

**REPORT
ON
CITIZEN PARTICIPATORY AUDIT
WITH GEOTAGGING**

OF

**FARM-TO-MARKET ROADS
IN THE
MUNICIPALITIES OF
SANTOL, SAN GABRIEL AND SAN JUAN
LA UNION**



**A Joint Undertaking of the
Philippine Commission on Audit
and The World Bank**



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EXECUTIVE SUMMARY

INTRODUCTION

On 26 November 2012, Commission on Audit (COA) Chairperson Ma. Gracia M. Pulido Tan opened the official launch of the Citizen Participatory Audit (CPA) Project with a statement that underscores the involvement of non-government stakeholders in successful performance audits.

The CPA has become a priority program of the COA founded on the premise that public accountability can prosper only with a vigilant and involved citizenry. This project recognizes the people's primordial right to clean government and the prudent utilization of public money. It aims to provide a mechanism for collectively answering questions regarding government's efficient and effective use of public funds for projects and operational activities. Citizen Participatory Audit is therefore about strategic partnership and shared goals/objectives.

The CPA Project, as a key reform initiative of the COA, is aligned with the global alliance Open Government Partnership (OGP). Its main objectives are to enhance government transparency through citizen participation in the audit process and to increase awareness that a vigilant and involved citizenry promotes greater accountability in government. Under the project, special audit teams with COA and citizen auditors will be created to conduct value-for-money or performance audits of selected government programs. The OGP is an initiative that seeks "to secure concrete commitments from governments to promote transparency, fight corruption and harness new technologies to strengthen to strengthen governance."

CRITERIA FOR SELECTION

The measures in the selection of projects for CPA are the following:

1. High value in terms of project cost;
2. High impact;
3. Ideally, with a CSO with members residing at or near the project site, or where advocacies directly relate to or otherwise impact on the project;
4. The possibility of obtaining immediately audit results through an audit period of short duration; and
5. Such other criteria as may be identified from time to time by the COA Participatory Audit Project Management Team (PAPMT).

The standards for selection of CSOs are:

1. Has no conflict of interest vis-à-vis the project and implementing agency subject of the audit as per definition of R.A. 9184 or the Government Procurement Reform Act;
2. Has complied with tax laws, rules and regulations as applicable;
3. Should be willing and ready to engage with the Government without remuneration;
4. Can mobilize their staff, members, volunteers and other partners for the project;
5. Able to show their strong presence in their area of operation; and
6. With established track record and credibility.

USE OF GEOTAGGING

Geotagging answers the question: **Is the right activity implemented at the right place?** It is a revolutionary and inexpensive approach to using information and Communication Technology (ICT) and Global Positioning System (GPS) applications for accurate visualization of projects. The device required is only a GPS-enabled android cell phone and access to free applications downloadable from the internet. It can be used in any location-specific services provided by the government whether they are on land or under water.

BRIEF DESCRIPTION OF THE ACTIVITY

Due to the country's complex history of corruption, perceived inefficiency and mistrust by the citizens in the government, the present administration has put governance at the heart of its service to the citizenry. Along with this effort, it enhanced the procurement system by welcoming new technologies aimed at further boosting transparency, accountability and good governance.

The COA Province of La Union had the privilege to be chosen to pilot-showcase the audit of farm-to-market roads making use of the CPA funded no less by World Bank. The World Bank believes that only when a government knows that its citizens are watching will corruption stop. Hence, it expanded its governance program beyond public finance and technical assistance by promoting the reporting of possible corruption in projects that it provides funds for.

What makes the undertaking more distinctive was that it prescribed the application of Geotagging – an inexpensive project visualization tool using inexpensive GPS-enabled android cellular phones and free applications downloadable from the internet including Google Earth imageries.

The Capacity Building Seminar for the Citizen Participatory Audit (CPA) on identified Farm to Market Roads in the Province of La Union was conducted on December 8-11, 2015 at COA Regional Office No. 1. The speakers were Monette Jimenez from Project Management Office (PMO) and the Geotagging/GeoStore Training Management Team (G/GTMT). The guests and participants composed of auditors, engineers and six (6) CSOs were welcomed by Director Lynn SF. Sicangco.

