



**KOLAMBUGAN WATER DISTRICT**  
*Kolambugan, Lanao del Norte*  
**Agency Action Plan and Status of Implementation (AAPSI)**  
**Audit Observations and Recommendations**  
*For the Calendar Year 2019*

Ref.	Audit Observations	Audit Recommendation(s)	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation	Action to be Taken
			Action Plan/Management Comment	Person/Dept. Responsible	Target Implementation Date				
				From	To				
AOM No. 2020-001 (KOLWD)	Water Sales for the month of December 2019 amounting to P 95,415.35 were not accrued and recognized as income contrary to the Philippine Accounting Standards PAS 1 and PAS 18. Thus resulting to understatement of income from water sales and related accounts receivable accounts.	We recommend that Management start recognizing their accrued income from water sales and to adjust the necessary accounts to reflect a more accurate and reliable balance in the financial statements.	The District is going to start recognizing the accrued income from water sales and adjust the necessary accounts for a more accurate and reliable balance in financial statements immediately.	Accounting Unit	January 2020	December 2020	Fully Implemented		
AOM No. 2020-002 (KOLWD)	The inefficiency of the District to collect long outstanding and inactive accounts Receivable amounting to P 257,461.63 contravenes Sec. 10 of the Districts Service concession Contract and unfavorably affects the Water Districts Operations.	We recommend that Management closely monitor the receivables and intensify its collection, otherwise, file the appropriate request for authority to write-off for the dormant accounts	The District is going to collect the said outstanding amount on an installment basis and we'll be sending a demand letter. And if the account is deemed uncollectible the management will then request for write off of their accounts. But some of the amounts under over a year are due to leaking which the concessionaires are paying through an installment basis.	Accounting Unit	January 2020	December 2020	Fully Implemented		

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AOM No. 2020-003 (KOLWD)	The District did not comply with Section 4 of the Implementing Rules and Regulations of Republic act 10121 and section 37 of the General Appropriations Act (GAA) for FY 2019 to implement programs, projects and activities to address the adverse effects of climate change and disaster risk reduction and mitigation.	The Agency did not comply with Section 4 of the Implementing Rules and Regulations of Republic Act 10121 and Section 37 of the General Appropriations Act (GAA) for FY 2019 to implement programs, projects and activities to address the adverse effects of climate change and disaster risk reduction and mitigation.	The District has not yet implemented the rules and regulations of the Republic Act 10121 and section 37 of the General Appropriation Act 10121 in section 37 of the General Appropriation Act (GAA) for FY 2019 to implement programs, project activities to adverse effects of climate change and disaster risk reduction and mitigation. To date, the district has been planning a program for shallow wells development in preparation for the loss of spring water due to climate change.	Maintenance/Operation Section	January 2020	December 2020	Fully Implemented		
AOM No. 2020-004 (KOLWD)	Kolambugan Water District did not use gender statistics and sex disaggregated data and the existing gender analysis tools such as the Harmonized GAD Guidelines to determine the extent of the gender -responsiveness of its programs, activities, and projects in the prepared GAD Plan and budget for calendar year 2019, thereby making the attribution of the GAD budget doubtful.	We recommend management to: 1. Prioritize gender mainstreaming efforts in GAD planning and budgeting to be headed by its GAD Focal Point System by using existing gender analysis tools such as the HGDC in the identification, design, implementation, management, and monitoring and evaluation stages of the	The District agrees with the auditors' comments, and the following steps will be taken to take this into action. The District will assign a unit to plan for the process of gathering data as well as the overall scheme of the GAD plan.	Admin Section	January 2020	December 2020	Fully Implemented		

