture of the rights over the sub-leased stalls, however, no action was taken yet by the Management.

Audit of the existing market records showed that as of December 31, 2015, 14 out of 145 stallholders were delinquent in the payment of market stall rental fees. However, accumulated uncollected market stall rental fees for the current and previous years were not taken up in the books of accounts of the Municipality due to the failure of the Market

Administrator and the Treasury Department to report to the Accounting Department the amount deemed realizable in CY 2015.

Validation also disclosed that the records maintained by the Office of the Market Administrator for the accounts of individual stallholders did not provide data necessary for the monitoring and collection purposes such as the amount billed or to be collected and the outstanding balances for the period, thus the amount due cannot be easily established.

Moreover, the Statements of Financial Performance revealed that the Municipal Public Market incurred losses for the past five years, as follows:

| <u>Calendar Year</u> | <u>Amount</u> |
|----------------------|---------------|
| 2015 | ₱180,736.40 |
| 2014 | 712,292.22 |
| 2013 | 136,003.75 |
| 2012 | 110,096.70 |
| 2011 | 394,035.32 |

The continuous failure of the Management to strictly enforce the pertinent market rules and regulations hinders the attainment of the objectives of the creation of public market which is to raise revenue of the LGU through delivery of quality goods and services to the general public and to finance the cost of improvement and other expenses related to market operations.

We recommended that the Market Administrator and other officials and employees concerned devise a system or strategy for the effective management of market operations particularly in encouraging the lessees/stallholders to occupy only their leased spaces, display products according to the section where their leased stalls belong, and pay their rental fees in a timely manner as required by the regulations and agreed in the perfected Contract of Lease.

We also recommended that the Market Administrator and Municipal Treasurer coordinate with each other and enforce the collection of fees and corresponding surcharges from the delinquent stallholders.

Likewise, the Market Administrator through the help of the Municipal Treasurer update the records of the payments by individual stallholders to determine their outstanding balances for monitoring and collection purposes and afterwards, report to the Municipal Accountant the accumulated uncollected amounts for the proper taking up of the uncollected market stall fees that are deemed realizable to reflect the accurate amount of receivable in the financial statements.

During the exit conference, the Market Supervisor commented that they agreed to the noted observations and already started taking appropriate actions relative to the different issues which include planning to set a joint meeting with Naujan Vendors Association,

regulating and informing other stalls occupying extended space for an additional payment, issued final letters for cancellation of lease and closure of stalls to delinquent taxpayers and fixing issues of sub-leased arrangements. He also mentioned that the Management of Naujan Public Market is now in the process of updating records of the stall rentals in the index cards and computerization of data for easy access and verification.

Fund Transfers from National Government Agencies (NGAs) to LGUs

- **Unutilized balances of fund transfers under the Due to Other NGAs account in the Trust Fund for more than two years totaling ₱567,194.44 remained unremitted to the Bureau of Treasury.**

Under G.R. Nos. 208566, 208493 and 209251, which pertain to the consolidated cases of *Belgica, et al., vs. Ochoa, Jr., et al.*, promulgated on November 19, 2013, the Supreme Court declared the Priority Development Assistance Fund (PDAF) or “pork barrel” unconstitutional and also enjoined the disbursement/release of the remaining PDAF allocated for the year 2013, as well as for all the previous years, which are, at the time the Decision was promulgated, not covered by Notice of Cash Allocations (NCAs) but only by Special Allotment Release Orders (SAROs), whether obligated or not.

Likewise, Items 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994, which provides the rules and regulation in the grant, utilization and liquidation of funds transferred to implementing agencies, prescribe that the Implementing Agency (IA) shall return to the Source Agency (SA) any unused balance of the fund transferred upon completion of the project.

Due to Other NGAs account balance in the Trust Fund as of December 31, 2015 amounted to ₱31,017,770.60. Records show that during the year the Municipal Treasurer remitted to the Bureau of Treasury the unspent PDAF covered by three SAROs totaling ₱5,650,000.00 under DBP Check No. 44447032 dated April 21, 2015 in compliance with the Audit Team’s recommendation under AOM No. Naujan-2015-001-400(14) March 23, 2015 to remit the unutilized PDAF to the Bureau of Treasury. However, the amount of ₱203,393.50 which came into the possession of the Municipality thru SARO-BMB-G-11-T000004511 dated February 21, 2012, and the remaining balance of SARO No. G-11-01989 amounting to ₱3,445.40 that are both PDAF funds were not remitted.

Further analysis of the account unveiled that balances aggregating to ₱567,194.44, which includes the total unremitted PDAF of ₱206,838.90, have been in the books for more than two years now as shown in *Annex K* and summarized in the next page :

| <u>Age</u> | <u>Amount</u> |
|-------------------------|----------------------------|
| 2 but less than 3 years | ₱ 180,317.40 |
| 3 but less than 4 years | 203,393.50 |
| 4 but less than 5 years | 3,705.47 |
| 5 years and more | <u>179,778.07</u> |
| Total | <u>₱ 567,194.44</u> |

The Municipal Accountant cited that the above balances particularly those aged five years and more remained in the books and were not remitted to the National Government due to absence of records and documents that could be used as bases to which agency should the balances be remitted.

Since PDAF has been declared by the Supreme Court as unconstitutional in *Belgica, et al., vs. Ochoa, Jr., et al.*, and the balances above have been not moving for more than two years now, the same should be returned to the National Treasury.

We recommend that the Municipal Accountant prepare the disbursement voucher for the return of the unutilized balances of fund transfers under the Due to Other NGAs account amounting to ₱567,194.44 and the Municipal Treasurer remit the fund to the Bureau of Treasury.

During the exit conference, the Municipal Treasurer promised to return the unutilized balance to the Bureau of Treasury.

Local Disaster Risk Reduction and Management

- **The relief goods procured out of the Local Disaster Risk Reduction and Management Fund (LDRRMF) for stockpiling and for relief and recovery operations amounting to ₱2,679,512.00 was taken up in the books as Welfare Goods Expenses, Other Supplies and Materials Expense and Other MOE instead of Welfare Goods for Distribution, thus resulting in the overstatement of expense and understatement of inventory accounts by an amount equivalent to the inventory still on hand at year end.**

COA Circular No. 2014-002 dated April 15, 2014 provides the accounting and reporting guidelines on the receipt and utilization of NDRRMF, cash and in-kind aids/donations from local and foreign sources, and funds allocated from the agency regular budget for DRRM program to wit:

- Supplies, materials, equipment and relief goods procured out of the fund shall be taken up in the books under the appropriate Inventory and/or Property, Plant and Equipment (PPE) account. Except for PPE, issuances for distribution to end-users/beneficiaries shall be supported with Requisition Issue Slip (RIS) and taken up under the appropriate expense account.
- The Accounting Unit shall prepare and maintain PPE Ledger Cards and Supplies Ledger Cards for all PPE and relief goods, respectively, procured out of appropriations. For check and balance, the Property and Supply Unit shall maintain Property Cards and Stock Cards. The formats prescribed in Appendices 8, 9, 38 and 39, Volume II, MNGAS shall be used.
- The monthly Report of Supplies and Materials Issued (RSMI) shall be prepared by the Property and Supply Unit based on the RIS, using the formats in Appendices 59

and 50, respectively, Volume II, MNGAS. The Report shall be submitted to the Accounting Unit for recording in the books of accounts.

- The Property Officer shall prepare and maintain an inventory list of all procured and donated items based on the updated Stock Cards and Property Cards prescribed under Sections 41 and 42, Volume II of MNGAS. Periodic reconciliation of accounting and property records shall be made and discrepancy(ies), if any, shall be immediately verified and adjusted.

Likewise, COA Circular No. 2015-009 dated December 1, 2015, which prescribes the Revised Chart of Accounts for Local Government Units (LGUs), defines Welfare Goods for Distribution (1-04-02-020) as the account to be used to record the cost of goods for distribution to people affected by calamities/disasters/ground conflicts such as canned goods, blankets, mats, kitchen utensils, flashlights and other similar items. It also states that the account is to be credited for issuance to end-users, transfers or write-down.

Audit of the CY 2015 accounts and transactions revealed that the Municipality procured 1,100 cavans of rice amounting to ₱1,430,000.00 from the National Food Authority (NFA) and various relief goods such as noodles and sardines amounting to ₱1,249,512.00 intended for stockpiling and for the relief and recovery operations for the victims of Typhoon Nona. However, the said purchases was taken up as debit to expense accounts instead of Welfare Goods for Distribution, as follows:

| Expense Account | Amount |
|--|----------------------|
| | ₱ |
| Welfare Goods Expenses | 54,750.00 |
| Other Supplies and Materials Expenses | 1,968,792.00 |
| Other Maintenance and Operating Expenses | 655,970.00 |
| Total | ₱2,679,512.00 |

Inspection in the MDRRM Operations Center and interview with the Designated MDRRMO disclosed that as of December 31, 2015 there are relief goods that remained on hand. However, no reports such as Report on the Physical Count of Inventories as of December 31, 2015, Supplies Ledger Cards (SLC) for the relief goods, RIS and RSMI was prepared by the GSO through the initiative of the Designated MDRRMO due to non-awareness in the preparation of such reports. Also, no report was maintained for the receipt of donated relief goods and issuance of the same.

Verification of the disbursement vouchers also showed that almost all the procurements of rice from NFA were supported only with Acknowledgement Receipts. The payments of the claims were not supported with pictures showing the actual release and distribution of relief goods, the declaration of the state of calamity and the list of the recipients does not bear the information as to the quantity of the relief goods given to each victim/individual. Moreover, stockpiling was the purpose indicated in the purchase requests

for procurements of the cavans of rice and relief goods but actually, procurements on December 17, 2015 and beyond were intended for the relief and recovery operations.

The recording of the procurement of relief goods to expense accounts instead of Welfare Goods for Distribution resulted in the overstatement of the expense and understatement of inventory accounts by the amount corresponding to the inventory of relief goods still on hand as of year end. Moreover, incomplete documentations casted doubt on the reliability of the relief operations, and due to the failure to prepare SLC, inventory and other reports of the items being procured, the value of the items that remained on hand could not be ascertained.

We recommended and the Municipal Accountant agreed to comply with the accounting and reporting guidelines on the receipt and utilization of LDRRMF to present fairly the expense and inventory accounts in the Financial Statements. Moreover, the designated MDRRMO ensure that issuances of relief goods and other relief operations are properly documented, and the GSO through the help of the designated MDRRMO conduct the required inventory of items and prepare corresponding reports to ascertain the balances of the relief goods that remained on hand as of year-end to reflect the correct amount of inventory.

We also recommended that the officials and employees concerned in the Accounting and Treasury department scrutinize the claims and see to it that the required supporting documents were attached before payments are made.

- **The eight proposed LDRRM projects totaling ₱4,233,957.45 funded out of the 70% Mitigation Fund-Capital Outlay remained unimplemented due to non-prioritization of projects by the Municipal Disaster Risk Reduction Management Council (MDRRMC) and non-inclusion of priority projects in the Municipality's Investment Plan for Disaster.**

Republic Act No. 10121 is the act for strengthening the Philippine Disaster Risk Reduction and Management providing the National DRRM framework and institutionalizing the NDRRM Plan, appropriating funds therefore and other purposes. This Act provides for the development of policies and plans and the implementation of actions and measures pertaining to all aspects of disaster risk reduction and management, including good governance, risk assessment and early warning, knowledge building and awareness raising, reducing underlying risk factors and preparedness for effective response and early recovery. Its rationale is to give the LGU greater flexibility towards disaster mitigation, preparation, response, rehabilitation and recovery.

Section 5 of the COA Circular No. 2012-002 dated September 12, 2012 that the unutilized balance of the LDRRMF shall be available for use in the disaster risk reduction and management activities as provided in the Local Disaster Risk Reduction Management Fund Investment Plan (LDRRMFIP) within the next five years and the LDRRMFIP shall be reviewed and updated annually to include the activities to be funded from the unexpended

QRF and DRRMF-MOOE of the previous years' which were transferred to the Special Trust Fund.

Verification of the CY 2015 Report of Utilization of DRRM Fund and Disclosure in the Notes to Financial Statements revealed that out of the Continuing Appropriation of ₱5,615,961.45, only ₱1,382,000.00 was utilized thereby leaving a balance of ₱4,233,961.45 or 75.38% of the appropriation remained unimplemented. These balance comprised of the program, projects and activities that were not undertaken during the year as shown below:

| Program/Project//Activity | Funding Source | Amount |
|--|----------------------|----------------|
| Procurement of IT equipment and software | CY 2011-70% DRRMF-CO | ₱ 38,150.00 |
| Rehabilitation of accident-prone building & infra. projects | CY 2012-70% DRRMF-CO | 1,513,570.25 |
| Procurement of motor vehicle | CY 2011-70% DRRMF-CO | 10,000.00 |
| Installation of 5 units Early Warning System (EWS) | CY 2014-70% DRRMF-CO | 100,000.00 |
| Procurement of handheld radios | CY 2014-70% DRRMF-CO | 8,800.00 |
| Procurement of various DRRM eqp't. (trailer, fabricated tents) | CY 2013-70% DRRMF-CO | 1,035,000.00 |
| | CY 2014-70% DRRMF-CO | 1,168,437.20 |
| Procurement of water crafts (6 units of banca with and without engine) | CY 2014-70% DRRMF-CO | 360,000.00 |
| Total | | ₱4,233,957.45 |

Moreover, during the year, only ₱298,529.00 worth of PPAs or only 6.8% were implemented out of ₱4,359,020.70 total Mitigation Fund-Capital Outlay. This amount refers to the installation of RCPC in Barangay Estrella funded out of Supplemental Budget No.1.

It was also noted that the LDRRMFIP was supported with investment plans for the proposed projects/programs for the current year appropriation but they fail to consider the proposed PPAs to be funded out of the unexpended balance of the LDRRMF of the previous years, those that are continuing and transferred to Trust Liability-DRRM.

Audit of the disbursement vouchers also revealed that the expenses incurred by the MDRRMO and other staff during the training of Community Based Monitoring System amounting to ₱37,590.00 was charged to Trust Liability-DRRM, however the same was not included in the CY 2015 LDRRMFIP.

Interview with the Designated MDRRMO disclosed that the non-utilization of the LDRRMF may be attributed to the deficiencies in the preparation of the LDRRMFIP and the unavailability of PPMP. He also added that they only assumed office in March 2015 and that some of the PPAs were not the priority projects of the MDRRM Council.

The non-implementation of the PPAs for disaster preparedness, mitigation and prevention defeats the purpose of LDRRMF which is to lessen the adverse impacts of

hazards and the possibility of disaster.

We recommended that the MDRRM Council with the assistance of the Designated MDRRMO prioritize the projects to be funded out of the Fund and ensure their inclusion in the LDRRMFIP in compliance to the provisions of COA Circular No. 2012-002.

We also recommended that the MDRRM Council closely monitor the undertaking of the proposed programs, projects and activities funded out of the LDRRMF to achieve the purpose of RA No. 10121 which is to institutionalize measures for reducing disaster risks including the projected climate risk and enhancing disaster preparedness and response capabilities at all levels.

During the exit conference, the MDRRMO cited that some of the projects and items which remained unutilized as of December 31, 2015 were already implemented and procured in the first quarter of CY 2016.

Environmental Compliance

- **The Municipal's ten-year Solid Waste Management (SWM) Plan was still conditionally approved by the National Solid Waste Management Commission due to incomplete documentary and other requirements prescribed by Section 17 of Republic Act (RA) No. 9003.**

Republic Act (RA) No. 9003 dated January 26, 2001 or the Ecological Solid Waste Management Act of 2000 provides for an ecological solid waste management program, creating the necessary institutional mechanisms and incentives declaring certain acts prohibited and providing penalties, appropriating funds therefore and other purposes.

Section 16 of the said Act requires that the province, city or municipality, through its local solid waste management boards, shall prepare its respective 10-year solid waste management plans consistent with the national solid waste management framework.

Likewise, Section 17 of RA No. 9003 enumerates the components of the Local Government Solid Waste Management Plan which shall include, but not limited to the components stated below:

- | | |
|---------------------------|--|
| • Background Information | 8. Solid Waste Facility and Disposal |
| • Waste characterization | 9. Education and public information |
| • Collection and Transfer | 10. Special Wastes |
| • Processing | 11. Resource requirement and funding |
| • Source reduction | 12. Privatization of solid waste management projects |
| • Recycling | |
| • Composting | 13. Incentive Programs |

Review of the Municipal's SWM Plan for Calendar Year 2010-2020 revealed that the

Municipal's SWM Board failed to include in their plan some of the components pertaining to aspects of city or municipal profile, collection and transfer, source reduction, recycling, composting, resource requirement and funding and privatization of solid waste management projects which are integral parts of an SWM Plan as required in Section 17 of RA No. 9003. The Checklist of Requirements for SWM Plan not complied is shown in *Annex L*.

Moreover, the National Solid Waste Management Commission (NSWMC) OIC-Executive Director certified that the Municipal's SWM Plan was conditionally approved by the NSWMC. It was concurred by the Designated Municipal's Environment and Natural Resources Officer (MENRO), which is also the concurrent SWM Coordinator of the Municipal's SWM Board that the SWM Plan was not yet approved for failure to comply with the requirement of the NSWMC. The training relative to the proper formulation of the SWM Plan with the assistance of representative from Environmental Management Board was conducted on March 21-23, 2015 and on July 1, 2015, the Designated MENRO resubmitted the plan to EMB and subsequently endorsed to NSWMC for review and evaluation.