On the first day of the seminar, the speakers talked about the definition and objectives of Citizen Participatory Audit (CPA). Auditor Edencio P. Brabante discussed the audit plan for the Farm to Market Roads (FMRs). The G/GTMT from CO talked about geotagging and familiarization with the GPS-enabled gadgets and applications. The later part of the day, the lecturers grouped the participants into 4 Teams and the activity included data collection at a “dummy” project site, hands-on data uploading and actual project demonstration. During the duration of the seminar, the participants learned how to conduct inspection with Geotagging and to prepare the Inspection Report. The learning was applied to one (1) actual project located in San Eugenio, Aringay, La Union. A total of three (3) projects were audited by our team.

Certificates of training and MOA signing between the CSO partners and COA director were done during the last day of the seminar, photo session included for documentation.

The five (5) CSOs were distributed to the different teams. The CSOs’ contributions to the accomplishment of the aims of the audit cannot be downplayed. Their inputs consisted of conducting interviews and/or geotagging. They in turn expressed their gratitude for the opportunity of acquiring an objective concept of the responsibilities of the government and the role of COA in ensuring that these responsibilities are carried out in a most transparent, accountable and effective approach.

Director Sicangco took the initiative of conducting a briefing before the actual field work in order to further give the CSOs an idea of what will happen during the field work and what were their expected outputs.

SUMMARY OF AUDIT OBSERVATIONS

1. Observation: Non-adherence to DPWH DO No. 11, s 2014.

Recommendation:

- a. We, therefore, recommend that the Municipal Engineering Office ensure compliance with the minimum design standards in the preparation of plans and specifications of the construction of FMRs to:
 - maximize the useful lives and maximize benefits there from specially for the farmers; to
 - ensure quality and safety of road infrastructure.

2. Observation: Low Community Awareness on the Farm-to-Market Project.

Recommendation:

- a. We recommend that management post the required notices in conspicuous places within the agency premises and in the project site containing the relevant information as required law to promote greater awareness and public participation to encourage better performance by contractors and strengthen government accountability.

3. Observation: No public notification signboard.

Recommendation:

- a. We recommend that management display the required notification immediately before the start of the project and while the project is in progress in accordance with COA Circular No. 2013-004 to promote greater transparency and accountability.

4. Observation: Visible cracks were found in several stations of the FMR.

Recommendation:

- a. We, therefore, We recommend that management immediately issue to the contractor an order to undertake repair and corrections on the defective portions of the project at no cost to the government. Otherwise require the contractors to refund the equivalent cost of the defective portions

A. BACKGROUND

The Citizen Participatory Audit (CPA) is a priority program of the Commission on Audit founded on the premise that public accountability can prosper only with a vigilant and involved citizenry. It is a reform strategy and an audit technique that brings together Civil Society Organizations (CSOs) and COA Auditors as one team to strengthen citizen involvement in the public audit process towards improving transparency, efficiency and effectiveness in the use of public resources.

As early as November 26, 2012, the COA under the leadership of former Chairperson Maria Gracia M. Pulido Tan, has already launched the CPA in the CAMANAVA Flood Control Project of the Department of Public Works and Highways (DPWH) in Navotas City. This is a two-year joint program of COA, DPWH and the Affiliated Network for Social Accountability in the East Asia and the Pacific (ANSA-EAP), with funding supporting from the Australian Agency for International Development (Aus AID). During its launch, six CSOs have joined the CPA project who also signed the memorandum of agreement.

Because of its participatory and inclusive approach to governance, CPA bagged the Bright Spots Award in the Open Government Partnership (OGP) Summit held in London, United Kingdom in November 2013. The CPA was among the seven short-listed entries for the Bright Spots Award and ultimately it emerged as the top contender.

To continue this innovative audit approach, the COA Local Government Sector instructed all Regional Directors to conduct Citizens Participatory Audit on locally funded Farm-to-Market Roads projects implemented by the various Local Government Units. For Region I, the CPA was started on December 8, 2015 focusing on the FMRs implemented by the Province of La Union, its lone City of San Fernando and 19 municipalities.

What makes this undertaking more distinctive was the application of Geotagging in the actual inspection of FMRs. This is an inexpensive project visualization tool using GPS-enabled android cellular phones and free applications downloadable from internet including Google Earth images.