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AOM No. 2020-005 (KOLWD)		<p>various PAPs of the District to determine the extent of their gender-responsiveness and amount to be attributed to the GAD budget;</p> <p>If the district is not yet trained on the use of the tool, or the GFPS is not capacitated to conduct such gender analysis, it is recommended to seek the assistance of an expert or make representation through the Board of Directors to request for training and workshop from accredited institutions;</p> <p>2. Improve and develop the existing GAD Database or Sex-Disaggregated Data for proper utilization in the planning, budgeting, programming, and policy formulation of the District, as well as proper charging of the object of expenditures on actual</p>	<p>We will then use certain tools for the analysis of the data in the assistance of an expert. Then we will enhance such database or data to properly utilize budget programs, and even policy formulation of the District.</p>	Admin Section	January 2020	December 2020	Fully Implemented		

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AOM No. 2020-006 (KOLWD)	The Agency did not undertake preliminary actions on the development of a Water Safety Plan as required in LWUA Memorandum Circular No.010.14 and DOH Administrative Order No 2014-0027, as consequence, risk that threaten the safe quality of drinking water and public health may not have been properly addressed by appropriate control measures.	We recommended that management carry out the necessary steps in the preparation and development of a Water Safety Plan this CY 2019 as provided under DOH Administrative Order No. 2014-0027.	The District has not yet implemented the Water Safety Plan as to date, because as of now the District has no idea in the preparation of the said plan. The District is still waiting for a schedule of training in the preparation of the water safety plan.	Admin Section	January 2020	December 2020	Not Implemented	The District is waiting for a seminars/training regarding Water Safety Plan in order for us to be guided with proper instructions and materials needed for it to be planned well.	
AOM No. 2020-007 (KOLWD)	Physical count of Property, Plant and Equipment was not conducted as mandated by Section 38, Volume 1 of the Government Accounting Manual (GAM) thus the amount of the Fixed assets account balance reflected in the Financial statements in the amount Of P 9,660,293.00 is of doubtful validity.	We recommend that physical count of inventory be conducted. Submit to the Office of the Auditor a copy of Report on the Physical Count of Inventory, duly reconciled with the Supply Ledger Cards maintained by the	The District is going to conduct a physical count of Property, Plant and Equipment amounting to P 9,660,293.00. We are going to send the said documents.	Finance/Operation Section	January 2020	December 2020	Fully Implemented		

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AOM No. 2020-008 (KOLWD)	Physical Count of Inventory was not conducted as mandated by Section 13, Volume 1 of the Government Accounting Manual and duly reconciled with the Supplies Ledger Card and Stock Cards Kept by the Accounting Unit and the Property/Supply Unit respectively as provided by Section C,D and E, Appendix 66, Volume 11 puts I doubt the validity of the amount of Inventory as reflected in the financial statements of in the amount of P 489,626.19. The District did not adhere to Republic Act No.656 (Property Insurance Law) to insure valuing P 10,033,918.19 thus exposing District property to indefinable damage, loss due to fire, earthquake, storm or other casualty brought by fortuitous events and/ or force majeure.	We recommend that adherence to Section 5 of RA 656 to protect the District against any damage or loss properties or assets and interests due to fire, earthquake, storm, or other fortuitous Events/casualty. Submit yearly the Property Inventory Form to the Government Service Insurance System and to the Office of the Supervising Auditor/Audit Team Leader every 30 <sup>th</sup> day of April.	The District has not yet insured the property plant and equipment because the District has no idea on how to process the said documents. The District is going to visit GSIS office to ask query regarding the processing of the said insurance KOLWD District property.	Admin/Finance Section	January 2020	December 2020	Partially Implemented	The District has started processing for an Insurance Policy.	
AOM No. 2020-008 (KOLWD)	The accuracy, reliability, and validity of the Cash balances of the District could not be ascertained as subsidiary ledgers on cash accounts was not maintained contrary to Section 114 PD 1445.	We recommend that Management direct the Accounting Unit to maintain and updated regularly the books of accounts.	The District's management will direct the accounting unit to maintain the ledgers regularly.	Finance Section	January 2020	December 2020	Fully Implemented		

Agency Sign-off:



**MA. JAENIA C. QUINTAS**

Acting General Manager

Date:

12/29/2020