It was also noted that the Municipal's SWM Board convene only on April 20, May 28 and June 29, 2015. These meetings tackled about the current situation of the SWM implementation in the Municipality and the discussion about the audit findings and recommendations embodied in the CY 2014 Annual Audit Report. Failure of the Municipal's SWM Board to convene regular meetings hindered the effective planning and coordination of the implementation of the SWM Plan.

Consequently, the non-preparation of documentary requirements for the approval of SWM Plan and the absence of proper monitoring not only violated the provision of RA No. 9003 but may result in an inefficient solid waste management.

We recommend that the Municipal's SWM Board revisit the SWM Plan and revise it by incorporating all the requirements prescribed in Section 17 of RA No. 9003 and also consider the other requirements of the NSWMC, and submit the same to the NSWMC for final approval.

We also recommend that the Municipal's SWM Board convene regularly to monitor and review the targets and strategies to ensure efficient management of the Municipality's SWM program.

During the exit conference, the designated MENRO cited that the SWM plan was returned by the EMB together with a checklist of requirements that needs to be complied for the approval of the plan.

- **Non-conduct of training on the collection, handling and transportation of wastes by the Municipal Health Officer to the Solid Waste Management staff and inadequate observance to the minimum requirement for the collection, transportation and handling of solid wastes due to insufficiency of funds.**

Section 1 of Rule X of Implementing Rules and Regulations (IRR) of RA No. 9003

adopted by the Department of Environment and Natural Resources through the provisions of Section 59 of RA No. 9003 and by virtue of Executive Order No. 192, series of 1987 sets down the minimum standards and requirements for the collection, transport and handling of solid wastes. Included in such provisions are the conduct of training, usage and maintenance of equipment used in collecting and transporting of waste and proper scheduling in the collection of wastes. Furthermore, the training is necessary to enable the SWM staff particularly the garbage collectors to collect the solid wastes in a manner that prevents damage to the container and spillage or scattering of it within the collection vicinity; and the seminar on how to protect themselves in various hazardous elements of wastes that may affect their health must also be conducted.

Evaluation of the implementation of the SWM Program in the Municipality revealed that despite the previous year's recommendation, no training yet was given by the Municipal Health Officer (MHO) to the SWM staff to ensure that solid wastes are handled properly in accordance with the guidelines set by the NSWMC through the National Ecology Center in coordination with the DOH due to lack of available time because of her busy schedule performing her major functions as MHO.

For CY 2015, the Municipality utilized the services of one permanent employee under the Office of the Municipal Engineer who is in charge of the operation of backhoe and of seven job order (JO) employees, of which four are garbage collectors, two are drivers and the other one is bunkhouse in-charge. The JO employees were utilized for the implementation of SWM Program due to the insufficiency of funds allotted for the SWM.

Actual inspection revealed that most of the garbage collectors and other SWM staff directly dealing with the collection of solid wastes are not always equipped with personal protective equipment and paraphernalia which is a clear violation of the IRR and exposes them to health hazard despite that they were issued long sleeves, raincoats, rubber boots and hand gloves during the year. Interview with the SWM staff revealed that wearing personal protective equipment sometimes makes them feel uneasy and uncomfortable in carrying out their tasks.

It was also noted that there are no separate collection schedules and/or separate trucks for the specific types of wastes because there is only one dump truck for SWM due to insufficiency of funds. Hence, collections of solid wastes are made in bulk. Likewise, the truck, which is an open one and partially damaged by rust, does not have the appropriate compartments to facilitate efficient storing of sorted wastes while in transit.

We recommended that the Municipal's SWM Board in coordination with the Municipal Health Officer and other agencies concerned make a schedule for the necessary training for the SWM staff to ensure that the solid wastes are handled properly to minimize the risk of hazards to the SWM personnel and the public as well.

We also recommended that the Municipal's SWM Board seek for additional fund which will be used in the implementation of the proper collection, transportation and handling of solid wastes required by the provisions of the IRR of RA No. 9003.

During the exit conference, the designated MENRO mentioned that the training for the SWM staff relative to the proper handling and disposal of solid and hazardous wastes was already conducted on March 31, 2016.

- **Non-compliance with the basic requirements of RA No. 9003 in the operation of Municipal's Sanitary Landfill Category I in Barangay Buhangin due to insufficient funds to finance the activities of SWM.**

Section 42 of RA No. 9003 and Section 1 of Rule XIV of the IRR of the Act illustrates the minimum considerations for operating sanitary landfills.

Review of the operations of the Sanitary Landfill Category I in Barangay Buhangin and ocular inspection of the site revealed that despite the previous year's recommendation the following deficiencies were still observed:

- There are still no disposal site records for weights and volume of solid wastes accepted, personnel training and excavations. Also, there has been no daily logbook or file of the calamities, injury and property damage, accidents, explosions, receipt or rejection of non-permitted wastes, flooding and other unusual occurrences.
Although, in the latter part of CY 2015, a logbook which bears only the record of how many times the truck disposes garbage daily in the landfill was prepared, it was unfortunately destroyed by Typhoon Nona.
- There are still no signs indicating the facility name in each point of access from public road and even in the primary entrance of the site, no schedule of charges and the general types of materials which will be accepted and those which are not, and additional signs and/or measures relative to the personnel and public health and safety.
- The site is no longer surrounded with perimeter fences which permit the unauthorized access by the public or the constituents within the vicinity.
- There is a jetmatic pump installed which provides water for hand washing and for watering of plants, however, the toilet is still not operational.
- There is still no safe and adequate drinking water supply available. The assigned personnel in duty were responsible for bringing their own supply of drinking water.
- The site operator assigned is using his personal cellular phone as communication facility.
- There is no available lighting for the whole site. The light post is for repair/rehabilitation because the flood eroded the soil where it was constructed. The normal duty of the assigned staff in the site is until 5:00pm only and extension was made when there is a backhoe operation in the site.
- The assigned staff in the dumping site most often is not wearing and/or using safety personal protective equipment.
- The compacted wastes were not covered with soil of at least 6 inches in thickness that should be applied at the end of each work day. The soil covering depends on

the backhoe operation. For CY 2015, no spraying of insecticide was done on the wastes in the site.

- The Administration Building which is also the bunkhouse of the assigned staff in the site has been repaired in CY 2015 but partially damaged by Typhoon Nona. It was surrounded with different plants and trees wherein some are insect-repellant.

Further verification showed that the Municipality appropriated ₱5,100,000.00 in addition to the continuing appropriation of ₱1,500,000.00, and both were used for the procurement of backhoe with dozer blade. However, only ₱900,000.00 was appropriated for the operation and implementation of the SWM Program. Audit of the transactions for January 1-December 31, 2015 revealed that the actual expenses incurred for the implementation of SWM Program totalled ₱728,640.36 broken down as follows:

| <u>Expense Accounts</u> | <u>Amount</u> |
|--|--------------------|
| Travelling Expense | ₱ 8,385.00 |
| Office Supplies Expense | 2,988.10 |
| Gasoline, Oil and Lubricants Expense | 113,874.01 |
| Other Supplies Expense | 34,907.00 |
| Telephone Expenses-Mobile | 6,199.00 |
| Environment/Sanitary Services | 459,580.00 |
| Repairs and Maintenance-various accounts | 83,578.00 |
| Insurance Expense | 1,519.25 |
| Other MOOE | <u>17,610.00</u> |
| Total | <u>₱728,640.36</u> |

For CY 2015, the Municipality generated income for garbage fee collection amounting to ₱263,985.00 with a significant increase of 111.22% as against CY 2014 collection of ₱124,980.00. Collection of garbage fee was in compliance with Article E of the Municipal Ordinance (MO) No. 36 series of 2004 also known as the Municipal Revenue Code of the Municipality of Naujan which was amended by MO No. 75 series of 2014 dated November 7, 2014. Section 7 of the MO No. 75 disclosed the imposition of fees and the regulatory provisions for the collection of Service Charge for Environmental Development (Garbage Fee).

Although the amount of garbage fee collected was not sufficient to defray for all the expenses, it is a clear indication that the Municipality is finding its best way possible to produce funds for the implementation of the SWM program.

We reiterated our recommendation that the Municipal's SWM Board monitor and evaluate the implementation of the SWM program and see to it that the requirements for the operations of the sanitary landfill was observed to ensure its continuous operation.

During the exit conference, the Municipal Mayor commented that there is already an appropriation of ₱2,000,000.00 on the CY 2016 budget for the procurement of lot for the

construction of new sanitary land fill that will comply with all the requirements of the Act. He also assured the Team that they will exert their efforts to manage the present disposal facility to the best it could be.

20% Development Fund

- **The 19 projects under the 20% Development Fund totaling ₱20,623,292.43 remained unimplemented at the end of the year due to unfeasible project proposal, unavailability of lot and insufficient fund allocation.**

Section 287 of the Republic Act (RA) No. 7160 requires each local government unit to appropriate in its annual budget no less than twenty percent (20%) of its annual internal revenue allotment for development projects. Moreover, Section 476(4) of the Republic Act (RA) No. 7160 obliges the Municipal Planning and Development Coordinator to monitor and evaluate the implementation of the different development programs, projects, and activities in the local government unit concerned in accordance with the approved development plan.

In addition, DILG and DBM Joint Memorandum Circular (JMC) No. 2011-1 dated April 13, 2011 sets the guidelines on the appropriation and utilization of the 20 percent (20%) of the Annual Internal Revenue Allotment (IRA) for development projects. Item 5 of the said JMC provides that it is the responsibility of the Municipal Mayor to ensure that the 20% of the IRA is optimally utilized to help achieve desirable socio-economic development and environmental outcomes.

In CY 2015, the Municipal Government appropriated the amount of ₱33,578,682.00 for 20% Development Fund in compliance with the guidelines cited above. Records showed that ₱17,444,232.70 was spent out of the CY 2015 appropriation leaving a balance of ₱16,134,449.30, or 48% of the appropriation unutilized. For the continuing appropriations from CYs 2012 to 2014 totaling ₱39,488,537.34, only ₱15,049,014.09 was spent, hence, the balance of ₱24,439,523.25 or 62% of the appropriations remained unused.

Review of the Status of Appropriation, Allotment, Obligations and Balances (SAAOB) disclosed that out of the unutilized balance of CY 2015 appropriation, no obligations were recorded for the eight (8) projects with appropriations totaling ₱9,323,182.00, the same with the 11 projects with total allotments of ₱11,300,110.43 programmed way back in CY 2012 (see *Annex M*) for the list of unimplemented projects). Inquiry and scrutiny of documents revealed that no procurement activity was undertaken for those 19 projects in CY 2015.

The municipal officials concerned submitted the accomplishments reports on completed projects during the year but the unavailability of lot, unfeasible project proposal and insufficiency of funds allocated were still the main reasons for the non-implementation of the cited projects.

Although we noted that majority of the programmed projects in CY 2015 were completed, the 20% development fund was still not optimally utilized in the period intended

contrary to DILG and DBM JMC No. 2011-1 dated April 13, 2011, thus, depriving the intended beneficiaries of the immediate use of facilities and benefits that could be derived from the projects.

We recommended that the Municipal Development Council with the assistance of the OIC-Municipal Planning and Development Officer reassess the necessity of pursuing the unimplemented projects of prior years, otherwise reprogram the same to a more needed developmental projects. The Council should also properly plan and prioritize all activities to be implemented during the year.

We also reiterated that the Municipal Development Council and Budget Officer appropriate sufficient fund for the complete implementation of the identified projects.

During the exit conference, the authorized personnel of MPDO commented that the observations noted were already discussed by the OIC-MPDO and those unimplemented projects will be presented to the Municipal Development Council for reassessment whether to pursue the existing projects or will realign to other priority developmental projects.

Payment of Honoraria and Allowances

- **Payment of honoraria totaling ₱133,871.20 to the Bids and Awards Committee (BAC) and Technical Working Group (TWG) members were not subjected to the withholding of appropriate income tax.**

BIR Revenue Regulation (RR) No. 2-98 dated April 17, 1998, requires all government offices to deduct withholding taxes from payment of salaries or compensation. As stated in Sections 2.57 and 2.58 thereof, the obligation of the payor to deduct and withhold the tax arises at the time an income is paid or payable whichever comes first. The withholding tax return for both creditable and final withholding taxes must be filed and the taxes paid within 10 days after the end of each month, except for taxes withheld in December which should be filed on or before January 25 of the following year. The withholding agent will be liable for the withholding tax that should have been collected, together with the applicable penalties, i.e., the 25 percent surcharge and 20 percent interest on the total amount due.

Section 2.79 (A) of Revenue Regulation No. 10-2008 dated July 8, 2008, states:

“Every employer must withhold from compensation paid an amount computed in accordance with these regulations.xxx. Provided further, that an employee who receives additional compensation such as commissions, honoraria, fringe benefits, benefits in excess of the allowable statutory amount of ₱30,000.00 (increased to ₱82,000.00 per Section 2 of BIR RR No. 3-2015 dated March 9, 2015), taxable allowances and other taxable income other than Statutory Minimum Wage (SMW), holiday pay, overtime pay, hazard pay and night shift differential pay shall not enjoy the privilege of being a Minimum Wage Earner (MWE) and, therefore, his/her entire earnings are not exempt from income tax and, consequently, shall be subject to withholding tax.”

Section 2.79 (I) thereof also provides that every employer making payment of compensation shall deduct and withhold from such compensation a tax determined in accordance with the prescribed Revised Withholding Tax Tables which shall be used starting January 1, 2009.

Review of payrolls covering payment of Honoraria, which also constitute compensation income, to Municipal officials and employees involved in the procurement process amounting to ₱133,871.20 disclosed that the withholding taxes were not deducted as required in the above-mentioned regulations.

Presented below is the summary of payment of Honoraria that were not subjected to appropriate withholding taxes.

| Item No. | Payee | Designation | Total Amount Received |
|-----------------|----------------------|--|------------------------------|
| | | | ₱ |
| 1 | Lilia M. Tamares | BAC Chairman/Municipal Budget Officer | 11,950.20 |
| 2 | Marieta M. Panelo | BAC Vice Chairman/License Inspector II | 13,707.60 |
| 3 | Aivy O. Hernandez | BAC Member/ Asst. Municipal Treasurer | 14,365.60 |
| 4 | Cromwell H. Gozar | BAC Member /Asst. Mun. Assessor | 12,107.80 |
| 5 | Eduardo G. Genteroy | BAC Member/Planning Officer III | 13,094.80 |
| 6 | Nofe S. Macalalad | TWG Head / Administrative Asst. I | 13,993.00 |
| 7 | Sherwin R. Anyayahan | TWG Member /Admin. Officer IV | 13,390.00 |
| 8 | Angelita N. Guevarra | TWG Member/ Engineer I | 13,296.40 |
| 9 | May C. Manibo | BAC Secretariat/OIC-MPDC | 11,928.00 |
| 10 | Ronaliza B. Naluz | BAC Secretariat/ Admin. Officer I | 4,179.60 |
| 11 | Regino S. Boongaling | BAC Secretariat/ Administrative Aide III | 11,858.20 |
| Total | | | ₱133,871.20 |

As withholding agent, the Municipal government, particularly its designated officials, are responsible for the taxes that should have been withheld and the surcharges and interest. The non-imposition of taxes on the honoraria deprived the government from using the resources that could have been derived from the taxes to finance projects for the benefit of the general public.

We recommended and the Municipal Accountant and Treasurer agreed to withhold taxes on the honoraria paid to BAC and TWG members in compliance with existing BIR Revenue Regulations.

Complete Submission of Accounts

- **The Monthly Monitoring Report of the awarded infrastructure projects, programs and activities (PPAs) and List of all On-going Government PPAs and those that are to be implemented during the year by the Engineering Office was not submitted to the Office of the Auditor due to lack of awareness in the submission of the reports.**

Paragraphs 2.1 of COA Circular No. 2013-004 dated January 30, 2013 states that at the beginning of the year, all government agencies shall provide their respective assigned Supervising Auditors (SAs) and Audit Team Leaders (ATLs) with a list of all on-going government projects/programs/activities (PPAs) and those that are to be implemented during the year. The list shall include the project name; implementing unit, office or division if it is not the agency as a whole; brief description of the PPA; contractor or supplier, if any; mode of procurement; funding source; cost or approved budget; project duration including start and completion dates; and location. Other information on the PPA may be requested by the SA or ATL anytime for audit purposes. Annex B of the Circular provides the illustrative format of the said report.

Likewise, paragraph 3.1 and 3.2 of the same Circular provides that the Head of Agency shall inform its SA and ATL within ten (10) days after the award of the infrastructure project or before the start of the program/activity that the appropriate project signboards and/or public notices are already posted, and the SA and ATL shall validate the same. Based on the data sourced from the monthly monitoring report prepared by the agency and verified by the Technical Audit Specialist of this Commission, the Project Status (in Annex A of the Circular) should be maintained as current as possible and updated.