This is the process of adding, geographical identification metadata to various media such as a geotagged photograph or video, websites, SMS messages, or codes or RSS feeds and is a form of geospatial metadata. This data usually consist of latitude and longitude coordinates, though they can also include altitude, bearing, distance, accuracy data and place names. Geotagging is a transparency tool that answers the question – Is the right activity implemented at the right place?

For the Province of La Union, 10 representatives from two CSOs were invited to the Buy-in of CPA Geotagging but due to the conflicting time schedules, particularly to the student of organizations, only 5 representatives were able to commit their partnership for the CPA program. They are the following:

CIVIL SOCIETY ORGANIZATIONS	REPRESENTATIVE
1. Millennium Women’s League, Inc.	Rosita M. Subido Nieves Cabading Vivencia N. Bautista
2. College of Arts and Management Student Body Organization	John Kenneth C. Quiñones Gellie M. Lucas

B. GROUNDWORK ACTIVITIES IN PHOTOS

🚩 **November 25, 2015 – Exploratory Meeting
COA Regional Office 1
San Fernando City, La Union**



- December 8-11, 2015 – Capacity Building
COA Regional Office 1
San Fernando City, La Union



December 9, 2015 – Team reporting on the dummy project geotagging experience



December 10, 2015 – Inspection of sample project and in-classroom transfer to laptop then to GeoStore & Preparation of Inspection Report



December 11, 2015 – Distribution of training certificates, MOA Signing, Nomination and Authorization



January 11, 2016 – Survey and Inspection of FMR at Lettac Norte, Santol, La Union



**January 12, 2016 – Survey and Inspection at Lon-oy, San Gabriel,
La Union**



**January 18-19, 2016 – Survey and Inspection at Naguituban-Lubing,
San Juan, La Union**



C. AUDIT FOCUS

With Audit Team 5 created for the CPA-Geotagging, the audit focused on farm-to-market roads constructed in the following municipalities:

Team	Project	Length/Area	Contract Cost
Team 5	Improvement of FMR, Lettac Norte, Santol, La Union	PCCP – 207 sq. meters	913,923.75
		Slope Protection- 152 cu. meters	
		Excavation- 153 cu. meters	
	Improvement of FMR, Lon-oy, San Gabriel, La Union	904 sq. meters	968,471.04
	Improvement of FMR, Naguituban-Lubing, San Juan, La Union	PCCP- 570 sq. meters	1,161,067.60
Retaining Wall - 286 cu. meters			

D. AUDIT OBJECTIVES

The audit covered the evaluation of farm-to-market roads (FMRs) and road rehabilitation projects implemented by the Local Government Units in the Province of La Union specifically to the Municipality of Santol, San Gabriel and San Juan, La Union to determine the physical existence and conditions of the projects and to evaluate whether these were implemented in accordance with approved plans and specifications thereby improving the living conditions and promote activities in the areas where the projects are located.

1. To determine whether the implemented FMRs were included in the respective LGU's Annual Investment Plan.
2. To validate the existence of reported projects accomplishments and determine whether these were implemented in accordance with the approved plans and specifications and Program of Work (POW) with reference to DPWH Dept. Order No. 11 series of 2014 on the "Design Standards for Tourism and Farm to Market Roads" and the guidelines set by the Department of Agriculture.

3. To determine if the actual project cost of the FMR is not excessive by using the Quarterly DPWH Construction Materials Price Data and current market prices as reference.
4. To validate the effectiveness of the FMR in attaining the project objectives as to enhancing the farmers income and also as a means in improving their quality of life as mandated under RA No. 8435 otherwise known as the Agriculture and Fisheries Modernization Act.
5. To determine whether the projects were implemented in accordance with the required time frame.

E.	AUDIT CRITERIA
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The standards/benchmarks used as bases for the validation/determination were:

- ✚ Compliance with applicable laws, rules and regulations, and
 - ✚ Efficiency of project implementation
1. Republic Act No. 9184 otherwise known as the “Government Procurement Reform Act” and its IRR
 2. Project documents, Approved Plans and Specifications, As Built Plans, Program of Work and Detailed Cost of Estimates, Certificate of Project Completion, Statement of Work Accomplished, Certificate of Project Acceptance.
 3. DPWH Dept. Order No. 11 series of 2014 dated Feb. 3, 2014 or other applicable laws and regulations on project design standards.
 4. COA Circular No. 2012-003 dated October 29, 2012 on the Prevention of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures.
 5. Republic Act No. 8435 otherwise known as the Agriculture and Fisheries Modernization Act of 1997.

