

# ORGANIZATIONAL STRUCTURE



DEAN MICHAEL P. SINGCO  
MUNICIPAL MAYOR

## OFFICE OF THE MUNICIPAL ACCOUNTANT



JOAN F. NARVASA, CPA  
MUNICIPAL ACCOUNTANT



LEONIDA JUMAMIL  
ACCOUNTING STAFF



JONALYN BALANSAG  
ACCOUNTING STAFF



NOREEN QUIJANO  
ACCOUNTING STAFF



JUANITA ZAFRA  
BARANGAY BOOKKEEPER



**INDEPENDENT AUDITOR'S REPORT**

**HONORABLE DEAN MICHAEL P. SINGCO**

Municipal Mayor  
Municipality of Ginatilan, Cebu

**Unmodified Opinion**

We have audited the financial statements of the Municipality of Ginatilan, Cebu, which comprise the statement of financial position as at December 31, 2019, and the statement of financial performance, statement of changes in net assets/equity, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality of Ginatilan as at December 31, 2019, and its financial performance, its cash flows and its comparison of budget and actual amounts for the year then ended in accordance with Philippine Public Sector Accounting Standards (PPSASs).

**Basis for Unmodified Opinion**

We have conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the agency in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

Those charged with governance are responsible for overseeing the LGU's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**COMMISSION ON AUDIT**

BY:

**RHODA C. MORALES**  
OIC-Audit Team Leader

February 28, 2020



## Annual Audit Report for the Year Ended December 31, 2019



### STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Of the ten (10) recommendations contained in our prior years' Annual Audit Report, nine (9) were fully implemented, one (1) was partially implemented.



**Republic of the Philippines  
COMMISSION ON AUDIT  
MJ Cuenco Corner V. Sotto Sts.  
Cebu City**

July 1, 2020

**STATEMENT OF AUDIT SUSPENSIONS, DISALLOWANCES  
AND CHARGES (SASDC)**

**HON. DEAN MICHAEL P. SINGCO**

Municipal Mayor  
Ginatilan, Cebu

Attention: **Ms. Joan F. Narvasa**  
Municipal Accountant

Please be informed that the total audit suspensions, disallowances and charges found in the audit of various transactions of that agency, as of **June 30, 2020 is P0.00**, based on the Notice of Suspension (NS) Notice of Disallowance(ND)/ Notice of Charge (NC) issued by this Commission, as summarized hereunder:

A.

	Beginning Balance as of 03/31/2020	This period 4/1/2020 to 6/30/2020		Ending Balance as of 6/30/2020
		NS/ND/NC	NSSDC	
Notice of Suspension	-			-
Notice of Disallowance	-		-	-
Notice of Charge	-			-
<b>TOTAL</b>	-		-	-

B.

**DETAILS OF SUSPENSIONS, DISALLOWANCES AND CHARGES**

For the period April 1 to June 30, 2020

NS/ND/NC/ NSSDC No	Payee/Payor	AMOUNT			
		Disallowed	Charged	Suspended	Settled
<b>TOTAL</b>		-		-	-

ND/NC/NS issued prior to effectivity of the RRSA are not included in the reflected balance but are deemed disallowances/charges which shall continue to be enforced in accordance with these Rules as provided under Section 28 hereof.



**RHODA C. MORALES**  
Audit Team Leader

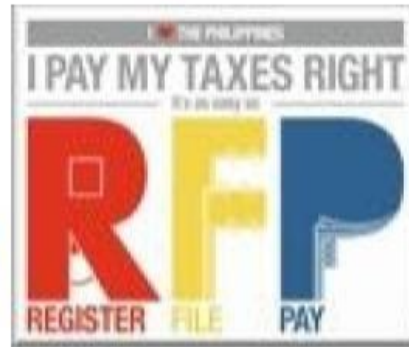


**MA. DAISY O. BERCEDE**  
Supervising Auditor



# Annual Audit Report for the Year Ended December 31, 2019

**COMPLIANCE  
WITH TAX LAWS**



*The Municipality had withheld taxes from personnel's salaries as well as tax dues from supplier/creditors in compliance with the National Internal Revenue Code of 1997 as amended, and corresponding remittances were also made to the BIR.*