Moreover, Section 122(2) of PD No. 1445 prescribes that failure on the part of the officials concerned to submit the documents and reports mentioned in PD 1445 shall automatically cause the suspension of payment of their salaries until they shall have complied with the requirements of the Commission.

Audit of the CY 2015 accounts and transactions revealed that the Engineering Office of the Municipality had implemented various infrastructure projects and PPAs but the concerned officials and employees due to non-awareness failed to submit the monthly monitoring report of the awarded infrastructure projects and PPAs and the list of all on-going government PPAs and those that are to be implemented during the year.

The continuous failure to submit the required reports in the period prescribed by the regulations deter the timely monitoring of project implementation and validation of reported accomplishments.

We recommended that the Municipal Mayor require the Engineering Office to prepare the monthly monitoring report of the awarded infrastructure projects and PPAs and list of all on-going government PPAs and those that are to be implemented during the year in accordance to the prescribed format and submit the same to the Office of the Auditor in the period as required by the regulations for audit and validation purposes.

During the exit conference, the Municipal Engineering Office promised to submit the required reports to the Commission on Audit on the period prescribed by the regulations.

Compliance with Tax Laws

The Municipality of Naujan complied with the provisions of the Bureau of Internal

Revenue (BIR) Regulation No. 2-98, dated April 17, 1998, as amended, and various issuances of the BIR, particularly on the withholding/deduction and remittance of the required taxes from the claims of various suppliers/contractors and other claimants including those from compensation of municipal officials and employees.

Unsettled Suspensions, Disallowances and Charges

As of December 31, 2015, the Municipality has unsettled disallowance of ₱747,416.50 covering the payment of the construction of concrete piles at Brgy. Estrella, Naujan. A Motion for Reconsideration was filed by the liable person before the Commission on Audit (COA), Regional Office No. IV-B, however, due to the late filing the COA Regional Office No. IV-B Decision No. 2015-13 dated October 9, 2015 was issued. To date, an extension of 30 days was requested by the liable person before the Commission Proper for the filing of her Appeal.

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

As of December 31, 2015

Of the 21 prior year's audit recommendations embodied in the 2015 and prior year's Annual Audit Report, eleven were fully implemented, eight were partially implemented and the other two were not implemented. Details are as follows:

| Audit Observations | Audit Recommendations | Ref. | Management's Action | Status of Implementation | Reasons for Partial/Delay/ Non-Implementation |
|---|---|----------------------|---|--|--|
| Property, Plant and Equipment Account (PPE) | | | | | |
| <ul style="list-style-type: none"> The General Services Department (GSD) continuously failed to conduct a complete physical inventory of the Property, Plant and Equipment (PPE), prepare the inventory report by year of acquisition starting on the current year downward and reconcile the results thereof with accounting records due to non-maintenance of property cards by the GSD. | We recommended that the Municipal Mayor require the Inventory Team to prepare plan for the conduct of physical count, set time frame to complete the conduct of the inventory taking and the preparation of the report. Thereafter compare the inventory with the accounting records and submit copy of the Report on the Physical Count of Property, Plant and Equipment to the COA Auditor. | 2014 AAR pages 21-22 | Report on the Physical Count of Property, Plant and Equipment was prepared for the properties counted in CY 2015. Property Cards were also prepared/updated based on the actual count. The reconciliation of property and accounting records is still in process. | Partially Implemented. Reiterated in Part II of the Report. | Lack of documents supporting the properties on record as well as properties found in the station |
| <ul style="list-style-type: none"> Non-provision of depreciation in some properties totaling | We recommended that the Municipal Accountant and the GSO create a team that | 2014 AAR pages | The management is still in the process of reconciling PPE | Partially Implemented. Reiterated in Part | Unavailability of information relative to the properties |

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| <p>₱42,634,626.68 due to unreconciled beginning balances and difficulty in tracing information relative to the said properties.</p> | <p>will conduct in-depth investigation to resolve the unreconciled beginning balances in the PPE account; and thereafter provide depreciation for the said properties. For fully depreciated assets record the salvage value as Other Assets and recommend the same for proper disposal.</p> | <p>22-23</p> | <p>and establishing unrecorded assets, disposable /unserviceable and missing assets as well.</p> | <p>II of the Report.</p> | <p>recorded as unreconciled beginning balances</p> |
| <ul style="list-style-type: none"> Five motor vehicles totaling ₱325,000.00 granted as loan to field officers still recorded as Motor Vehicles of the Municipality and not transferred to Loan Receivable account. | <p>We recommended that the:</p> <ul style="list-style-type: none"> Management submit legal basis or policy of granting loans to field collector in the form of vehicle-Motorcycle; Municipal Accountant prepare subsidiary ledger for the loans granted to field collectors to record and monitor the payments made by those collectors and determine the current balance of the loans; and thereafter properly classify the motorcycle granted to employees as Loans Receivable, and | <p>2014 AAR pages 23-25</p> | <p>The transaction was covered with Memorandum of Loan Agreement between the Municipal Government and each collector. Subsidiary ledger was prepared to record and monitor payments of field collectors for the loan granted in the form of vehicle-Motorcycles. The said loan was established and classified as Loan Receivable.</p> | <p>Fully Implemented</p> | |

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| | correspondingly adjust the Motor Vehicle, Accumulated Depreciation and Government Equity accounts. | | | | |
| Cash and Cash Accounts | | | | | |
| <ul style="list-style-type: none"> Trust receipts of ₱600,000.00 in the Trust Fund book without specific list of projects placed in time deposit with Development Bank of the Philippines (DBP) is contrary to Section 21 of COA Circular 92-382 which provides that only idle funds in the General Fund may be deposited under time deposit. | We recommended that the Municipal Treasurer return the time deposit of ₱600,000.00 to the current account of the Trust Fund book. Furthermore, we suggested that the Municipal Accountant analyze the composition of the ₱600,000.00 time deposit out of Trust Fund, then advise the Municipal Mayor on the status and composition of the funds and if the projects where the funds are entrusted can no longer be implemented due to non-availability of documents, return the funds to the source agency or to the Bureau of National Treasury. | 2014 AAR pages 25-26 | The time deposit of ₱600,000.00 was returned to the current account of the Trust Fund book. The Municipal Accountant also analyzed the balances of payable accounts in the Trust Fund book for proper reclassification. The same are also being verified to determine whether the unutilized balances are still needed or the projects for which the funds were intended were already completed. | Partially Implemented. Reiterated in Part II of the Report. | Incomplete information and voluminous transactions in the Accounting Department hindered the Municipal Accountant to complete the verification of outstanding payables in the Trust Fund. |
| LGUs' Accomplishments | | | | | |
| <ul style="list-style-type: none"> Unutilized balance of | We recommended that the: | 2014 | Projects funded out | Partially | Unavailability of |

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| <p>20% development fund totaling ₱27,055,286.23 due to unfeasible project proposal and insufficient fund allocation.</p> | <ul style="list-style-type: none"> • Municipal Planning and Development Coordinator and the Municipal Engineer properly plan the implementation of the developmental projects, and ensure that all problems identified in the preliminary engineering of the projects are resolved before their inclusion to the priority development projects of the Municipality; and • Municipal Development Council and Budget Officer appropriate enough fund for the complete implementation of the identified projects and refrain from appropriating funds on a staggered basis. | <p>AAR pages 26-28</p> | <p>of the 20% Development Fund were deliberated and approved by the members of the Municipal Development Council. Likewise, the Municipal Engineering Office has prepared the Infrastructure Development Plan to serve as guide on the implementation of developmental projects in CY 2015.</p> | <p>Implemented. Reiterated in Part II of the Report.</p> | <p>lot, unfeasibility of the projects in the proposed locations and insufficiency of funds were still the reasons for non-implementation of some of the proposed projects for CY 2015.</p> |
| <ul style="list-style-type: none"> • Implementation of various projects was made by administration despite unavailability of necessary equipment | <p>We recommended that the Municipal Engineer and the Planning Officer consider the available equipment of the Municipality and/or</p> | <p>2014 AAR pages 28-29</p> | <p>The Municipality procured heavy equipments in CY 2015 and ensured the availability of</p> | <p>Fully Implemented</p> | |

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| by the Municipality or has access to such equipment owned by other government agencies. | have contract with other government agencies with available equipment necessary in the projects before resorting to the implementation of the projects “by administration” and if possible refrain from renting to private contractors. | | own equipment/s that is/are needed in the implementation of projects “by administration”. | | |
| <ul style="list-style-type: none"> The balance of Other Maintenance and Operating Expenses account of ₱10,423,161.61 is overstated by ₱5,914,974.61 due to erroneous classification in the annual budget of various programs of the Municipality into lump sum appropriations. | We recommended that the Municipal Budget Officer consider the programmed appropriation by object of expenditure for identified programs/activities of different departments in the preparation of the annual budget, and the Municipal Accountant classify the actual expenses to appropriate accounts to reflect the accurate balances of affected expense accounts. | 2014 AAR pages 29-31 | The Annual Budget was appropriated by object of expenditure. Moreover, the wages of JO/Casual personnel was charged to Other Professional Services/ Environment/ Sanitary Services | Fully Implemented | |
| Special Education Fund | | | | | |
| <ul style="list-style-type: none"> Wages and benefits of Clerks, utility expenses and various equipments of the Naujan DepED | We recommended that the Municipal School Board limit the utilization of the Special Education Fund to | 2014 AAR pages 31-32 | The Local School Board Budget barred the payment of wages and | Fully Implemented | |

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| <p>District Offices were paid out of Special Education Fund due to continuous authorization of the School Board of the same in its annual budget.</p> | <p>programs and projects required in the DECS, DBM and DILG Joint Circular No. 01 s. 1998 in order to maximize the benefits that the public school students could derived therefrom. We also recommended and the concerned Municipal officials and employees concurred to discontinue allowing SEF to defray payment for non-related expenditures.</p> | | <p>benefits of Clerks as well as utility expenses and various equipment of the Naujan DepEd District Offices.</p> | | |
| <ul style="list-style-type: none"> Inaccurate balances of Real Property Tax (RPT) Receivables and Special Education Tax (SET) Receivables as of December 31, 2014 due to the failure of the Accounting Department to establish RPT and SET receivables based on the Real Property Tax Registers/Taxpayers' Index Cards. | <p>We recommended that the Municipal Treasurer furnish the Municipal Accounting Department of the updated certified list of taxpayers showing the name, the amount due and collectible for the year.</p> <p>We also recommended the Municipal Accountant to adjust the books of accounts of the Municipality effecting corrections to RPT and SET Receivables and Deferred Real Property and Special Education Tax</p> | <p>2014 AAR pages 32-34</p> | <p>Certified list of taxpayers with amount due and collectible were prepared and furnished to the Accounting Department.</p> | <p>Fully Implemented</p> | |

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| | Income accounts for calendar year 2014 and the year thereafter to fairly present the asset and liability account balances in the financial statements. | | | | |
| <ul style="list-style-type: none"> Payment for electricity and other expenses charged to Special Education Fund amounting to ₱110,417.83 made on reimbursement basis violated COA Circular No. 97-002. | We recommended that the Municipal Mayor and the Accountant refrain from authorizing payments of claims on reimbursement basis and allow only those that are emergency in nature. Moreover, if it is impractical to pay thru checks, require the Disbursing Officer to make payments thru cash advance. | 2014 AAR pages 34-35 | The Management did not allow the payment for electricity and other expenses charged to Special Education Fund on reimbursement basis. | Fully Implemented | |
| Environmental Compliance | | | | | |
| <ul style="list-style-type: none"> Conditional approval of the Municipal's ten-year Solid Waste Management (SWM) Plan by the National Solid Waste Management Commission due to incomplete documentary and other requirements prescribed by Section 17 of | <p>We recommended that the Municipal's SWM Board revisit the SWM Plan and revise it by incorporating therein all the requirements prescribed in Section 17 of RA No. 9003, and thereafter, submit the same to the NSWMC for approval.</p> <p>We also recommended that</p> | 2014 AAR pages 35-36 | The SWM plan was revised and re-submitted to EMB and subsequently endorsed to NSWMC for review and evaluation. | Partially Implemented. Reiterated in Part II of the Report. | The Municipal SWM plan is not yet approved by the NSWMC. The requirements as per RA No. 9003 that are not included in the revised SWM plan are still being addressed. |

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| Republic Act (RA) No. 9003. | the Municipal's SWM Board monitor and review the targets and strategies to ensure efficient management of the Municipality's SWM program. | | | | |
| <ul style="list-style-type: none"> Non-conduct of training on the collection, handling and transporting of wastes by the Municipal Health Officer to the Solid Waste Management staff and inadequate observance to the minimum requirement for the collection, transportation and handling of solid wastes. | <p>We recommended that the Municipal's SWM Board in coordination with the Municipal Health Officer and other concerned agencies provide necessary training for the SWM staff to ensure that the solid wastes are handled properly and to minimize the risk of hazards to the SWM personnel and the public as well.</p> <p>We also recommended that the Municipal's SWM Board observe the standards and requirements for the collection, transportation and handling of solid wastes required by the provisions of the IRR of RA No. 9003.</p> | 2014 AAR pages 36-38 | The MENRO has already coordinated with the MHO for the conduct of training on proper handling of wastes, especially hazardous wastes, however the MHO will make a schedule for it. | Not Implemented. Reiterated in Part II of the Report. | Despite the coordination, still no training was yet conducted because of the busy schedule of the MHO. |
| <ul style="list-style-type: none"> Non-compliance with the basic requirement of RA No. 9003 in the | We recommended that the Municipal's SWM Board monitor and evaluate the | 2014 AAR pages | The Municipality has procured one unit of backhoe | Not Implemented. Reiterated in Part | The operation of the Municipal's Sanitary Landfill in |

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| operation of Municipal's Sanitary Landfill Category I in Barangay Buhangin and insufficient funds to finance the activities of SWM. | implementation of the SWM program and see to it that the requirements for the operations of the sanitary landfill was observed to ensure its continuous operation. Moreover, the Municipal officials review the budget set for SWM for the effective and efficient performance of its activities and programs. | 38-40 | with dozer blade that will help in the excavation of soil in the dumping site. | II of the Report. | Barangay Buhangin still failed to comply with the basic requirements of RA No. 9003 due to insufficiency of funds. |
| <ul style="list-style-type: none"> Collection and segregation of solid wastes at the Barangay level was not properly monitored by the Municipal's SWM Board. Moreover, only 22 barangays established the Materials Recovery Facility. | We recommended that Management encourage the barangay to establish materials recovery facility that will receive the mixed wastes for final sorting, segregation, composting or recycling before transferring the residual wastes to sanitary landfill. Moreover, we suggested and Management agreed that the Municipal's SWM Board strictly implement and monitor the collection and segregation of wastes at the barangay level as required by the provisions of RA No. 9003 and its IRR. | 2014 AAR pages 40 | The Municipality through the MPDO requires the different barangays to create appropriation for the establishment of MRF. | Partially Implemented | Most of the barangays have not yet established MRF. |

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| <ul style="list-style-type: none"> Payment for the wages of SWM staff amounting to ₱485,270.00 was incorrectly recorded as Other Maintenance and Operating Expenses instead of Environment/Sanitary Services. | <p>We recommended that in the preparation of the Annual Budget, the Municipal Budget Officer correctly classify into Environment/Sanitary Services account the appropriation for the wages of the SWM staff. Moreover, we also recommended that the Municipal Accountant record the cost of those expenses incurred in their appropriate expense accounts to avoid misclassification of accounts.</p> | 2014 AAR pages 41 | Payments for wages of SWM staff were already recorded as Environment/Sanitary Services | Fully Implemented | |
| Funds transferred to LGUs | | | | | |
| <ul style="list-style-type: none"> Erroneous classification of financial assistance from the Provincial Government of ₱461,437.15 to Due to Other NGAs instead to Due to Other LGUs, and doubtful validity of the balance of Due to Other LGUs account due to inclusion of payables amounting to ₱1,529,524.11 without | <p>We recommended that the Municipal Accountant:</p> <ul style="list-style-type: none"> draw a Journal Entry Voucher to reclassify the amount of ₱461,437.15 to Due to Other LGUs account to reflect the accurate account balances in the financial statements, and | 2014 AAR pages 42-43 | Long outstanding payables that were found no valid claims were reverted to unappropriated surplus. Journal Entry Voucher was also prepared to reclassify the amount of ₱461,437.15 from Due to Other NGAs | Fully Implemented | |

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| the required documents and have been outstanding for more than seven years. | <ul style="list-style-type: none"> assign one personnel to verify the validity of the long outstanding payables amounting to ₱1,529,524.11, settle those with valid claims, and revert to unappropriated surplus of the General Fund those without valid/legal claims. | | to Due to Other LGUs account. | | |
| Hiring of Casuals, Job Orders, Contractual, Consultants | | | | | |
| <ul style="list-style-type: none"> Payments of wages to 191 Job Order (JO) personnel totaling ₱10,411,629.17 with incomplete supporting document. | <p>We recommended that the:</p> <ul style="list-style-type: none"> Human Resource Management Officer submits to COA Auditor the accomplishment reports of all JO personnel for the Calendar Year 2014 for further verification and validation. Municipal Accountant strictly adheres with COA Circular No. 2012-001 which prescribes the documentary requirements needed for granting and | 2014 AAR pages 43-44 | The Human Resource Management Officer and Municipal Accountant ensured that payments for the wages of Job Order personnel in CY 2015 were accompanied with duly approved DTRs and accomplishment reports. | Fully Implemented | |