F.	AUDIT METHODOLOGY
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In general, the audit teams adopted the following methodologies:

- ✚ Gather and review project documents (Program of Works and Detailed Estimates, Plans and Specifications, contract documents) pertaining to the implementation of selected FMR/RR projects;
- ✚ Review of financial and physical accomplishment reports and LGUs' development and investment plan;
- ✚ Conduct interview with the concerned LGU officials and beneficiaries/proponents;
- ✚ Conduct project inspection and evaluation; and
- ✚ Geotagging and documentation of the projects

Team 5 was assisted by Ms Nieves Cabading of Millennium Women's League, Inc., San Fernando City, La Union. She is the notetaker in the citizen participatory audit with geotagging of the following local government units:

- a. Municipality of Santol
- b. Municipality of San Gabriel
- c. Municipality of San Juan

1. Our COA Audit Team will do the task for audit objectives no. 1 and 2.
2. For audit objective no. 3, the ocular inspection of FMR's will be conducted by our COA Audit Team, together with the designated Civil Society Organizations (CSOs) Representative and Technical Audit Specialist (TAS) from the Regional Office. The conduct of ocular inspection of FMRs will include the following activities:
 - a. Actual measurement of dimension of the FMR's (Thickness, Width, Length).
 - b. Taking photographs of the project.
 - c. Geo-tagging.
 - d. Preparation of initial observations if FMR was constructed in accordance with its plans and specifications with reference to DPWH Order No. 11.
 - e. Documentation of the project inspected.
3. For audit objective no. 4 the CSOs will interview the farmers and their families in the area as to the benefits they derived from the project by using the SURVEY QUESTIONNAIRE.
4. The TAS who conducted the inspection will prepare the Inspection Report. He checks and computes the quantity reported in the accomplishment report using the plans and agency's detailed cost breakdown.
5. The COA Audit Team will issue Audit Observation Memorandum (AOM), Notice of Suspension (NS), Notice of Disallowance (ND) for any deviation or discrepancy in the project.

G.	AUDIT PERIOD
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The Audit Team conducted the audit planning, field work and data processing from December 8, 2015 – January 21, 2016.

The audit shall be completed within twenty-seven (27) days, broken down into four (4) days for audit planning, teen (10) days for field work and thirteen (13) days for report writing. The audit activities to be undertaken and the corresponding period are presented on the next page:

ACTIVITIES		Inclusive Dates	No. of W.D.
A.	PLANNING		
	Initial conference and briefing (Capacity Building)	Dec.8-11,2015	4 days
	Gathering of financial and non-financial records/reports/documents		
	Review project documents, including financial and physical reports		
	Revision of audit plan/ program and final briefing.		
B.	EXECUTION		
	Inspection of projects with Geo-tagging and interview of farmers. FMR – Santol FMR – San Gabriel FMR – San Juan	Jan. 11, 2016 Jan. 12, 2016 Jan. 18-19, 2016	1 day 1 day 2 day
	Computations and Analysis of Data		3 days
	Development of audit observations, conclusions and recommendations.		3 day
C.	PREPARATION AND RELEASE OF CPA REPORT		
	Preparation of Draft CPA Report		5 days
	Review of Draft CPA Report by the Team Supervisor and Director		3 days
	Finalization and Release of CPA Report		5 days
Total			27 days

H.	AUDIT RESULTS
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NON-ADHERENCE TO DPWH DO NO. 11, S. 2014

Department of Public Works and Highways Department Order (DO) No. 11, s. 2014 provides the Design Standards for Tourism and Farm-to-Market Roads to ensure the quality and safety of road infrastructure. Under the DO, the minimum, pavement width for Portland Cement Concrete Pavement (PCCP) is four (4) meters for two lanes in relation to average daily traffic of less than two hundred (200). Also, the minimum pavement thickness is 150 mm or six (6) inches.

Actual inspection conducted with representatives from the CSO and Regional Technical Services Office (TSO) of FMR projects of the Municipalities of Santol and San Gabriel, La Union located at Lettac Norte, Santol, La Union, Lon-oy San Gabriel, La Union, revealed that concrete pavement was not in accordance with Department of Public Works and Highways (DPWH) Department Order No. 11, series of 2014.