# Annual Audit Report for the Year Ended December 31, 2019



COMPLIANCE WITH



**FULL DISCLOSURE POLICY**

*(One of the requirements in the grant of award for Seal of Good Governance)*

*In line with the DILG Memorandum Circular No. 2010-83 dated August 31, 2010 as amended by Memorandum Circular No. 2011-134 dated September 19, 2011 regarding the full disclosure of Local Budget and Finances and Bids and Public Offerings, the municipality had posted the required documents in the*

# ACTIVITIES







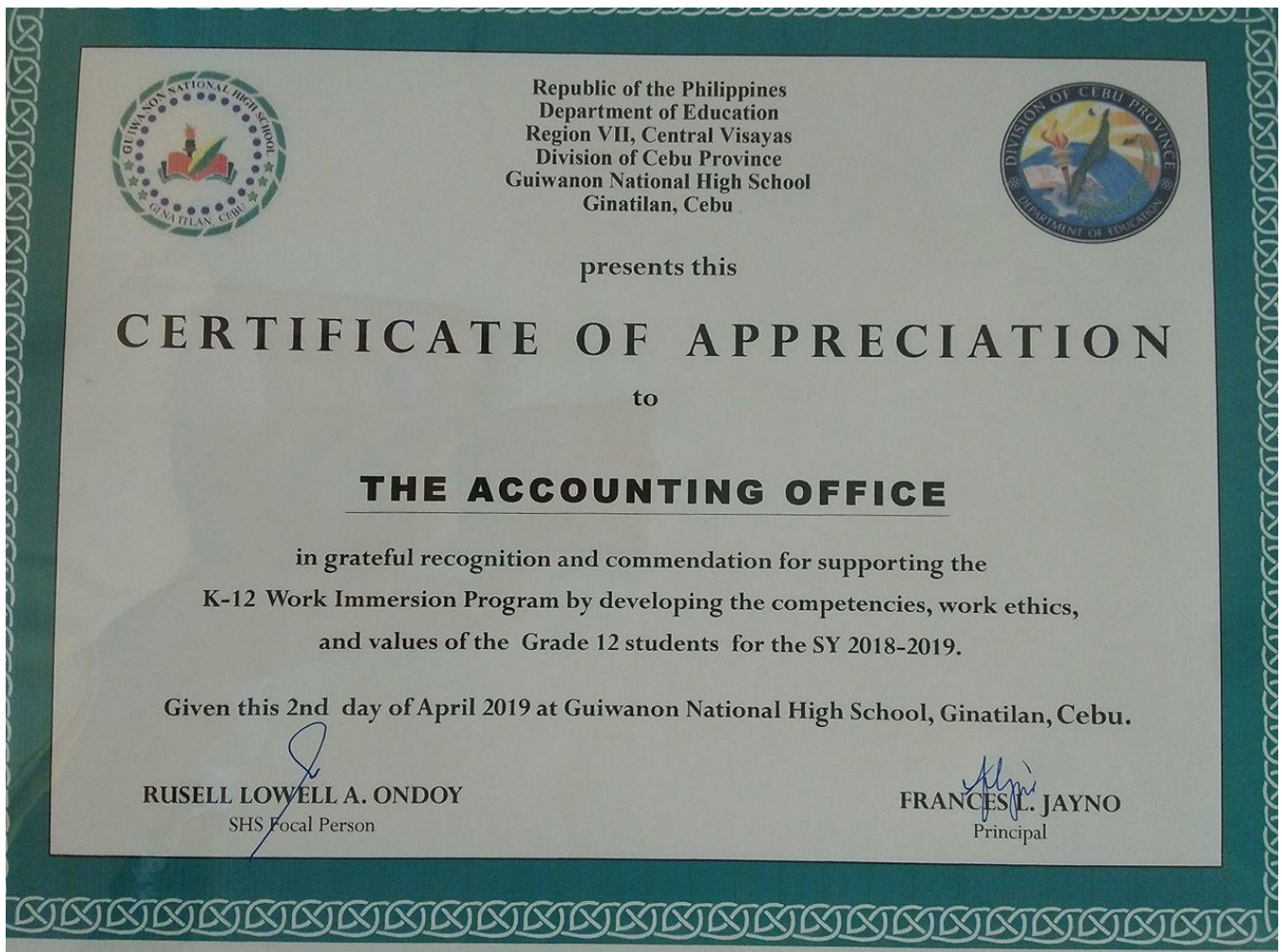


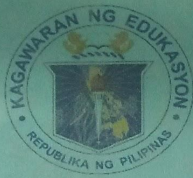
## 8 IMMERSION PROGRAM CONTRIBUTION





# RECOGNITIONS AND AWARDS





Republic of the Philippines  
Department of Education  
Region VII, Central Visayas  
Cebu Province Division  
Guiwanon National High School  
Ginatilan, Cebu



This


## CERTIFICATE OF APPRECIATION


is awarded to

**THE ACCOUNTING OFFICE  
(LGU-GINATILAN)**

in grateful recognition and commendation for the invaluable support of the K-12 Work Immersion Program by developing the competencies, work ethics, and values of the Grade 12 students for the School Year 2017-2018.

Given this 5th day of April 2018 at Guiwanon National High School,  
Ginatilan, Cebu.

  
RUSELL LOWELL A. ONDOY  
SHS Focal Person


  
FRANCES T. JAYNO  
Principal



**BUREAU OF LOCAL GOVERNMENT SUPERVISION**

**MEMORANDUM**

**FOR** : ALL DILG REGIONAL DIRECTORS  
 AND BARMM MINISTER OF LOCAL GOVERNMENT

**FROM** :  ATTY. ODILON L. PASARABA, CESO III  
 DIRECTOR IV

**SUBJECT** : OFFICIAL LIST OF 2019 GOOD FINANCIAL HOUSEKEEPING  
 (GFH) PASSERS