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| | liquidation of wages for Job Order personnel. | | | | |
| Gender and Development | | | | | |
| <ul style="list-style-type: none"> Only the GAD plan of projects and activities for ₱7.3 million, which is 3.96% of the total appropriation of ₱184,663,914.00, were prepared and approved due to non-establishment of GAD data base and inadequate awareness on GAD among municipal officials and employees. Moreover, only 36% of the GAD budget was utilized and the proposed projects were not fully accomplished. | <p>We recommended that the GAD Council and GAD Focal Point establish and maintain GAD database through gathering sex-disaggregated data and GAD-related information to come up with a more gender-responsive plan and programs. We also recommended that the GAD Focal Point include in their plan the conduct of training for full awareness on GAD so that the available database can guide them in determining the gender issues and activities to be planned and identified from the services rendered by each department. Likewise, the cooperation by concerned department heads is needed to ensure that the GPB is optimally utilized to address the identified GAD issues and concerns and to promote the welfare of the women in the locality.</p> | 2014 AAR pages 44-46 | <p>OMPDC has started the establishment of GAD database with sex disaggregated data taken from CBMS Census Round 2. Likewise, appropriate trainings were conducted for full awareness on GAD by the municipal personnel and barangay officials.</p> | Fully Implemented | |

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| <ul style="list-style-type: none"> Only 51 out of the 70 barangays established Violence Against Women (VAW) Desk and the barangay officials were not properly trained/oriented on anti-VAW laws due to inadequate information and fund. | <p>We recommended that the GAD Focal Person initiate the conduct of training on anti-VAWs laws and the establishment of VAW desk in all the 70 barangays. Moreover, the Municipality should provide technical and financial assistance to make each VAW desk operational and ensure that concerns of women specially the victims of sexual harassment, violence against women and other similar cases are properly addressed.</p> | <p>2014 AAR pages 46-47</p> | <p>Trainings were conducted to provide adequate information relative to anti-VAW laws. All of the 70 barangays were able to establish VAW desk and designated a VAW Desk Officer, through the issuance of executive order.</p> | <p>Fully Implemented</p> | |
| <ul style="list-style-type: none"> Misclassification of various properties rendered the balances of PPE accounts unreliable. | <p>We recommended that the Municipal Accountant review the classification of its property, plant and equipment and draw a Journal Entry Voucher to correct the erroneous classification of the properties in accordance with COA Circular No. 2004-008 dated September 20, 2004, COA Circular No. 2005-002 dated April 14, 2005 and COA Circular No. 2012-002 dated</p> | <p>2013 AAR page 22</p> | <p>The Municipality have conducted inventory taking and the review of the classification of the PPEs is still on process.</p> | <p>Partially Implemented</p> | <p>The Municipality Accountant is waiting for the completion of the inventory reconciliation and adjustment of PPE inventory.</p> |

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| | September 12, 2012. | | | | |
| <ul style="list-style-type: none"> Material reconciling items of ₱7,823,126.37 for the Due from and Due to Other Funds accounts. | <p>We recommended that the Accountant prepare the necessary adjustments by reclassifying the Due to Other Funds-Trust Fund to Other Payable with subsidiary ledger for the unexpended balance of DRRM Fund since the e-NGAs has no Trust Liability-DRRM Fund account; analyze the receivable and payable accounts set up in each fund to determine the reconciling items for adjustments; prepare quarterly reconciliation report for those reciprocal accounts and ensure that reconciling items are resolved and adjusted on time and before approving the Journal Entry Voucher for input to the system, perform review of transaction to deter possible error or omissions.</p> | 2013 AAR pages 24-2s5 | <p>In compliance with COA Circular No. 2015-09 dated December 1, 2015 relative to adoption of new chart of accounts, the Municipal Accountant reviewed the details of each account and reclassified/converted to appropriate account. Differences with reciprocal accounts were also verified and effected the necessary adjustments for the determined amounts in the affected books of accounts.</p> | Partially Implemented | The remaining unreconciled difference is still being verified. |

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
STATEMENT OF FINANCIAL POSITION- By Fund
For the Year Ended December 31, 2015

| | <u>TOTAL</u> | <u>GF</u> | <u>SEF</u> | <u>TF</u> |
|-----------------------------------|-------------------------|-------------------------|------------------------|------------------------|
| ASSETS | | | | |
| <i>Current Assets</i> | | | | |
| Cash and Cash Equivalents | ₱ 194,378,229.62 | ₱ 139,626,576.88 | ₱ 4,656,031.74 | ₱ 50,095,621.00 |
| Investments | 902,156.95 | 902,156.95 | 0.00 | 0.00 |
| Receivables | 9,800,097.90 | 3,990,998.43 | 2,953,169.01 | 2,855,930.46 |
| Inventories | 829,669.94 | 829,669.94 | 0.00 | 0.00 |
| Prepayments and Deferred Charges | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Current Assets | 205,910,154.41 | 145,349,402.20 | 7,609,200.75 | 52,951,551.46 |
| <i>Non-Current Assets</i> | | | | |
| Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| Receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment Property | 0.00 | 0.00 | 0.00 | 0.00 |
| Property, Plant and Equipment | 234,931,085.23 | 226,812,034.07 | 8,119,051.16 | 0.00 |
| Biological Assets | 40,000.00 | 40,000.00 | 0.00 | 0.00 |
| Intangible Assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Non-Current Assets | 234,971,085.23 | 226,852,034.07 | 8,119,051.16 | 0.00 |
| Total Assets | ₱ 440,881,239.64 | ₱ 372,201,436.27 | ₱ 15,728,251.91 | ₱ 52,951,551.46 |
| LIABILITIES | | | | |
| <i>Current Liabilities</i> | | | | |
| Financial Liabilities | ₱ 15,529,111.97 | ₱ 14,633,134.28 | ₱ 857,143.82 | ₱ 38,833.87 |
| Inter-Agency Payables | 40,648,963.33 | 5,472,262.48 | 2,791.33 | 35,173,909.52 |
| Intra-Agency Payables | 3,229,106.64 | 3,229,106.64 | 0.00 | 0.00 |
| Trust Liabilities | 19,602,194.16 | 1,920,045.42 | 22,863.80 | 17,659,284.94 |
| Deferred Credits/Unearned Income | 3,860,235.42 | 1,715,659.72 | 2,144,575.70 | 0.00 |
| Total Current Liabilities | 82,869,611.52 | 26,970,208.54 | 3,027,374.65 | 52,872,028.33 |

| | <u>TOTAL</u> | <u>GF</u> | <u>SEF</u> | <u>TF</u> |
|--|--------------------------------|--------------------------------|-------------------------------|-------------------------------|
| <i>Non-Current Liabilities</i> | | | | |
| Financial Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Credits/Unearned Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Provisions | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Payables | 184,747.68 | 105,224.55 | 0.00 | 79,523.13 |
| Total Non-Current Liabilities | <u>184,747.68</u> | <u>105,224.55</u> | <u>0.00</u> | <u>79,523.13</u> |
| Total Liabilities | <u>83,054,359.20</u> | <u>27,075,433.09</u> | <u>3,027,374.65</u> | <u>52,951,551.46</u> |
| NET ASSETS/EQUITY | | | | |
| Government Equity | 357,826,880.44 | 345,126,003.18 | 12,700,877.26 | 0.00 |
| Total Liabilities and Net Assets/Equity | <u>₱ 440,881,239.64</u> | <u>₱ 372,201,436.27</u> | <u>₱ 15,728,251.91</u> | <u>₱ 52,951,551.46</u> |

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
STATEMENT OF FINANCIAL PERFORMANCE- By Fund
For the Year Ended December 31, 2015

| | <u>TOTAL</u> | <u>GF</u> | <u>SEF</u> | <u>TF</u> |
|---|-------------------------------|-------------------------------|------------------------------|-------------------------|
| Revenue | | | | |
| Tax Revenue | ₱ 16,200,281.05 | ₱ 11,322,320.02 | ₱ 4,877,961.03 | ₱ 0.00 |
| Share from Internal Revenue Collections | 191,642,201.00 | 191,642,201.00 | 0.00 | 0.00 |
| Other Share from National Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Service and Business Income | 9,928,389.31 | 9,928,389.31 | 0.00 | 0.00 |
| Shares, Grants and Donations | 1,026,234.08 | 1,026,234.08 | 0.00 | 0.00 |
| Gains | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenue | <u>218,797,105.44</u> | <u>213,919,144.41</u> | <u>4,877,961.03</u> | <u>0.00</u> |
| Less: Current Operating Expenses | | | | |
| Personal Services | 71,953,854.06 | 71,927,634.06 | 26,220.00 | 0.00 |
| Maintenance and Other Operating Expenses | 57,661,338.69 | 55,301,457.87 | 2,322,290.82 | 37,590.00 |
| Non-Cash Expenses | 14,264,589.67 | 13,771,366.69 | 493,222.98 | 0.00 |
| Financial Expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Operating Expenses | <u>143,879,782.42</u> | <u>141,000,458.62</u> | <u>2,841,733.80</u> | <u>37,590.00</u> |
| Surplus (Deficit) from Current Operation | 74,917,323.02 | 72,918,685.79 | 2,036,227.23 | (37,590.00) |
| Add (Deduct): | | | | |
| Miscellaneous Income | 408,062.45 | 408,062.45 | 0.00 | 0.00 |
| Transfers and Subsidy to | | | | |
| Other Local Government Units | (2,486,620.30) | (2,486,620.30) | 0.00 | 0.00 |
| Transfers, Assistance and Subsidy from | | | | |
| National Government Agencies | 460,048.00 | 422,458.00 | 0.00 | 37,590.00 |
| Surplus (Deficit) for the period | <u>₱ 73,298,813.17</u> | <u>₱ 71,262,585.94</u> | <u>₱ 2,036,227.23</u> | <u>₱ 0.00</u> |

Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the Year Ended December 31, 2015

| | <u>TOTAL</u> | <u>GF</u> | <u>SEF</u> | |
|--|-------------------------|-------------------------|------------------------|----------|
| Balance at January 1, 2015 | ₱ 298,007,492.77 | ₱ 279,853,517.31 | ₱ 10,708,287.53 | ₱ |
| Add (Deduct) | | | | |
| Change in Accounting Policy | 0.00 | 0.00 | 0.00 | |
| Prior Period Errors | 9,030,995.82 | 9,030,995.82 | 0.00 | |
| Restated Balance | 307,038,488.59 | 288,884,513.13 | 10,708,287.53 | — |
| Add (Deduct) Changes in Net Assets/Equity during the year | | | | |
| Suplus (Deficit) for the period | 73,298,813.17 | 71,262,585.94 | 2,036,227.23 | |
| Adjustments | | | | |
| Transfers of PPE from Trust Fund | 0.00 | 7,445,687.93 | 0.00 | |
| Transfer to Registry of Public Infra | (22,510,421.32) | (22,466,783.82) | (43,637.50) | |
| Other Adjustments | 0.00 | 0.00 | 0.00 | |
| Total recognized revenue and expenses for the period | 50,788,391.85 | 56,241,490.05 | 1,992,589.73 | — |
| Balance at December 31, 2015 | ₱ 357,826,880.44 | ₱ 345,126,003.18 | ₱ 12,700,877.26 | ₱ |

| |
|-----------------------|
| <u>TF</u> |
| 7,445,687.93 |
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Province of Oriental Mindoro
MUNICIPALITY OF NAUJAN
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015

| | <u>TOTAL</u> | <u>GF</u> | <u>SEF</u> | <u>TF</u> |
|--|-----------------------|-----------------------|---------------------|----------------------|
| Cash Flows from Operating Activities | | | | |
| <i>Cash Inflows</i> | | | | |
| Collection from taxpayers | ₱ 16,185,911.09 | ₱ 11,322,320.02 | ₱ 4,863,591.07 | ₱ 0.00 |
| Share from Internal Revenue Allotment | 191,642,201.00 | 191,642,201.00 | 0.00 | 0.00 |
| Receipts from business/service income | 7,029,705.55 | 7,029,705.55 | 0.00 | 0.00 |
| Interest Income | 1,155,727.26 | 1,155,727.26 | 0.00 | 0.00 |
| Dividend Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Receipts | 51,327,726.31 | 1,856,754.53 | 16,690.98 | 49,454,280.80 |
| Total Cash Inflows | 267,341,271.21 | 213,006,708.36 | 4,880,282.05 | 49,454,280.80 |
| <i>Cash Outflows</i> | | | | |
| Payment of expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to suppliers and creditors | 53,447,299.42 | 49,639,893.14 | 1,419,784.15 | 2,387,622.13 |
| Payments to employees | 72,410,040.59 | 72,378,300.59 | 31,740.00 | 0.00 |
| Interest Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Expenses | 40,238,002.11 | 2,486,620.30 | 408,547.76 | 37,342,834.05 |
| Total Cash Outflows | 166,095,342.12 | 124,504,814.03 | 1,860,071.91 | 39,730,456.18 |
| Net Cash Flows from Operating Activities | 101,245,929.09 | 88,501,894.33 | 3,020,210.14 | 9,723,824.62 |
| Cash Flows from Investing Activities | | | | |
| <i>Cash Inflows</i> | | | | |
| Proceeds from Sale of Investment Property | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Sale/Disposal of Property, Plant and Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Sale of Non-Current Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| Collection of Principal on loans to other entities | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Inflows | 0.00 | 0.00 | 0.00 | 0.00 |

| | <u>TOTAL</u> | <u>GF</u> | <u>SEF</u> | <u>TF</u> |
|---|-------------------------|-------------------------|-----------------------|------------------------|
| <i>Cash Outflows</i> | | | | |
| Purchase/Construction of Investment Property | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase/Construction of Property, Plant and Equipment | 59,569,833.93 | 58,187,845.69 | 1,381,988.24 | 0.00 |
| Investment | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of Bearer Biological Assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of Intangible Assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Grant of Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Outflows | 59,569,833.93 | 58,187,845.69 | 1,381,988.24 | 0.00 |
| Net Cash Flows from Investing Activities | (59,569,833.93) | (58,187,845.69) | (1,381,988.24) | 0.00 |
| Cash Flows from Financing Activities | | | | |
| <i>Cash Inflows</i> | | | | |
| Proceeds from Issuance of Bonds | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Inflows | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Cash Outflows</i> | | | | |
| Payment of Long-Term Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| Retirement/Redemption of debt securities | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment of loan amortization | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Outflows | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Cash Flows from Financing Activities | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Provided by Operating, Investing and Financing Activities | 41,676,095.16 | 30,314,048.64 | 1,638,221.90 | 9,723,824.62 |
| Add: Cash at the Beginning of the year | 152,702,134.46 | 109,312,528.24 | 3,017,809.84 | 40,371,796.38 |
| Cash Balance at the End of the Year | ₱ 194,378,229.62 | ₱ 139,626,576.88 | ₱ 4,656,031.74 | ₱ 50,095,621.00 |

Municipality of Naujan
Property, Plant and Equipment
UNRECONCILED BEGINNING BALANCES
As of December 31, 2015

| Fund / Account Title | Description | Acquisition Date | Est. Life | Responsibility Center | Acquisition Cost | Accumulated Depreciation | Net Book Value |
|--|--|-------------------------|------------------|---|-------------------------|-------------------------------------|-----------------------|
| General Fund | | | | | | | |
| Land | GFP Beginning Balance | 12/31/06 | 0 | Office of the Municipal Treasurer | 4,797,951.40 | 0.00 | 4,797,951.40 |
| Land Improvements | GF Unidentified Beg Bal | 01/01/07 | 10 | Office of the Municipal Mayor | 23,532,320.03 | 18,708,194.40 | 4,824,125.63 |
| Buildings | GFP Unidentified beginning balances | 01/01/07 | 0 | Office of the Municipal Mayor | 8,308,195.71 | 0.00 | 8,308,195.71 |
| School Buildings | GFP Unidentified Beg Bal | 01/01/07 | 0 | Office of the Municipal Mayor | 5,925,948.26 | 0.00 | 5,925,948.26 |
| Hospitals and Health Centers | GFP Unidentified Beg Balance | 01/01/07 | 20 | Office of the Municipal Health Officer | 1,734,226.12 | 0.00 | 1,734,226.12 |
| Furniture and Fixtures | GFP unreconciled items | 01/01/07 | 0 | Office of the Municipal Mayor | 2,852,736.22 | 0.00 | 2,852,736.22 |
| Info. & Com. Tech. Equipment | Unreconciled Difference | 01/01/07 | 0 | Office of the Municipal Mayor | (31,330.00) | 0.00 | (31,330.00) |
| Agricultural & Forestry Equipment | GFP - Unidentified Beg Bal. | 01/01/07 | 10 | Office of the Municipal Agriculturist | 35,490.00 | 28,215.08 | 7,274.92 |
| Communication Equipment | GFP Unidentified Beg Bal | 01/01/07 | 0 | Office of the Municipal Mayor | 760,659.99 | 0.00 | 760,659.99 |
| Technical and Scientific Equipment | GFP Unidentified Beginning Balances | 01/01/07 | 10 | Office of the Municipal Mayor | 3,304,645.01 | 2,627,193.04 | 677,451.97 |
| Motor Vehicles | GFP Unidentified beg bal | 01/01/07 | 0 | Office of the Municipal Mayor | 4,393,487.50 | 0.00 | 4,393,487.50 |
| Other Property, Plant and Equipment | GFP Unidentified Beg Bal | 01/01/97 | 0 | Office of the Municipal Mayor | 521,199.08 | 0.00 | 521,199.08 |
| Subtotal - General Fund | | | | | 56,135,529.32 | 21,363,602.52 | 34,771,926.80 |

| Fund / Account Title | Description | Acquisition Date | Est. Life | Responsibility Center | Acquisition Cost | Accumulated Depreciation | Net Book Value |
|--|---|------------------|-----------|-----------------------|----------------------|-----------------------------|----------------------|
| Special Education Fund | | | | | | | |
| Buildings | Unreconciled Beg. Balances(Other SL) | | | | 312,817.34 | 0.00 | 312,817.34 |
| Office Equipment | SEF U/R beginning balance(Other SL) | | | | 1,740,872.45 | 0.00 | 1,740,872.45 |
| Subtotal - Special Education Fund | | | | | 2,053,689.79 | 0.00 | 2,053,689.79 |
| TOTAL | | | | | 58,189,219.11 | 21,363,602.52 | 36,825,616.59 |