The design standards contained in the said department order are meant to endure the quality and safety of road infrastructure for the benefit of farmers and fisher folk which was not attained due to non-adherence to specifications of projects.

In an interview with the representatives from the Municipal Engineer, when asked about the discrepancy stated that: first and foremost the adjacent lot owners to the road were not willing to negotiate on the acquisition of a part and parcel of their lot; secondly, the project cost did not include acquisition of road-right-of way; and thirdly, there was more emphasis on longer road coverage in order to promote accessibility

While we recognize that accessibility is the foremost concern in the construction of the FMR, we should not discount the fact that the design set forth from the foregoing standards cover quality and safety which if overlooked during the design and construction of the project may in the long run be more costly and the beneficiaries be more distant.

We recommend that the Municipal Engineer ensure compliance with the minimum design standards for Farm to Market Road projects under DPWH Department Order No. 11 to maximize the useful life of the road, ensure quality and safety of road infrastructure, and maximize the benefit there from specially for the farmers.

LOW COMMUNITY AWARENESS ON THE FARM-TO-MARKET PROJECT

Citizen’s Participatory Audit (CPA) main objectives are to enhance government transparency through citizen participation in the audit process and to increase awareness that a vigilant and involved citizenry promotes greater accountability in the government.

Also, consistent with the constitutional and legal mandate of the COA to promote good governance through transparency and accountability; to encourage public participation thereon; and to secure the right of the people to information on matter of public concern, COA Circular No. 2013-04 dated January 30, 2014 was issued treating on the subject: Information and Publicity of Programs/Projects/Activities of Government Agencies. Annex A of the circular provides for the inclusion in the signboards of the projects dates-duration, start and target date of completion, among others.

A survey at Barangay Naguituban and Lubing, San Juan, La Union with 40 respondents, was conducted and results of the survey revealed that citizens have low awareness on the Farm-to-Market Project of the Municipality. The table below shows the details of the survey.

Particulars	Percentage of Awareness of Residents
	San Juan
Generally low awareness of the respondents on the FMR projects	
Particularly on: Construction Period	
a. Date of Construction of the FRM	7/40 (18%)
b. Knowledge of Estimated date of Completion	2/40 (5%)
c. LGU adequate posting and publication of Completion	8/40 (20%)
d. Name of Contractor	3/40 (13%)
Medial Knowledge on:	
a. The government is implementing construction of FMR	20/40 (50%)
b. Location of the FMR project (informed of which project is being evaluated)	26/40 (65%)
c. Is the FMR in use	23/40 (58%)
d. Agency that implemented the FMR	26/40 (65%)
e. FMR Completed	27/40 (68%)
Mode of awareness:	
*Higher percentage of awareness through friends and neighbours.	

The survey also dealt with four key areas, namely: (1) Awareness of the FMR project; (2) Local Government awareness of the FMR project; (3) Utilization of the FMR by the community; and (4) Community Satisfaction with the use of the FMR. The tabulated results are summarized below:

Key Areas	Survey Results
1	Respondents expressed low-average awareness on the FMR project. On the average, only 13% expressed awareness on date of construction, estimated date of completion, LGU adequate posting and publication. 64% on the average expressed awareness on the use, completeness and existence of the project. There is higher percentage mode of awareness through friends and neighbours.
2	Respondent's awareness on LGU implementation of FMR projects were through barangay assembly.
3	The mode of transporting produce did not change considerably however respondents expressed satisfaction on decreased travel time and increased earnings.
4	Respondents expressed high rate of satisfaction on the overall benefit brought about by the FMR to the farmers and their families.

Although the respondents expressed overall satisfaction on the completed FMR project, greater awareness through a more adequate posting and publication of information such as date of construction, project duration, estimated completion date and others would have raised greater vigilance amongst the beneficiaries. Vigilance that creates widespread public expectation on better project implementation and government accountability.

We recommend that management post the required notices in conspicuous places within the agency premises and in the project site containing the relevant information as required law to promote greater awareness and public participation to encourage better performance by contractors and strengthen government accountability.

