



PROVINCIAL ACCOUNTANT'S OFFICE

Accomplishment Report

FEB
MONTH
2022
YEAR

I. ELIMINATION OF AUDIT FINDINGS

AUDIT TYPE	This Month	Target	Variance
1. Number of Audit Observation Memorandum (AOM)	6	0	-6
2. Number of Audit Suspension			0
3. Number of Disallowances			0



II. AOM/AUDIT SUSPENSION/DISALLOWANCE DETAILS

AUDIT FINDINGS	REFERENCE NO.	DV NO.	AMOUNT
Outstanding CASH ADVANCES as of Sep 30, 2021 amounting to P84M	AOM 2022-02-02(2020)		
Authorized Special Disbursing Officers of the Provincial Cashier's Office on the attachment of the document that would recognize the representation or authority of the claimant to receive payment on check in behalf of the payee per Disbursement Voucher.	AOM 2022-02-04(2021)		
Examination of cash and accounts of the Cashier-Designate of the San Mariano Community Hospital(SMCH) for the period Sep 16, 2020 to Oct 1, 2021.	AOM 2022-02-003-GF(2020-2021)		
The completeness and accuracy of the balance of Inventories amounting to P130,863,953.08; Property, Plant and Equipment amounting to P11,450,701,650.74; and Biological Asset amounting to P17,855,349.29, or a total of P11,599,420,953.11 reported in the Financial Statement of the Provincial Government of Isabela as of December 31, 2021, could not be readily ascertained due to failure to submit the report on physical count which is already beyond the prescribed period	AOM 2022-02-06		
The disbursements for the purchase of AZD1222 vaccine from AstraZeneca Pharmaceuticals totaling to P6,346,455.25 as of Sep 30, 2021 under General Fund were not fully supported with the documents prescribed in the procurement of COVID-19 vaccines, hence not fully compliant to the provisions of RA 11525, GPPB Circular 02-2021, and COA Circular 2012-2001.	AOM 2022-02-07(2021) GF		
Twenty three negotiated procurements under emergency cases of drugs, medicines medical and laboratory supplies as of Sep 30, 2021 totaling to P23M under the General Fund were not fully supported with the documents prescribed in the procurement of goods through the alternative method of emergency purchase, hence not fully compliant to the provisions of COA circular No 2012-001 and the Revised IRR of RA 9184.	AOM 2022-02-05(2021) GF		

III. CASH ADVANCE LIQUIDATION EFFICIENCY

AGE	LAST MONTH	THIS MONTH	INCREASE/ (DECREASE)	% Contribution to Total This Month
CURRENT				
Less than 30 Days	50,365,009.24	136,053,935.24	85,688,926.00	59%
31-90 Days	21,033,940.16	10,905,878.00	(10,128,062.16)	5%
91-365 Days	15,997,708.00	15,997,708.00	-	7%
Total Current	87,396,657.40	162,957,521.24	75,560,863.84	71%
PAST DUE				
Over 1 Year	4,846,510.07	4,771,510.07	(75,000.00)	2%
Over 2 Years	450,000.00	450,000.00	-	0%
3 Years and Above	62,084,273.57	62,084,273.57	-	27%
Total Past Due	67,380,783.64	67,305,783.64	(75,000.00)	29%
Grand Total	154,777,441.04	230,263,304.88	75,485,863.84	100%

IV. OTHER PROGRAM/PROJECT/ACTIVITY

PROGRAM/PROJECT/ ACTIVITY	PROJECT DESCRIPTION	STATUS/REMARKS/ ACCOMPLISHMENT
Preparation and Submission of Annual Financial Reports	Preparation of CY 2021 Financial Reports	Submitted to COA on February 14, 2022
Monitoring and Evaluation of PRDP Project. Attended the Enterprise Assessment on Mungbean Seed Production and Marketing Enterprise of CASADECO	Business Process Review and Action Planning	February 22-23, 2022
Response to Confirmation Letter of COA	Confirmation of the balance of Fund Transfer from the DSWD FOII to the PGI	Complied
Response to Audit Query Memorandum of COA	AQM No. 2022-02-02(2021) First Milestone Payment to AstraZeneca	Complied
Compliance of COA Audit Memoranda	AOM No. 2022-01-01(2021) re: Cleaning of Dormant Accounts AOM No. 2022-02-02(2020) re: Unliquidated Cash Advances as of September 30, 2021 AOM No. 2022-02-004(2021) re: Check disbursements made to contractors and suppliers were released to claimant other than the payee without submission of proof of authority AOM No. 2022-02-003-GF (2020-2021) Procedural lapses and other deviations from COA rules and regulations pertaining to the reporting of collections and deposits.	Partially Complied
PREPARED BY:  MARIA LUISA F. ALCAREZ Accountant II	CERTIFIED CORRECT:  ANTONIETA M. BULAN OIC, Provincial Accountant	