Municipality of Naujan
PPE NOT APPLIED WITH DEPRECIATION
CY 2015

| PPE ACCOUNT | Acquisition Cost | | | | | Accumulated Depreciation | Net Book Value | Salvage Value upon Full Depreciation | Overstatement in Recorded Book Value |
|--|-------------------------------|-----------------------|--|-------------------------|------------------------|--------------------------|----------------------|--------------------------------------|--------------------------------------|
| | Unreconciled Beg. Bal. (1) | Other SL Items (2) | Capitalized Repairs and Maintenance (3) | Identified items (4) | Total Acquisition Cost | | | | |
| Other Land | | | | | | | | | |
| Improvements | 0.00 | 458,065.50 | 111,169.50 | 7,692,981.61 | 8,262,216.61 | 0.00 | 8,262,216.61 | 826,221.66 | 7,435,994.95 |
| Power Supply Systems | 0.00 | 0.00 | 184,738.75 | 0.00 | 184,738.75 | 0.00 | 184,738.75 | 18,473.88 | 166,264.88 |
| Buildings | 8,621,013.05 | 1,040,099.64 | 9,526.50 | 0.00 | 9,670,639.19 | 0.00 | 9,670,639.19 | 967,063.92 | 8,703,575.27 |
| School Buildings | 5,925,948.26 | 614,179.18 | 132,261.00 | 0.00 | 6,672,388.44 | 0.00 | 6,672,388.44 | 667,238.84 | 6,005,149.60 |
| Hospitals and Health Centers | 1,734,226.12 | 0.00 | 0.00 | 0.00 | 1,734,226.12 | 0.00 | 1,734,226.12 | 173,422.61 | 1,560,803.51 |
| Other Structures | 0.00 | 0.00 | 66,298.50 | 2,289,258.12 | 2,355,556.62 | 0.00 | 2,355,556.62 | 235,555.66 | 2,120,000.96 |
| Office Equipment | 1,740,872.45 | 0.00 | 0.00 | 99,470.00 | 1,840,342.45 | 0.00 | 1,840,342.45 | 184,034.25 | 1,656,308.21 |
| Information and Communication Technology Equipment | (31,330.00) | 0.00 | 0.00 | 6,390.00 | (24,940.00) | 0.00 | (24,940.00) | 639.00 | (25,579.00) |
| Communication Equipment | 760,659.99 | 0.00 | 0.00 | 0.00 | 760,659.99 | 0.00 | 760,659.99 | 76,066.00 | 684,593.99 |
| Other Machinery and Equipment | 0.00 | 0.00 | 121,440.00 | 112,769.57 | 234,209.57 | 0.00 | 234,209.57 | 23,420.96 | 210,788.61 |
| Motor Vehicles | 4,393,487.50 | 0.00 | 0.00 | 647,900.00 | 5,041,387.50 | 0.00 | 5,041,387.50 | 504,138.75 | 4,537,248.75 |
| Watercrafts | 0.00 | 0.00 | 0.00 | 121,361.57 | 121,361.57 | 0.00 | 121,361.57 | 12,136.16 | 109,225.41 |
| Furniture and Fixtures | 2,852,736.22 | 1,780.00 | 0.00 | 1,047,962.90 | 3,902,479.12 | 0.00 | 3,902,479.12 | 390,247.91 | 3,512,231.21 |
| Other Property, Plant and Equipment | 521,199.08 | 0.00 | 0.00 | 416,607.00 | 937,806.08 | 0.00 | 937,806.08 | 93,780.61 | 844,025.47 |
| TOTAL | 26,518,812.67 | 2,114,124.32 | 625,434.25 | 12,434,700.77 | 41,693,072.01 | 0.00 | 41,693,072.01 | 4,172,440.20 | 37,520,631.81 |

Municipality of Naujan
INVENTORY OF LAND OWNED
Record of the Municipal Assessor's Office
As of December 31, 2015

| Item No. | Location | Present Use | Title No. / PIN No. | Land Area (sq. m.) | Assessed Value |
|--|---------------|----------------------|---------------------------|-----------------------|---------------------|
| A. With Land Titles in custody of Municipal Treasurer | | | | | |
| 1 | Bancuro | Cultural | T-143486 / 001-405 | 0.0598 | 17,850.00 |
| 2 | Sta. Cruz | Cemetery | T-16514 / 001-015 | 1.7721 | 563,530.00 |
| 3 | Santiago | Hospital Site | T-57736 / 004-063 | 1.2000 | 507,600.00 |
| 4 | Santiago | Sports Complex | T-68527 / 003-042 | 8.1878 | 4,190,240.00 |
| Subtotal | | | | 11.2197 | 5,279,220.00 |
| B. Reported with Land Title but without Actual Possession of TCTs | | | | | |
| 5 | Del Pilar | School Site | T-4626 / 003-116 | 0.8200 | 7,960.00 |
| 6 | MagTubig | School Site | J-7165 (T-5003) / 001-073 | 1.8226 | 984,200.00 |
| 7 | MagTubig | Upland | J-7164 (T-5004) / 001-118 | 6.3347 | 129,150.00 |
| 8 | Malinao | School Site | T-3514 / 001-090 | 1.8547 | 44,760.00 |
| 9 | Malinao | School Site | T-4409 / 001-112 | 0.3332 | 140,940.00 |
| 10 | Metolza | Upland | T-19774 / 001-052 | 0.2500 | 4,640.00 |
| 11 | Poblacion I | Municipal Hall | P-5644/003-009 | 0.1863 | 158,730.00 |
| 12 | Poblacion III | Slaughter House | OCT-5334pt / 001-244 | 1.0000 | 1,455,000.00 |
| 13 | Sampaguita | School Site | T-9829 / 001-119 | 1.0000 | 540,000.00 |
| 14 | Santiago | Institutional Site | T-91083 / 003-049 | 1.0000 | 540,000.00 |
| 15 | Santiago | Institutional Site | T-139298 / 003-085 | 0.1073 | 57,940.00 |
| 16 | Santiago | Institutional Site | T-139298 / 003-086 | 0.1772 | 95,690.00 |
| 17 | Santiago | Proposed Gym Site | T-139298pt / 003-089 | 4.8651 | 58,710.00 |
| 18 | Sta. Cruz | Cemetery | T-53941 / 001-005 | 1.0000 | 318,000.00 |
| Subtotal | | | | 20.7511 | 4,535,720.00 |
| B. Reported without Land Titles | | | | | |
| 19 | Bacungan | School Site | 001-045 | 1.0000 | 2,985,000.00 |
| 20 | Bancuro | Res'l lot | 001-193 | 0.0156 | 6,210.00 |
| 21 | Barcenaga | School Site | 001-366 | 1.0000 | 540,000.00 |
| 22 | Buhangin | Proposed Dump Site | 001-092 | 3.0000 | 1,269,000.00 |
| 23 | Buhangin | School Site | 003-009 | 0.5353 | 40,260.00 |
| 24 | Buhangin | School Site / Upland | 001-077 | 2.7888 | 886,840.00 |
| 25 | Estrella | School Site | 002-003 | 0.4605 | 146,440.00 |

| Item No. | Location | Present Use | Title No. / PIN No. | Land Area (sq. m.) | Assessed Value |
|--------------------|-----------------|--|------------------------|-----------------------|----------------------|
| 26 | Estrella | Cemetery | 002-038 | 0.8883 | 282,480.00 |
| 27 | Estrella | Proposed Mun. Cem. Ext. | 002-146 | 3.0000 | 954,000.00 |
| 28 | Evangelista | Unirrigated | 008-004 | 0.6451 | 18,280.00 |
| 29 | General Esco | School Site | 002-005 | 0.5000 | 149,250.00 |
| 30 | General Esco | School Site | 002-006 | 0.5000 | 149,250.00 |
| 31 | Malaya | School Site | 002-070 | 1.0003 | 318,100.00 |
| 32 | Melgar A | School Site | 002-034 | 0.4920 | 156,460.00 |
| 33 | Motoderazo | School Site | 002-032 | 1.0000 | 318,000.00 |
| 34 | Nag-Iba I | School Site | 002-148 | 0.5103 | 162,280.00 |
| 35 | Pinagsabangan I | School Site | 001-052 | 0.4070 | 37,810.00 |
| 36 | Pinagsabangan I | School Site | 001-094 | 0.1000 | 42,300.00 |
| 37 | Poblacion I | Institutional | 003-011 | 0.6014 | 512,390.00 |
| 38 | Poblacion I | Plaza | 003-012 | 0.2740 | 233,450.00 |
| 39 | Poblacion I | Institutional Bldg. Site | 003-013 | 0.0617 | 52,570.00 |
| 40 | Poblacion I | Institutional Bldg. Site | 003-014 | 0.2737 | 233,190.00 |
| 41 | San Agustin II | School Site | 002-039 | 0.0758 | 24,100.00 |
| 42 | San Andres | School Site | 012-016 | 1.0491 | 151,070.00 |
| 43 | San Isidro | School Site | 001-073 | 0.3534 | 112,380.00 |
| 44 | San Isidro | School Site | 001-074 | 0.2997 | 95,300.00 |
| 45 | San Pedro | School Site | 001-067 | 0.1000 | 31,800.00 |
| 46 | Santiago | Bahay Tuklasan/Mangyan Center/Bahay Kalinga/Health Center/OSCA | 003-043 | 1.0000 | 423,000.00 |
| 47 | Sto. Niño | School Site | 004-006 | 1.0000 | 318,000.00 |
| 48 | Tagumpay | Res'l Lot | 002-021 | 0.0200 | 3,840.00 |
| 49 | Tagumpay | School Site | 001-043 | 0.4846 | 69,780.00 |
| 50 | Tigkan | School Site | 002-013 | 0.5000 | 159,000.00 |
| Subtotal | | | | 23.9366 | 10,881,830.00 |
| GRAND TOTAL | | | | 55.9074 | 20,696,770.00 |

Municipality of Naujan
INVENTORY OF LAND TITLES
In the Custody of the Municipal Treasurer
As of December 31, 2015

| Item No. | Location | Present Use | Title No. | Land Area (sq. m.) |
|------------------------------------|-----------------|-------------------------|---------------------|-----------------------|
| A. Recorded on MASSO | | | | |
| 1 | Bancuro | Simbahang Bato | T-143486 | 598 |
| 2 | Sta. Cruz | Municipal Cemetery | T-16514 | 17,721 |
| 3 | Santiago | Sports Complex | T-68527 | 81,878 |
| 4 | Santiago | Naujan Hospital | T-57736 | 12,000 |
| Subtotal | | | | 112,197 |
| B. No Record found on MASSO | | | | |
| 5 | Andres Ylagan | Agricultural Center | J-7164 (T-5002) | 63,347 |
| 6 | Aurora | Lot 3813-B | T-72578 | 5,000 |
| 7 | Balansig | Lot 1959 | T-5200 | 10,041 |
| 8 | Balud | Lot 4584 | T-5237 | 11,217 |
| 9 | Barcenaga | Municipal Health Center | TCT #064-2014000036 | 1,200 |
| 10 | Calinisan | Municipal Cemetery | T-53941 | 10,000 |
| 11 | Pinagsabangan | Pasalubong Center | TCT #064-2013004244 | 17,250 |
| 12 | Pinagsabangan I | Lot 927 | T-3514 | 18,547 |
| 13 | Poblacion | Municipal High School | J-7165 (T-5003) | 18,226 |
| 14 | Poblacion | Gymnasium | T-139298 | 52,496 |
| 15 | San Nicolas | Lot 4130-B | T-44744 | 10,000 |
| 16 | Santiago | Motor pool | T-91083 | 10,000 |
| Subtotal | | | | 227,324 |
| GRAND TOTAL | | | | 339,521 |

Municipality of Naujan
CASH ADVANCES FOR LOCAL TRAVEL LIQUIDATED BEYOND PRESCRIBED PERIOD
CY 2015

[illegible]

| | | | | | | | | | | | | | | |
|--------------------|----------------------|--|----------|----------|-----------|----------|----------------|-----------|-----------|--|--|--|--|------|
| Rhodeliza Pearroyo | Mun. Civil Registrar | to attend Nat'l, Reg'l and Prov'l Officers' Summit and Management Conference; 03/02-06/15; Stotsenberg Covention Center, Clark Freeport Zone, Pampanga | 02/27/15 | 47195935 | 14,740.00 | 04/28/15 | 101-2804-01546 | 14,740.00 | 14,740.00 | | | | | 0.00 |
| | | Subtotal-MCR | | | | | | | 14,740.00 | | | | | |

| | | | | | | | | | | | | | |
|--|--------------------------|---|----------|----------|-----------|----------|----------------|-----------|------------------|--|--|--|------|
| Municipal Engineering Office | | | | | | | | | | | | | |
| Edwin Magsino | Cost Maintenance Foreman | to attend Seminar Workshop on Nat'l Bldg. Code of the Phil. (PD 1096) and its Implementing Rules and Regulations; 07/12-18/15; Skylight Convention Center, Roxas St., Pto. Princesa City, Palawan | 07/06/15 | 47196538 | 21,607.00 | 11/16/15 | 101-1611-03754 | 21,607.00 | 21,607.00 | | | | 0.00 |
| Precy Olmos | Mun. Engineer | to attend Seminar Workshop on Nat'l Bldg. Code of the Phil. (PD 1096) and its Implementing Rules and Regulations; 07/12-18/15; Skylight Convention Center, Roxas St., Pto. Princesa City, Palawan | 07/06/15 | 47196537 | 23,447.00 | 12/09/15 | 101-0912-04210 | 23,447.00 | 23,447.00 | | | | 0.00 |
| | | Subtotal-MEO | | | | | | | 45,054.00 | | | | |
| Municipal Social Welfare and Development Office | | | | | | | | | | | | | |
| Abstenencia de Guzman | MSWDO | to attend Social Pension Program Implementation Review and Consultation Dialogue-R.A. 9994; 08/11-15/15; Puerto Princesa City, Palawan; with Mr. Mario B. Maramot | 07/21/15 | 51304803 | 18,028.00 | 10/01/15 | 101-0110-03302 | 18,028.00 | 18,028.00 | | | | 0.00 |
| | | Subtotal-MSWDO | | | | | | | 18,028.00 | | | | |
| Municipal Treasurer's Office | | | | | | | | | | | | | |
| Arleen B. Gutierrez | Mun. Treas. | to attend Training/ Seminar-Workshop on Examination of Books of Accounts of Businesses; 4/20-25/15; A&A Plaza Hotel, Puerto Princesa City, Palawan | 04/17/15 | 47196172 | 21,984.00 | 06/03/15 | 101-0206-01931 | 21,984.00 | 21,984.00 | | | | 0.00 |
| | | Subtotal-MTO | | | | | | | 21,984.00 | | | | |
| Public Employment Services Office | | | | | | | | | | | | | |
| Aloysius Pesigan | PESO Manager | to attend 15th Nat'l PESO Congress; 10/25-29/15; Phil. International Convention Center (PICC), Pasay City | 09/28/15 | 51305085 | 8,110.00 | 12/04/15 | 101-0412-04142 | 8,110.00 | 8,110.00 | | | | 0.00 |
| | | Subtotal-PESO | | | | | | | 8,110.00 | | | | |
| Vice Mayor and Sangguniang Bayan Office | | | | | | | | | | | | | |
| Candido Melgar, Jr. | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang Premier, Davao City | 06/01/15 | 47196400 | 18,812.00 | 07/28/15 | 101-2807-02640 | 18,812.00 | 18,812.00 | | | | 0.00 |

| | | | | | | | | | | | | | | |
|--|--------------|---|----------|----------|-----------|----------|----------------|-----------|-----------|--|--|--|--|------|
| Candido Melgar, Jr. | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304996 | 17,034.00 | 11/02/15 | 101-0211-03567 | 17,034.00 | 17,034.00 | | | | | 0.00 |
| Gina Patling | SB Secretary | to attend PLEASES 7th Nat'l Executive Board and Board of Trustees Conference cum Seminar; 08/12-15/15; Apo View Hotel, Davao City | 07/30/15 | 51304840 | 17,147.00 | 10/12/15 | 101-2309-03238 | 17,147.00 | 17,147.00 | | | | | 0.00 |
| Gina Patling | SB Secretary | to attend PLEASES 8th Nat'l Executive Board and Board of Trustees Conference cum Seminar; 11/10-15/15; Dynasty Court Hotel, Cagayan de Oro City | 10/26/15 | 51305209 | 15,977.00 | 12/22/15 | 101-2212-04362 | 15,977.00 | 15,977.00 | | | | | 0.00 |
| Jojo de Villa | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang Premier, Davao City | 06/01/15 | 47196401 | 18,812.00 | 08/04/15 | 101-0408-02715 | 18,812.00 | 18,812.00 | | | | | 0.00 |
| Jojo de Villa | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304999 | 17,034.00 | 11/06/15 | 101-0611-03569 | 17,034.00 | 17,034.00 | | | | | 0.00 |
| Vice Mayor and Sangguniang Bayan Office - Continued | | | | | | | | | | | | | | |
| Leo de Villa | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang Premier, Davao City | 06/01/15 | 47196402 | 18,812.00 | 08/07/15 | 101-0708-02790 | 18,812.00 | 18,812.00 | | | | | 0.00 |
| Leo de Villa | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304997 | 17,034.00 | 11/02/15 | 101-0211-03568 | 17,034.00 | 17,034.00 | | | | | 0.00 |