NO PUBLIC NOTIFICATION SIGNBOARD

COA Circular No. 2013-004 provides that a notification to the public and other forms of announcement and/or publicity for or otherwise relating to the projects/programs/activities (PPA) shall be made at the least possible cost. Information shall include the project name, implementing unit, office or division if it is not the agency as a whole, brief description of PPA, contractor or supplier, mode of procurement, funding source, cost or approved budget, project duration including start and completion dates and location.

Section 2.2.3 of the Circular further provides that:

“For infrastructure projects, a tarpaulin signboard must be suitably framed for outdoor display at the project location, and shall be posted as soon as the award has been made. The design and format of the tarpaulin shall have the following specifications:

- *Tarpaulin, white, 8 ft x 8 ft*
- *Resolution: 70 dpiabrication*
- *Font: Helvetica*
- *Font Size: Main Information – 3”*
- *Sub-Information – 1”*
- *Font Color: Black”*

Review of program of works reveal that fabrication of signboard for the project was not included on its items of work. Inspection of the project and interview of beneficiaries of the said project corroborated this as 80% of the respondent in the survey answered in the negative as to adequate posting and publicity. Those who responded “yes” are nevertheless doubtful as to the presence of the billboard. This leaves us to conclude that there was no tarpaulin signboard posted immediately before the start of the project and while this is on-going as required by aforementioned Circular, thereby, the intentions of transparency and accountability to the constituents have not been met.

We recommend that management display the required notification immediately before the start of the project and while the project is in progress in accordance with COA Circular No. 2013-004 to promote greater transparency and accountability.

VISIBLE CRACKS WERE FOUND IN SEVERAL STATIONS OF THE FMR

The IRR of RA 9184 provides the following warranties from completion of the project:

“Section 62.2.2 One year from project completion up to final acceptance or the defects liability period.

62.2.2.1 The contractor shall undertake the repair works, at his own expense, of any damage to the infrastructure on accounts of the use of materials of inferior quality, within ninety (90) days from the time the Head of the Procuring Entity has issued an order to undertake repair. In case of failure or refusal to comply with this mandate, the procuring entity shall undertake such repair works and shall be entitled to full reimbursement of expenses incurred therein upon demand.”

During the inspection of the completed FMR project with the COA Technical Audit Specialist, defects were observed on several stations of the Portland Cement Concrete Pavement (PCCP). (*see Annex A*)

While the defects are considered minor, we are concerned that the cracks may worsen if no immediate repair works will be undertaken.

We recommend that management immediately issue to the contractor an order to undertake repair and corrections on the defective portions of the project at no cost to the Municipality. Otherwise require the contractors to refund the equivalent cost of the defective portions

I. AUDIT CONCLUSIONS

- Failure to consider the required design and standard for FMR in the planning, design and specification of the project, thus cost for the acquisition of road right of ways was not included in the budget.
- No after completion monitoring conducted thus defects that had occurred after completion date were not immediately corrected.
- Low awareness on the FMR project due to compliance with the posting of requirements within the agency premises in the project site.

J. AUDIT TEAM'S EVALUATION

The agency's efforts are appreciated for addressing the needs of their constituents especially the farmers by providing better access, mobility in transporting their produce to the market sites.

To ensure that the objectives of Farm to Market Road is achieved, a more vigilant and involved citizenry is encouraged. This is accomplished through promoting awareness that captures widespread public curiosity regarding the projects.

With the support of CSOs in the conduct of audit the public clamor for transparency to a certain extent is addressed. With the aid of geotagging techniques in the inspection of project, the existence of the right project at the right place is verified.

K. CSOs' REFLECTIONS

Mrs. Nieves Cabading, a member of Millenium Women's League Inc. (MWLI), is very much fulfilled in playing her vital role as a Notetaker in the CPA-Geotagging. Considering that the volunteer NGO, where she is an active member of, is composed of empowered senior women, she willingly and untiringly did her part in the said activity. Vigilance and social accountability are what motivate them to actively participate in the said undertaking that would promote transparency and efficient and effective use of public fund. Hence, with the added knowledge and experience, and being able to help in the safeguarding of people's money, she is felt privileged and grateful.