**DATE** : FEBRUARY 14, 2020

The Official List of 2019 Good Financial Housekeeping (GFH) Passers as of January 31, 2020 is now certified by this Office, and will be accordingly posted in the DILG Website at [dilg.gov.ph/reports-and-resources/seal-of-good-local-governance/12/](http://dilg.gov.ph/reports-and-resources/seal-of-good-local-governance/12/).

LGUs that are not included in the list may submit their letter-request to this level through the concerned DILG Regional Office for reconsideration. A local government that intends to avail of the After-Assessment Compliance of the GFH has to pass the following criteria as contained in the DILG MC No. 2014-13: a) most recent COA Audit Opinion, as posted in COA website, stating Unqualified or Qualified opinion; b) compliance with FDP posting requirements in three (3) conspicuous places for the last two (2) preceding quarters as certified by the DILG Regional Director and attested by a CSO representative; and c) compliance with the FDP Posting on the FDP Portal for the last 2 preceding quarters.


For the information and guidance of all concerned.

CEBU					
1	Aloguinsan	11	Cordova	21	San Fernando
2	Asturias	12	Daanbantayan	22	San Remigio
3	Balamban	13	Dalaguete	23	Santa Fe
4	Bantayan	14	Ginatilan	24	Santander
5	Barili	15	Liloan	25	Sogod
6	Boljo-on	16	Medellin	26	Tabogon
7	Carmen	17	Pilar	27	Tabuelan
8	Catmon	18	Pinamungahan	28	Tudela
9	Compostela	19	Poros		
10	Consolacion	20	Samboan		

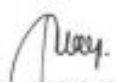
SIQUIJOR					
1	Enrique Villanueva	3	Maria	5	Siquijor
2	Larena	4	San Juan		

NEGROS ORIENTAL					
1	Amlan	7	Jimalalud	13	Sibulan
2	Ayungon	8	La Libertad	14	Sta. Catalina
3	Bacong	9	Mabinay	15	Valencia
4	Basay	10	Pamplona	16	Zamboanguita
5	Bindoy	11	San Jose		
6	Dauin	12	Siaton		

Certified by:

  
 ALFRED V. MAMBYAC  
 LGOO V, LGPMD

  
 EDNA N. ARAGON  
 Division Chief, LGPMD

  
 ATTY. ODILON L. PASARABA, CESO III  
 Director IV, BLGS