Annex I

| | | | | | | | | | | | | | | |
|--------------------|--------------|---|----------|----------|-----------|----------|----------------|-----------|-----------|--|--|--|--|------|
| Mara Edamzel Dudas | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang Premier, Davao City | 06/01/15 | 47196399 | 18,812.00 | 08/04/15 | 101-0408-02707 | 18,812.00 | 18,812.00 | | | | | 0.00 |
| Mara Edamzel Dudas | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304995 | 17,034.00 | 11/03/15 | 101-0911-03580 | 17,034.00 | 17,034.00 | | | | | 0.00 |
| Sheryl B. Morales | SB Secretary | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang Premier, Davao City | 06/01/15 | 47196398 | 18,812.00 | 08/04/15 | 101-0408-02714 | 18,812.00 | 18,812.00 | | | | | 0.00 |

| Vice Mayor and Sangguniang Bayan Office - <i>Continued</i> | | | | | | | | | | | | | | |
|--|-----------|--|----------|----------|-----------|----------|----------------|-----------|------------|--|--|--|--|------|
| Sheryl B. Morales | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304994 | 17,034.00 | 11/02/15 | 101-0211-03566 | 17,034.00 | 17,034.00 | | | | | 0.00 |
| | | Subtotal-VM & SB Office | | | | | | | 212,354.00 | | | | | |
| TOTAL | | | | | | | | | 379,773.00 | | | | | 0.00 |

Municipality of Naujan
SPECIAL PURPOSE CASH ADVANCES LIQUIDATED BEYOND PRESCRIBED PERIOD
CY 2015

| Name of Accountable Officer | Position / Designation | Purpose of Cash Advance | GRANT | | | LIQUIDATIONS / SETTLEMENT | | | | Balance as of 12/31/15 |
|-----------------------------|------------------------|--|---------------------------|-----------|----------------------|---------------------------|-------------------|-----------------------------------|--|------------------------|
| | | | Date Granted / Check Date | Check No. | Amount of CA Granted | Date Liquidated / Settled | RCD / Liq Rep No. | Total Amount Settled / Liquidated | Liquidated Beyond Prescribed Period COA Circular No. 97-002 | |
| Raquelita Umali | MGDH I / OIC-MPDC | to attend 11th CBMS Phil. Nat'l Conference; 02/01-05/15; Crowne Plaza Manila | 01/12/15 | 47195720 | 9,487.50 | 02/12/15 | 101-1202-00655 | 9,487.50 | 0.00 | 0.00 |
| Eduardo Genteroy | | to attend 11th CBMS Phil. Nat'l Conference; 02/01-05/15; Crowne Plaza Manila | 01/12/15 | 47195721 | 9,487.50 | | | 0.00 | 0.00 | 9,487.50 |
| Jerome Madriaga | Planning Officer II | to attend 11th CBMS Phil. Nat'l Conference; 02/01-05/15; Crowne Plaza Manila | 01/12/15 | 47195722 | 9,487.50 | 02/10/15 | 101-1002-00612 | 9,487.50 | 0.00 | 0.00 |
| May Manibo | MGADH I | to attend Year-end Evaluation of League Planners of Or. Mdo.; 01/15-16/15; El Pueblo Rhizort, Mahal na Pangalan, Cal. City | 01/12/15 | 47195723 | 4,620.00 | 02/18/15 | 101-1802-00715 | 4,620.00 | 0.00 | 0.00 |
| John Lyndon Madriaga | Admin Aide III | to attend Year-end Evaluation of League Planners of Or. Mdo.; 01/15-16/15; El Pueblo Rhizort, Mahal na Pangalan, Cal. City | 01/12/15 | 47195724 | 3,420.00 | 01/26/15 | 101-2601-00375 | 3,420.00 | 0.00 | 0.00 |

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|---------------------|---------------------|---|----------|----------|-----------|----------|----------------|-----------|------|-----------|
| Karla Garing | Admin Aide I | to attend Year-end Evaluation of League Planners of Or. Mdo.; 01/15-16/15; El Pueblo Rhizort, Mahal na Pangalan, Cal. City | 01/12/15 | 47195725 | 3,420.00 | 01/26/15 | 101-2601-00376 | 3,420.00 | 0.00 | 0.00 |
| Cromwell H. Gozar | Asst. Mun. Assessor | to attend 82nd PHALTRA Nat'l Convention and Seminar Workshop; 02/02-06/15; PICC, Roxas Blvd., Pasay City | 01/29/15 | 47195817 | 11,854.00 | | | 0.00 | 0.00 | 11,854.00 |
| Norman Belino | Admin Aide I | to attend Nat'l Conference of Public Librarian; 03/10-14/15; Plaza del Norte Hotel and Convention Center, Laoag City | 02/23/15 | 47195902 | 10,114.00 | 04/10/15 | 101-1004-01319 | 10,114.00 | 0.00 | 0.00 |
| Candido Melgar, Jr. | SB Member | to attend Phil. Councilors' League 1st Qtrly Continuing Legislative Education Program; 03/04-06/15; Camsur Watersports Complex, Pili, Camarines Sur | 02/25/15 | 47195922 | 14,489.00 | 03/30/15 | 101-3003-01211 | 14,489.00 | 0.00 | 0.00 |
| Sheryl B. Morales | SB Secretary | to attend Phil. Councilors' League 1st Qtrly Continuing Legislative Education Program; 03/04-06/15; Camsur Watersports Complex, Pili, Camarines Sur | 02/25/15 | 47195923 | 14,489.00 | 03/30/15 | 101-3003-01212 | 14,489.00 | 0.00 | 0.00 |

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|----------------------|----------------------|--|----------|----------|-----------|----------|----------------|-----------|-----------|------|
| Rhodeliza Pearroyo | Mun. Civil Registrar | to attend Nat'l, Reg'l and Prov'l Officers' Summit and Management Conference; 03/02-06/15; Stotsenberg Covention Center, Clark Freeport Zone, Pampanga | 02/27/15 | 47195935 | 14,740.00 | 04/28/15 | 101-2804-01546 | 14,740.00 | 14,740.00 | 0.00 |
| Gina Patling | SB Secretary | to attend 5th Nat'l Executive and Board of Trustees Conference Cum Seminar on Resiliency and Restoration; 03/04-07/15; Bohol Plaza Resort Hotel Dausi, Panglao | 02/27/15 | 47195939 | 19,343.00 | 03/27/15 | 101-2703-01187 | 19,343.00 | 0.00 | 0.00 |
| Mara Edamzel Dudas | SB Member | to attend 5th Nat'l Executive and Board of Trustees Conference Cum Seminar on Resiliency and Restoration; 03/04-07/15; Bohol Plaza Resort Hotel Dausi, Panglao | 02/27/15 | 47195940 | 18,343.00 | 03/27/15 | 101-2703-01188 | 18,343.00 | 0.00 | 0.00 |
| Edgar Ibrahim Llamar | SB Member | to attend 5th Nat'l Executive and Board of Trustees Conference Cum Seminar on Resiliency and Restoration; 03/04-07/15; Bohol Plaza Resort Hotel Dausi, Panglao | 02/27/15 | 47195941 | 18,343.00 | 04/06/15 | 101-0604-01257 | 18,343.00 | 0.00 | 0.00 |
| Carina A. Corro | Mun. Accountant | to attend 37th GACPA Annual Convention; 04/15-18/15; SMX Convention | 03/13/15 | 47196002 | 18,218.00 | 04/29/15 | 101-2904-01574 | 18,218.00 | 0.00 | 0.00 |

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|-----------------------|---------------|--|----------|----------|-----------|----------|----------------|-----------|-----------|------|
| Joefel C. Ylagan | MGSO | to defray various expenses | 03/23/15 | 47196053 | 10,000.00 | 06/29/15 | none | 10,000.00 | 0.00 | 0.00 |
| Abstenencia de Guzman | MSWDO | to attend ALSWDOPI Annual Nat'l Social Welfare and Dev't Forum and Assembly; 04/01-10/15; SMX Convention | 03/26/15 | 47196079 | 9,084.00 | 04/23/15 | 101-2304-01501 | 9,084.00 | 0.00 | 0.00 |
| Mileah A. Javier | SWO II | to attend ALSWDOPI Annual Nat'l Social Welfare and Dev't Forum and Assembly; 04/01-10/15; SMX Convention | 03/26/15 | 47196080 | 9,084.00 | 04/23/15 | 101-2304-01502 | 9,084.00 | 0.00 | 0.00 |
| Virgilio Añonuevo | Mun. Assessor | to attend 10th Ntl. Convention of PAAO; 04/14-17/15; L' Fisher Hotel, Bacolod City, Negros Occidental | 04/06/15 | 47196118 | 14,275.00 | 07/07/15 | 101-0707-02341 | 14,275.00 | 14,275.00 | 0.00 |
| Sheryl B. Morales | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196123 | 14,494.00 | 05/04/15 | 101-0405-01604 | 14,494.00 | 0.00 | 0.00 |
| Mara Edamzel Dudas | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196124 | 14,494.00 | 05/04/15 | 101-0405-01605 | 14,494.00 | 0.00 | 0.00 |

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|-------------------------|-----------|--|----------|----------|-----------|----------|----------------|-----------|------|-----------|
| Wilson Viray | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196125 | 14,494.00 | | | 0.00 | 0.00 | 14,494.00 |
| Candido Melgar, Jr. | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196126 | 14,494.00 | 05/04/15 | 101-0405-01606 | 14,494.00 | 0.00 | 0.00 |
| Edgar Ibrahim Llamar | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196127 | 14,494.00 | | | 0.00 | 0.00 | 14,494.00 |
| Jojo de Villa | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196128 | 14,494.00 | 05/04/15 | 101-0405-01607 | 14,494.00 | 0.00 | 0.00 |
| Deogracias dela Paz, IV | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196129 | 14,494.00 | | | 0.00 | 0.00 | 14,494.00 |

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|---------------------|----------------------|---|----------|----------|-----------|----------|----------------|-----------|-----------|------|
| Gina Patling | SB Member | to attend Dev't Legislation Enhancement Course (DLEC); 04/13-17/15; NCPAG Bldg., R. P. de Guzman St., UP Diliman Campus, Quezon City | 04/07/15 | 47196130 | 14,494.00 | 05/04/15 | 101-0405-01603 | 14,494.00 | 0.00 | 0.00 |
| Arleen B. Gutierrez | Mun. Treas. | to attend Training/Seminar-Workshop on Examination of Books of Accounts of Businesses; 4/20-25/15; A&A Plaza Hotel, Puerto Princesa City, Palawan | 04/17/15 | 47196172 | 21,984.00 | 06/03/15 | 101-0206-01931 | 21,984.00 | 21,984.00 | 0.00 |
| Russell Oliva | LRCO II | to attend Training/Seminar-Workshop on Examination of Books of Accounts of Businesses; 4/20-25/15; A&A Plaza Hotel, Puerto Princesa City, Palawan | 04/17/15 | 47196173 | 21,984.00 | 05/07/15 | 101-0705-01643 | 21,984.00 | 0.00 | 0.00 |
| Marieta Panelo | License Inspector II | to attend Training/Seminar-Workshop on Examination of Books of Accounts of Businesses; 4/20-25/15; A&A Plaza Hotel, Puerto Princesa City, Palawan | 04/17/15 | 47196174 | 21,984.00 | 05/13/15 | 101-1305-01740 | 21,984.00 | 0.00 | 0.00 |
| Rowena Bugarin | HRMO I | to attend RCHRMPs of CSC R.O. No. 4 22nd Annual Conference; 05/12-16/15; Club Balai Isabel, | 04/20/15 | 47196187 | 9,900.00 | 11/09/15 | 101-0911-03259 | 9,900.00 | 9,900.00 | 0.00 |

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|-------------------|---------------------|--|----------|----------|-----------|----------|----------------|-----------|----------|----------|
| Mercedita Basa | HRMA | to attend RCHRMPs of CSC R.O. No. 4 22nd Annual Conference; 05/12-16/15; Club Balai Isabel, | 04/23/15 | 47196212 | 9,900.00 | 09/24/15 | 101-2409-03260 | 9,900.00 | 9,900.00 | 0.00 |
| Lilia M. Tamares | Mun. Budget Officer | to attend MIMAROPA League of Local Budget Officers Gen. Assembly Meeting; 05/06-08/15; Armor/Boytek Pension House, Brgy. IV (Poblacion) Coron, Palawan | 04/27/15 | 47196216 | 22,729.00 | 06/09/15 | 101-0906-02038 | 22,729.00 | 0.00 | 0.00 |
| Aloysius Pesigan | PESO Manager | to attend 11th Reg'l MIMAROPA PESO Congress; 05/13-16/15; Pinky's Taha Resort, Pangi, Gasan, Marinduque | 05/04/15 | 47196253 | 6,060.00 | | | 0.00 | 0.00 | 6,060.00 |
| Cromwell H. Gozar | Asst. Mun. Assessor | to attend Skills Dev't Training on SMV Updating and Conduct of Gen. Revision; 05/11-15/15; Hotel Dominique, | 05/08/15 | 47196283 | 12,264.00 | 05/18/15 | 101-2005-01793 | 12,264.00 | 0.00 | 0.00 |
| Gina Patling | SB Secretary | to attend PLEASES MIMAROPA 1st Chapter Assembly; 05/13-16/15; Bali Beach and Garden Resort, Gloria, Or. Mdo. | 05/11/15 | 47196300 | 8,710.00 | 05/25/15 | 101-2908-02248 | 8,710.00 | 0.00 | 0.00 |
| Jeanette Llamar | Admin Aide IV | to attend PLEASES MIMAROPA 1st Chapter Assembly; 05/13-16/15; Bali Beach and Garden Resort, Gloria, Or. Mdo. | 05/11/15 | 47196301 | 5,710.00 | 06/17/15 | 101-1706-12130 | 5,710.00 | 0.00 | 0.00 |

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|---------------------|--------------|---|----------|----------|-----------|----------|----------------|-----------|-----------|------|
| Rowena Cuestas | LLSE | to attend PLEASES MIMAROPA 1st Chapter Assembly; 05/13-16/15; Bali Beach and Garden Resort, Gloria, Or. Mdo. | 05/11/15 | 47196302 | 5,710.00 | 06/17/15 | 101-1706-12129 | 5,710.00 | 0.00 | 0.00 |
| Sheryl B. Morales | SB Secretary | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang | 06/01/15 | 47196398 | 18,812.00 | 08/04/15 | 101-0408-02714 | 18,812.00 | 18,812.00 | 0.00 |
| Mara Edamzel Dudas | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang | 06/01/15 | 47196399 | 18,812.00 | 08/04/15 | 101-0408-02707 | 18,812.00 | 18,812.00 | 0.00 |
| Candido Melgar, Jr. | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang | 06/01/15 | 47196400 | 18,812.00 | 07/28/15 | 101-2807-02640 | 18,812.00 | 18,812.00 | 0.00 |
| Jojo de Villa | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang | 06/01/15 | 47196401 | 18,812.00 | 08/04/15 | 101-0408-02715 | 18,812.00 | 18,812.00 | 0.00 |