According to her, the community should involve themselves in every government activities and projects because it is their money that is usually being used. The people in the community are the ones who are the recipients of such projects. They are the witnesses from the mobilization up to the termination of the projects. Her experienced also had been very heart-warming, fun, exciting and very amazing. She realized that she had contributed in the audit of government projects as to existence, completeness and quality of the project. She was also excited to see the beauty of nature or scenery even though it was physically challenging and tiring. It was tiring because they worked under the blistering heat of the sun but in the end, she felt great that she be able to help the Government specifically the Commission on Audit in the context of good governance and transparency. She also felt great and with honor to work with professionals, especially

with the Auditors, Accountants and Engineers because as to her she learned a lot of things from them.

Finally, she is very grateful to the Commission on Audit and the World Bank as well, for opening their minds and for teaching them, which even ordinary citizens could check on government projects through the CPA-Geotagging which had empowered them to do it. She also thanked the members of the Audit Team 5 for the hospitality and kindness. She rest assured that the knowledge imparted in this activity be shared to her colleagues and for future used or referenced as well.

Prepared by:

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Team 5 – CPA Audit with Geotagging



Republic of the Philippines
COMMISSION ON AUDIT
Office of the Audit Team Leader
Team R1-05, Audit Group C-La Union Province
 San Juan, La Union

VISIBLE CRACKS OF THE FARM TO MARKET ROAD

Project: **Improvement of Farm to Market Road**
 Location: Naguituban-Lubing, San Jaun, La Union
 Municipality: Municipality of San Jaun

Station	Defects
Road	
0+018	Transversal Crack
0+027.20	Transversal Crack
0+033.20	Transversal Crack
0+038	Transversal Crack
0+045.70	Transversal Crack
0+049	Transversal Crack
0+061	Transversal Crack
0+064.7	Transversal Crack
0+066	Transversal Crack
0+077.19	Transversal Crack
0+079.40	Transversal Crack
0+089.40	Transversal Crack
0+121	Transversal Crack
0+126.55	Transversal Crack
0+130	Transversal Crack
0+136.30	Transversal Crack
0+141.6	Transversal Crack
0+143	Transversal Crack
0+144	Transversal Crack
0+149.20	Transversal Crack
0+155	Transversal Crack
0+156.90	Transversal Crack
0+161.90	Transversal Crack
0+167	Transversal Crack
0+171.10	Transversal Crack

0+200	Transversal Crack
Retaining Wall	
0+000	Transversal Crack
0+001.20	Transversal Crack
0+001.60	Transversal Crack
0+002.30	Transversal Crack
0+004.60	Transversal Crack
0+006.30	Transversal Crack
0+006.60	Transversal Crack
0+007	Transversal Crack
0+007.10	Transversal Crack
0+008.50	Multiple Transversal Cracks
0+010.90	Transversal Crack
0+042.10	Transversal Crack
0+048.90	Transversal Crack
0+053.70	Transversal Crack
0+087.70	Minor Crack
0+099.50	Transversal Crack w/ tips
0+103.10	Transversal Crack
0+110.80	Transversal Crack
0+112.90	Transversal Crack
0+114.7	Transversal Crack
0+120.80	Transversal Crack
0+123.30	Transversal Crack
0+125.70	Transversal Crack
0+126.30	Transversal Crack
0+130	Transversal Crack
0+135	Transversal Crack
0+147.20	Transversal Crack
0+157.40	Transversal Crack
0.158.50	Transversal Crack
0+159.70	Transversal Crack
0+189.60	Transversal Crack
0+190	Minor Crack

Project: **Improvement of Farm to Market Road**

Location: Lon-oy, San Gabriel, La Union

Municipality: Municipality of San Gabriel

Station	Defects
Section I	
0+035.50	Transversal Cracks

Section II	
0+014.90	Transversal Cracks
0+026.40	Transversal Cracks
0+037.20	Transversal Cracks
0+046.40	Transversal Cracks
0+053.40	Transversal Cracks
0+083.20	Transversal Cracks
0+092.40	Transversal Cracks
0+117.60	Transversal Cracks
0+139.10	Transversal Cracks
0+198.90	Transversal Cracks

Project: **Improvement of Farm to Market Road**

Location: Lon-oy, San Gabriel, La Union

Municipality: Municipality of San Gabriel

Station	Defects
0+000	Diagonal Crack
0+026.70	Transversal Crack
Section II	
0+008.80	Transversal Crack
0+047.40	Diagonal Crack
0+076.80	Transversal Crack
0+088.45	Transversal Crack