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|---------------------|------------------|---|----------|----------|------------|----------|----------------|------------|------------|----------|
| Leo de Villa | SB Member | to attend Phil. Councilors' League 2nd Ntl. Continuing Legislative Education; 06/10-12/15; SMX Convention Center, SM Lanang Premier, Davao City | 06/01/15 | 47196402 | 18,812.00 | 08/07/15 | 101-0708-02790 | 18,812.00 | 18,812.00 | 0.00 |
| Arleen B. Gutierrez | Mun. Treas. | rental of 10 untis PUV and accommodation & lodging- 3rd Mun. Dev't Full Council Meeting; 06/17-19/15; Batis Aramin Resort and Hotel, Bo. Malupak, Lucban, | 06/15/15 | 47196449 | 665,000.00 | 08/13/15 | none | 665,000.00 | 665,000.00 | 0.00 |
| Vilma Vargas | Admin Officer IV | | 06/30/15 | 47196508 | 7,674.00 | | | 0.00 | 0.00 | 7,674.00 |
| Jadel Dagdagan | Admin Officer IV | | 06/30/15 | 47196509 | 7,674.00 | | | 0.00 | 0.00 | 7,674.00 |
| Mary Ann Pante | LDRRMO II | | 06/30/15 | 47196510 | 7,674.00 | | | 0.00 | 0.00 | 7,674.00 |
| Joefel C. Ylagan | GSO | LTO registration, emission test, and inter-connectivity fee for different light vehicles and heavy equipments; 07/30/15 | 07/03/15 | 47196519 | 20,000.00 | 11/03/15 | 2 | 20,000.00 | 0.00 | 0.00 |

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|-------------------|--------------------------|---|----------|----------|-----------|----------|----------------|-----------|-----------|-----------|
| Precy Olmos | Mun. Engineer | to attend Seminar Workshop on Nat'l Bldg. Code of the Phil. (PD 1096) and its Implementing Rules and Regulations; 07/12-18/15; Skylight Convention Center, Roxas St., Pto. Princesa City, Palawan | 07/06/15 | 47196537 | 23,447.00 | 12/09/15 | 101-0912-04210 | 23,447.00 | 23,447.00 | 0.00 |
| Edwin Magsino | Cost Maintenance Foreman | to attend Seminar Workshop on Nat'l Bldg. Code of the Phil. (PD 1096) and its Implementing Rules and Regulations; 07/12-18/15; Skylight Convention Center, Roxas St., Pto. Princesa City, Palawan | 07/06/15 | 47196538 | 21,607.00 | 11/16/15 | 101-1611-03754 | 21,607.00 | 21,607.00 | 0.00 |
| Russell Oliva | | to attend 4th PHALTRA Nat'l Sharing of Best Practices on Treasury and Assessment of Operations and Wellness Program; 07/20-24/15; South Cotabato Complex, R. Alunan Ave., Koronadal City | 07/14/15 | 47196563 | 25,794.00 | 08/07/15 | 101-0708-02788 | 0.00 | 0.00 | 25,794.00 |
| Cromwell H. Gozar | | | 07/14/15 | 47196564 | 25,794.00 | | | 0.00 | 0.00 | 25,794.00 |

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|--------------------------|----------------------|---|----------|----------|-----------|----------|------------------------|-----------|-----------|----------|
| Raquelita Umali | MGDH I / OIC-MPDC | | 07/16/15 | 47196584 | 6,544.00 | | | 0.00 | 0.00 | 6,544.00 |
| Marieta Panelo | | | 07/16/15 | 47196585 | 6,264.00 | | | 0.00 | 0.00 | 6,264.00 |
| Abstenencia de Guzman | MSWDO | to attend Social Pension Program Implementation Review and Consultation Dialogue-R.A. 9994; 08/11-15/15; Puerto Princesa City, Palawan; with Mr. Mario B. Maramot | 07/21/15 | 51304803 | 18,028.00 | 10/01/15 | 101- 0110- 03302 | 18,028.00 | 18,028.00 | 0.00 |
| Gina Patling | SB Secretary | to attend PLEASES 7th Nat'l Executive Board and Board of Trustees Conference cum Seminar; 08/12-15/15; Apo View Hotel, Davao City | 07/30/15 | 51304840 | 17,147.00 | 10/12/15 | 101- 2309- 03238 | 17,147.00 | 17,147.00 | 0.00 |
| Sheryl B. Morales | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304994 | 17,034.00 | 11/02/15 | 101- 0211- 03566 | 17,034.00 | 17,034.00 | 0.00 |
| Mara Edamzel Dudas | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304995 | 17,034.00 | 11/03/15 | 101- 0911- 03580 | 17,034.00 | 17,034.00 | 0.00 |

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|---------------------|-------------------|--|----------|----------|-----------|----------|----------------|-----------|-----------|-----------|
| Candido Melgar, Jr. | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304996 | 17,034.00 | 11/02/15 | 101-0211-03567 | 17,034.00 | 17,034.00 | 0.00 |
| Leo de Villa | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304997 | 17,034.00 | 11/02/15 | 101-0211-03568 | 17,034.00 | 17,034.00 | 0.00 |
| Edgar Ibrahim | | | 09/03/15 | 51304998 | 17,034.00 | | | 0.00 | 0.00 | 17,034.00 |
| Jojo de Villa | SB Member | to attend Negosyo sa Bayan Entrepreneurship Support and Dev't Training; 09/15-19/15; The Royal Mandaya Hotel, Davao City | 09/03/15 | 51304999 | 17,034.00 | 11/06/15 | 101-0611-03569 | 17,034.00 | 17,034.00 | 0.00 |
| Aloysius Pesigan | PESO Manager | to attend 15th Nat'l PESO Congress; 10/25-29/15; Phil. International Convention Center (PICC), Pasay City | 09/28/15 | 51305085 | 8,110.00 | 12/04/15 | 101-0412-04142 | 8,110.00 | 8,110.00 | 0.00 |
| Raquelita Umali | MGDH I / OIC-MPDC | to attend Phil. Cooperative Centennial Year Culmination Rites and Coop. Expo; 10/10-23/15; Philtrade Center, Pasay City | 10/12/15 | 51305144 | 6,385.00 | 11/23/15 | 101-2311-03958 | 6,385.00 | 0.00 | 0.00 |

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|----------------|--------------|--|----------|----------|-----------|----------|------------------------|-----------|-----------|------|
| Gina Patling | SB Secretary | to attend PLEASES 8th Nat'l Executive Board and Board of Trustees Conference cum Seminar; 11/10-15/15; Dynasty Court Hotel, Cagayan de Oro City | 10/26/15 | 51305209 | 15,977.00 | 12/22/15 | 101- 2212- 04362 | 15,977.00 | 15,977.00 | 0.00 |
| Rowena Bugarin | HRMO I | to attend 5th Luzon Convention of Human Resource Mgt. Practicioners; 11/30-12/04/15; CAP-John Hade Trade and Cultural Center, Camp John Hay, Baguio City | 11/11/15 | 51305289 | 10,494.00 | 12/09/15 | 101- 0912- 04204 | 10,494.00 | 0.00 | 0.00 |
| Lily Alagao | Agri. Tech. | to attend 81st RIC Nat'l Convention; 11/23-27/15; Orchid Garden Hotel, Zamboanga City | 11/16/15 | 51305299 | 12,714.00 | 12/23/15 | 101- 2312- 04383 | 12,714.00 | 12,714.00 | 0.00 |
| Marita Carmona | Agri. Tech. | to attend 81st RIC Nat'l Convention; 11/23-27/15; Orchid Garden Hotel, Zamboanga City | 11/16/15 | 51305300 | 12,714.00 | 12/23/15 | 101- 2312- 04384 | 12,714.00 | 12,714.00 | 0.00 |

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| Sheryl B. Morales | SB Member | to attend Phil. Councilors' League 4th Qtr Nat'l Executive Officers- Nat'l Board (NEO- NB) Meeting and 7th Series of Continuing Local Legislative Education Program (CLLEP); 12/09-11/15; Tagaytay International Convention Center, Tagaytay City | 12/02/15 | 51305357 | 11,204.00 | 12/30/15 | 101-3012-04489 | 11,204.00 | 0.00 | 0.00 |
| Mara Edamzel Dudas | SB Member | to attend Phil. Councilors' League 4th Qtr Nat'l Executive Officers- Nat'l Board (NEO- NB) Meeting and 7th Series of Continuing Local Legislative Education Program (CLLEP); 12/09-11/15; Tagaytay International Convention Center, Tagaytay City | 12/02/15 | 51305358 | 11,204.00 | 12/30/15 | 101-3012-04492 | 11,204.00 | 0.00 | 0.00 |
| Candido Melgar, Jr. | | | 12/02/15 | 51305359 | 11,204.00 | | | 0.00 | 0.00 | 11,204.00 |

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| Jojo de Villa | SB Member | to attend Phil. Councilors' League 4th Qtr Nat'l Executive Officers-Nat'l Board (NEO-NB) Meeting and 7th Series of Continuing Local Legislative Education Program (CLLEP); 12/09-11/15; Tagaytay International Convention Center, Tagaytay City | 12/02/15 | 51305361 | 11,204.00 | 12/30/15 | 101-3012-04490 | 11,204.00 | 0.00 | 0.00 |
| Edgar Ibrahim | | | 12/02/15 | 51305363 | 11,204.00 | | | 0.00 | 0.00 | 11,204.00 |
| Leo de Villa | SB Member | to attend Phil. Councilors' League 4th Qtr Nat'l Executive Officers-Nat'l Board (NEO-NB) Meeting and 7th Series of Continuing Local Legislative Education Program (CLLEP); 12/09-11/15; Tagaytay International Convention Center, Tagaytay City | 12/03/15 | 51305376 | 11,204.00 | 12/30/15 | 101-3012-04491 | 11,204.00 | 0.00 | 0.00 |
| Virgilio Añonuevo | Mun. Assessor | to attend Year-end Assessment Refresher Activities and Writeshop; 12/10-11/15; Roxas, Or. Mdo. | 12/08/15 | 51305406 | 3,110.00 | 12/29/15 | 101-2912-04450 | 3,110.00 | 0.00 | 0.00 |

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| Rosalie Regala | Admin Aide I | to attend Year-end Assessment Refresher Activities and Writeshop; 12/10-11/15; Roxas, Or. Mdo. | 12/08/15 | 51305407 | 3,110.00 | 12/29/15 | 101-2912-04452 | 3,110.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ 01/03/15_ Naujenio Ako Talentado | 01/05/15 | 47195667 | 79,000.00 | 01/12/15 | 01-003 | 79,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 01/05/15 | 47195668 | 150,000.00 | 01/12/15 | 01-001 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Jan | 01/08/15 | 47195697 | 496,663.16 | 01/16/15 | 01-003 | 496,663.16 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Overtime pay | 01/08/15 | 47195698 | 238,804.89 | 01/12/15 | 01-002 | 238,804.89 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Jan | 01/09/15 | 47195715 | 118,500.00 | 01/16/15 | 01-003 | 118,500.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 01/12/15 | 47195719 | 150,000.00 | 01/20/15 | 01-002 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Anniversary Bonus | 01/13/15 | 47195731 | 516,000.00 | 01/16/15 | 01-004 | 516,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Jan | 01/13/15 | 47195732 | 1,394,485.19 | 01/19/15 | 01-005 | 1,394,485.19 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 01/20/15 | 47195755 | 150,000.00 | 02/03/15 | 01-003 | 150,000.00 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Jan | 01/21/15 | 47195770 | 422,437.93 | 01/30/15 | 01-006 | 422,437.93 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Jan | 01/28/15 | 47195816 | 897,296.67 | 01/30/15 | 01-007 | 897,296.67 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 02/03/15 | 47195831 | 150,000.00 | 02/12/15 | 02-004 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Feb | 02/04/15 | 47195845 | 509,703.39 | 02/13/15 | 02-008 | 509,703.39 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | LP_R&M_Public Market | 02/05/15 | 47195847 | 19,800.00 | 02/13/15 | 02-008 | 19,800.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Feb | 02/11/15 | 47195868 | 1,420,578.73 | 02/16/15 | 02-009 | 1,420,578.73 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 02/12/15 | 47195875 | 150,000.00 | 02/27/15 | 02-005 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Clothing Allowance | 02/18/15 | 47195892 | 900,000.00 | 02/27/15 | 02-011 | 900,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Feb | 02/20/15 | 47195900 | 536,223.08 | 02/27/15 | 02-010 | 536,223.08 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Feb | 02/24/15 | 47195918 | 4,542.50 | 02/27/15 | 02-010 | 4,542.50 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Feb | 02/25/15 | 47195925 | 900,973.65 | 02/27/15 | 02-012 | 900,973.65 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Various AICS', TEVs, and reimbursements | 03/02/15 | 47195949 | 150,000.00 | 03/11/15 | 03-006 | 150,000.00 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Mar | 03/04/15 | 47195959 | 599,820.96 | 03/17/15 | 03-013 | 599,820.96 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Various AICS', TEVs, and reimbursements | 03/11/15 | 47195997 | 150,000.00 | 03/31/15 | 03-007 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Mar | 03/11/15 | 47195998 | 1,411,282.32 | 03/17/15 | 03-014 | 1,411,282.32 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Mar | 03/18/15 | 47196037 | 775,572.87 | 03/31/15 | 03-015 | 775,572.87 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Mar | 03/18/15 | 47196044 | 6,873.65 | 03/31/15 | 03-015 | 6,873.65 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ 03/29-04/05/15; OPLAN Morionan sa Naujan 2015 | 03/24/15 | 47196066 | 190,000.00 | 04/22/15 | 04-020 | 190,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Incentive_ 03/29-04/05/15; OPLAN Morionan sa Naujan 2015 | 03/24/15 | 47196067 | 22,000.00 | 04/22/15 | 04-021 | 22,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Mar | 03/26/15 | 47196089 | 906,602.23 | 03/31/15 | 03-016 | 906,602.23 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 04/01/15 | 47196105 | 150,000.00 | 04/13/15 | 04-008 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Apr | 04/06/15 | 47196116 | 668,892.93 | 04/17/15 | 04-017 | 668,892.93 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Apr | 04/06/15 | 47196117 | 291,605.70 | 04/17/15 | 04-018 | 291,605.70 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Apr | 04/13/15 | 47196150 | 1,169,512.97 | 04/22/15 | 04-019 | 1,169,512.97 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 04/16/15 | 47196167 | 150,000.00 | 04/28/15 | 04-009 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Apr | 04/17/15 | 47196175 | 535,166.37 | 04/30/15 | 04-022 | 535,166.37 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | PIB | 04/22/15 | 47196199 | 320,000.00 | 04/30/15 | 04-023 | 320,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Apr | 04/28/15 | 47196227 | 918,692.76 | 04/30/15 | 04-024 | 918,692.76 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 04/28/15 | 47196228 | 150,000.00 | 05/12/15 | 05-010 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for May | 05/06/15 | 47196271 | 672,719.33 | 05/20/15 | 05-025 | 672,719.33 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ 05/08-29/15 "GO HEARTS" Saya sa Plaza - <i>(singing contests and parlor games)</i> | 05/11/15 | 47196285 | 48,000.00 | 11/24/15 | 11-064 | 48,000.00 | 48,000.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for May | 05/11/15 | 47196298 | 1,467,132.29 | 05/19/15 | 05-026 | 1,467,132.29 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 05/12/15 | 47196303 | 150,000.00 | 05/29/15 | 05-011 | 150,000.00 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Hired Van and Food & Accomodation- LLEDAC; 05/14-15/15; Royal Splash, San Antonio, Gloria, Or. Mdo. | 05/12/15 | 47196304 | 106,420.00 | 07/27/15 | 07-039 | 106,420.00 | 106,420.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for May | 05/20/15 | 47196324 | 556,865.03 | 05/29/15 | 05-027 | 556,865.03 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Mid-year Bonus and Cash Gift | 05/21/15 | 47196336 | 2,069,729.05 | 05/29/15 | 05-028 | 2,069,729.05 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for May | 05/27/15 | 47196371 | 951,966.67 | 05/29/15 | 05-029 | 951,966.67 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize and Honorarium of Umpire_ 05/08-29/15_ "GO HEARTS" (Women's Summer Beach Volleyball Tournament) | 05/29/15 | 47196378 | 87,500.00 | 07/08/15 | 07-035 | 87,500.00 | 87,500.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 06/01/15 | 47196379 | 150,000.00 | 06/09/15 | 06-012 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_Day Care Worker Week Celebration | 06/01/15 | 47196380 | 11,750.00 | 06/23/15 | 06-032 | 11,750.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for May | 06/03/15 | 47196409 | 541,657.09 | 06/17/15 | 06-030 | 541,657.09 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 06/09/15 | 47196433 | 150,000.00 | 06/25/15 | 06-013 | 150,000.00 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Salaries for Jun | 06/10/15 | 47196447 | 1,478,335.63 | 06/17/15 | 06-031 | 1,478,335.63 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Jun | 06/22/15 | 47196481 | 688,731.02 | 07/02/15 | 06-032 | 688,731.02 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Jun | 06/22/15 | 47196482 | 105,000.00 | 07/02/15 | 06-032 | 105,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 06/25/15 | 47196494 | 150,000.00 | 07/09/15 | 07-014 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Jun | 06/26/15 | 47196507 | 980,629.13 | 07/02/15 | 06-034 | 980,629.13 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Jun | 07/06/15 | 47196528 | 585,250.93 | 07/23/15 | 07-038 | 585,250.93 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Assistance_ Recognition of Senior Citizen at District VIII | 07/08/15 | 47196551 | 40,000.00 | 07/15/15 | 07-036 | 40,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 07/09/15 | 47196557 | 150,000.00 | 07/28/15 | 07-015 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Jul | 07/10/15 | 47196561 | 1,501,188.29 | 07/20/15 | 07-037 | 1,501,188.29 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_Exemplary Pantawid Pamilya Children | 07/16/15 | 47196567 | 11,000.00 | 08/05/15 | 08-043 | 11,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ Outstanding BNS, Nutrition Month, | 07/21/15 | 51304802 | 14,000.00 | 08/05/15 | 08-042 | 14,000.00 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Aug | 07/21/15 | 51304814 | 789,860.29 | 07/31/15 | 07-040 | 789,860.29 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 07/28/15 | 51304831 | 150,000.00 | 08/04/15 | 07-016 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Jul | 07/29/15 | 51304835 | 999,238.62 | 08/04/15 | 07-041 | 999,238.62 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Various AICS', TEVs, and reimbursements | 08/04/15 | 51304855 | 150,000.00 | 08/12/15 | 08-017 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Aug | 08/05/15 | 51304856 | 703,256.66 | 08/14/15 | 08-044 | 703,256.66 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Aug | 08/11/15 | 51304889 | 1,509,294.24 | 08/14/15 | 07-045 | 1,509,294.24 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Various AICS', TEVs, and reimbursements | 08/12/15 | 51304906 | 150,000.00 | 08/28/15 | 08-018 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Aug | 08/24/15 | 51304936 | 610,329.20 | 08/28/15 | 08-046 | 610,329.20 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ Poster-Making Contest TB Caravan | 08/24/15 | 51304937 | 4,000.00 | 09/15/15 | 09-049 | 4,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Aug | 08/26/15 | 51304943 | 1,028,117.08 | 08/28/15 | 08-047 | 1,028,117.08 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 09/01/15 | 51304955 | 150,000.00 | 09/22/15 | 09-019 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Sep | 09/03/15 | 51305005 | 778,476.72 | 09/15/15 | 09-048 | 778,476.72 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Cash Prize and Honorarium of Umpire_09/04-10/15_ DABALISTIHIT Festival Men's Beach Volleyball Tournament | 09/03/15 | 51305006 | 115,500.00 | 10/15/15 | 10-054 | 115,500.00 | 115,500.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Sep | 09/09/15 | 51305020 | 1,543,009.52 | 09/18/15 | 09-050 | 1,543,009.52 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Sep | 09/21/15 | 51305071 | 676,854.18 | 09/30/15 | 09-051 | 676,854.18 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_10/22/15_ Employees Day 2015 Bingo Social | 09/22/15 | 51305075 | 26,458.00 | 12/08/15 | 12-068 | 26,458.00 | 26,458.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 09/24/15 | 51305076 | 150,000.00 | 10/19/15 | 10-020 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Sep | 09/24/15 | 51305077 | 34,053.50 | 09/30/15 | 09-051 | 34,053.50 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Sep | 09/28/15 | 51305099 | 1,009,500.80 | 10/06/15 | 09-052 | 1,009,500.80 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Oct | 10/07/15 | 51305139 | 618,457.08 | 10/15/15 | 10-053 | 618,457.08 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_10/23/15_ Senior Citizen's Month Celebration | 10/12/15 | 51305162 | 29,700.00 | 11/02/15 | 10-059 | 29,700.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Oct | 10/13/15 | 51305164 | 1,459,499.58 | 10/19/15 | 10-055 | 1,459,499.58 | 0.00 | 0.00 |

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| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Oct | 10/21/15 | 51305193 | 660,486.83 | 10/29/15 | 10-055j | 660,486.83 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 10/26/15 | 51305210 | 150,000.00 | 11/16/15 | 11-021 | 150,000.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Oct | 10/28/15 | 51305225 | 1,005,367.99 | 11/02/15 | 10-058 | 1,005,367.99 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ 11/30/15_ "GO HEARTS" Saya sa Plaza - <i>(Kaluluwahan sa Naujan 2015)</i> | 10/30/15 | 51305229 | 8,100.00 | 12/08/15 | 12-069 | 8,100.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | | 11/05/15 | 51305255 | 917,510.33 | 11/24/15 | 11-063 | 917,510.33 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | PEI & Loyalty Cash Award | 11/10/15 | 51305270 | 4,284,121.06 | 11/18/15 | 11-060 | 4,284,121.06 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Salaries for Nov | 11/12/15 | 51305292 | 1,498,221.65 | 11/18/15 | 11-061 | 1,498,221.65 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | | 11/16/15 | 51305296 | 150,000.00 | | | 0.00 | 0.00 | 150,000.00 |
| Emilie C. Masuba | CDO | Year-end bonus & cash gift | 11/16/15 | 51305297 | 2,356,659.50 | 11/24/15 | 11-062 | 2,356,659.50 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Cash Prize_ 11/18/15_ Children's Month Celebration_ MSWDO | 11/18/15 | 51305301 | 14,650.00 | 11/24/15 | 11-065 | 14,650.00 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | Wages of Job Orders & Contractuals, & Various Labor Payrolls for Nov | 11/19/15 | 51305317 | 858,558.54 | 12/01/15 | 11-066 | 858,558.54 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | | 11/24/15 | 51305337 | 150,000.00 | | | 0.00 | 0.00 | 150,000.00 |
| Emilie C. Masuba | CDO | Salaries for Nov | 11/25/15 | 51305339 | 927,783.11 | 12/02/15 | 11-067 | 927,783.11 | 0.00 | 0.00 |
| Emilie C. Masuba | CDO | various AICS' and reimbursements for TEV, mobile & internet subscriptions, and other | 12/10/15 | 51305431 | 200,000.00 | 12/26/15 | 12-005 | 200,000.00 | 0.00 | 0.00 |

[illegible]

[illegible]

[illegible]

| | | | | | | | | | | |
|-------|--|--|--|--|---------------|--|--|---------------|------------|------------|
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | | | 0.00 | 0.00 | 0.00 |
| TOTAL | | | | | 40,077,844.28 | | | 39,752,844.28 | 415,878.00 | 325,000.00 |

Municipality of Naujan
LONG OUTSTANDING UNUTILIZED FUND TRANSFERS FROM NGAs
As of December 31, 2015

| Source Agency/Particulars | Balance as of December 31, 2015 | Aging | | | | |
|--|---------------------------------------|----------------------|----------------------------|----------------------------|----------------------------|----------------------|
| | | Less than 2 Years | 2 but Less than 3 Years | 3 but Less than 4 Years | 4 but Less than 5 Years | 5 Years and Above |
| DBM PDAF 122911-Rehab. & Const. of Market- SARO NO. G-11-01989 | 3,445.40 | | | | 3,445.40 | |
| PDAF SARO-BMB-G-11-T000004511 dtd 022112 | 203,393.50 | | | 203,393.50 | | |
| DA, PHILRICE Proj | 260.07 | | | | 260.07 | |
| COMELEC for DepEd | 33.00 | | | | | 33.00 |
| Community Base Monitoring System (CBMS) | 3,903.36 | | | | | 3,903.36 |
| DAR IVB, Gen. Esco road concreting | 160,035.43 | | | | | 160,035.43 |
| Kilos Asenso Prog. | 3,499.00 | | | | | 3,499.00 |
| MFARMC-financial assistance | 220.00 | | | | | 220.00 |
| Fish Processing | 7,027.60 | | | | | 7,027.60 |
| DENR-EMB Reg IVB-const of movable fence, Batuk | 317.40 | | 317.40 | | | |
| NTC-training cost of 18 TWSP 2013 scholars for SMAW NC II | 180,000.00 | | 180,000.00 | | | |
| COMELEC beginning balance | 5,059.68 | | | | | 5,059.68 |
| Total | 567,194.44 | 0.00 | 180,317.40 | 203,393.50 | 3,705.47 | 179,778.07 |

MUNICIPALITY OF NAUJAN
CHECKLIST FOR REQUIREMENTS OF SOLID WASTE MANAGEMENT PLAN

| ✓ | X | REMARKS | COMPONENTS/ELEMENTS |
|---|---|---|---|
| | | | 1 Background Information |
| | | | a City or Municipal Profile |
| | X | | i) Estimated population of each barangay within the city or municipality and population projection for a 10-year period; |
| | X | | ii) Illustration or map of the city/municipality, indicating locations of residential, commercial, and industrial centers, and agricultural area, as well as dump sites, landfills and other solid waste facilities. The illustration shall indicate as well, the proposed sites for disposal and other solid waste facilities; |
| | X | | iii) Estimated solid waste generation and projection by source, such as residential, market, commercial, industrial, construction/demolition, street waste, agricultural, agro-industrial, institutional, other wastes; and |
| ✓ | | | iv) Inventory of existing waste disposal and other solid waste facilities and capacities; including an inventory of existing equipment used for collection and the number of people involved in solid waste management, in order that the budget required to implement plans and cost estimations, be calculated. |
| ✓ | | WACS activities for commercial, residential and institutional/gov't offices on April 21-23, 2015. | 2 Waste Characterization |
| | | | 3 Collection and Transfer |
| | | | a Geographic subdivisions to define the coverage of the solid waste collection area in every barangay |
| | X | There is no transfer station being established in LGU. Wastes are directly collected from households/establishments and brought to disposal site. | i) Availability and provision of properly designed containers or receptacles in selected collection points for the temporary storage of solid waste while awaiting collection and transfer to processing sites or to final disposal sites; |
| | X | | ii) Segregation of different types of solid waste for re-use, recycling and composting; |
| ✓ | | The garbage truck being used is partially damaged by rust. | iii) Hauling and transfer of solid waste from source or collection points to processing sites or final disposal sites; |
| ✓ | | Promotes "no segregation, no collection policy" but is not sustained because of lack of vehicle to collect segregated wastes. | iv) Issuance and enforcement of ordinances to effectively implement a collection system in the barangay; |
| ✓ | | No training for the SWM workers was conducted for proper handling of wastes. | v) Provision of properly trained officers and workers to handle solid waste disposal. |

| ✓ | ✗ | REMARKS | COMPONENTS/ELEMENTS |
|---|---|---|--|
| | | | 4 Processing |
| ✓ | | MRF located in the disposal area is the only processing facility of the municipality partially damaged by Typhoon Nona. Currently, no system was established for the operations of the MRF. | a Methods and the facilities required to process the solid waste, including the use of intermediate treatment facilities for composting, recycling, conversion and other waste processing systems |
| | | | 5 Source Reduction |
| ✓ | | Enforcement of MO No. 77, s.2015 re: regulation on use of plastic bags and styrofoam as packaging materials and MO No. 004 s.1995 re anti-littering . | a strategies in reducing the volume of solid waste generated at source; |
| ✓ | | | b measures for implementing such strategies and the resources necessary to carry out such activities; |
| | X | | c other appropriate waste reduction technologies that may also be considered, provided that such technologies conform with the standards set pursuant to RA 9003; |
| | X | | d the types of wastes to be reduced pursuant to Section 15 of RA 9003; |
| | X | | e the methods that the LGU will use to determine the categories of solid wastes to be diverted from disposal at a disposal facility through re-use, recycling and composting; |
| | X | | f new facilities and of expansion of existing facilities which will be needed to implement re-use, recycling and composting |
| | | | 6 Recycling |
| ✓ | | Encourages stakeholders in the campaign "May Pera sa Basura" | a The types of materials to be recycled under the programs |
| ✓ | | The SWM Board planned for the segregation of solid wastes into recyclables, compostables and mixed solid waste/residuals. | b The methods for determining the categories of solid wastes to be diverted from disposal at a disposal facility through recycling; |
| | X | | c New facilities and expansion of existing facilities needed to implement the recycling component. |
| | X | | d Evaluation of the feasibility of procurement preferences for the purchase of recycled products |
| ✓ | | There are 7 private junk shops and ambulant junk buyers buying recyclable wastes. | e Evaluation of industrial, commercial, residential, agricultural, governmental, and other curbside, mobile, drop-off, and buy-back recycling programs, manual and automated materials recovery facilities, zoning, building code changes and rate structures which encourage recycling of materials |
| | | | 7 Composting |
| | X | | a The types of materials which will be composted under the programs |
| | X | | b The methods for determining the categories of solid wastes to be diverted from disposal at a disposal facility through composting; |
| | X | | c New facilities, and expansion of existing facilities needed to implement the composting component. |

| ✓ | ✗ | REMARKS | COMPONENTS/ELEMENTS |
|---|---|--|---|
| | X | | d Description of methods for developing the markets for composted materials, including, but not limited to, an evaluation of the feasibility of procurement preferences for purchase of composted products. |
| | | | 8 Solid Waste Facility and Final Disposal |
| | | | a Projection of the amount of disposal capacity needed to accommodate the solid waste generated, reduced by the following: |
| ✓ | | | i) Implementation of source reduction, recycling, and composting programs required in this Section or through implementation of other waste diversion activities |
| ✓ | | The SLF Category I is situated in 5.8 hectare property in Brgy. Buhangin and LGU is planning to procure additional lot in Brgy. Apitong that will serve as additional disposal facility. | ii) Any permitted disposal facility which will be available during the 10-year planning period |
| | | Not Applicable | iii) All disposal capacity which has been secured through an agreement with another LGU, or through an agreement with a solid waste enterprise. |
| ✓ | | | b Identification of existing and proposed disposal sites and waste management facilities in the city or municipality or in other areas. |
| ✓ | | The LGU planned to transfer to a new site in Brgy. Apitong, wherein the old SLF will be converted into Ecological Park. | c Specification of the strategies for the efficient disposal of waste through existing disposal facilities and the identification of prospective sites for future use. |
| | | | 9 Education and Public Information |
| ✓ | | There are several IEC activities conducted. | a Description of how the LGU will educate and inform its citizens about the source reduction, recycling, and composting programs. |
| | | | 10 Special Wastes |
| ✓ | | Hospital wastes are disposed in the respective septic tanks | a Inclusion of existing waste handling and disposal practices for special waste or household hazardous wastes, and the identification of current and proposed programs to ensure the proper handling, re-use, and long-term disposal of special wastes. |
| | | | 11 Resource Requirement and Funding |
| ✓ | | An illustration shows that the garbage fees generated is not sufficient to cover the expenses incurred in the implementation of the program. | a Identification and description of project costs, revenues, and revenue sources the LGU will use to implement all components of the LGU solid waste management plan. |
| | X | | b Indicate specific projects, activities, equipment and technological requirements for which outside sourcing of funds or materials may be necessary to carry out the specific components of the plan |
| | X | | c Define the specific uses for its resource requirements and indicate its costs. |

| ✓ | ✗ | REMARKS | COMPONENTS/ELEMENTS |
|---|---|---------|---|
| | X | | d Indicate how the Municipality intends to generate the funds for the acquisition of its resource requirements, if certain resource requirements are being or will be sourced from fees, grants, donations, local funding and other means |
| | | | 12 Privatization of Solid Waste Management Projects |
| | X | | a Indicate specific measures to promote the participation of the private sector in the management of solid wastes, particularly in the generation and development of the essential technologies for solid waste management |
| | X | | b Identification and promotion of specific projects or component activities of the plan which may be offered as private sector investment activity |
| | X | | c Provision and establishment of appropriate incentives for private sector involvement in solid waste management |
| | | | 13 Incentive Programs |
| ✓ | | | a Inclusion of a program providing for incentives, cash or other wise, which shall encourage the participation of concerned sectors |

Legend:

✓

Included

✗

Not included

Municipality of Naujan
20% Development Fund
LIST OF UNIMPLEMENTED PROJECTS
As of December 31, 2015

| Item No. | Location | Project | Appropriation/ Allotment |
|-----------|------------|---|--------------------------|
| 2015 | | | |
| 1 | Concepcion | Construction of Bridge | P 250,000.00 |
| 2 | Naujan | Purchase of Medical Equipment | 1,500,000.00 |
| 3 | Melgar A | Purchase and Development of Relocation Site | 2,000,000.00 |
| 4 | Naujan | Establishment of OTOP Store Express (GPBP Counterpart) | 3,350,000.00 |
| 5 | Naujan | Construction of Coffee Shop at Plaza | 350,000.00 |
| 6 | Naujan | Construction of Coffee/ Souvenir Shop at Bahay-Tuklasan | 450,000.00 |
| 7 | Naujan | Fabrication of Glass Bottom Boat | 400,000.00 |
| 8 | Naujan | Installation of Streetlights from Poblacion I to Pinagsabangan II | 1,023,182.00 |
| Sub-total | | | 9,323,182.00 |
| 2012 | | | |
| 9 | Naujan | Land for Slaughterhouse | 2,000,000.00 |
| 10 | | SWM-Land improvements | 165,000.00 |
| 11 | | SWM-Other Structures | 18,755.83 |
| 12 | | SWM-Construction and Heavy Equipment | 150,206.60 |
| 13 | | Land for Poverty Reduction Program | 4,923,600.00 |
| 14 | | Land Improvements for Poverty Reduction Program | 550,000.00 |
| 15 | | NTC-Electrification | 500,000.00 |
| 16 | | NTC-Artesian Wells, Reservoirs, Pumping Stations and Conduits | 110,000.00 |
| 17 | | Other Structures for Livelihood Program | 1,000,000.00 |
| 18 | | R&M-Electrification, Power and Energy Structures | 500,000.00 |
| 19 | | Construction and Heavy Equipment for Barangay Development Program | 1,382,548.00 |
| Sub-total | | | 11,300,110.43 |
| TOTAL | | | P 20,623,292.43 |