



PROVINCIAL ACCOUNTANT'S OFFICE

Accomplishment Report

MAR
MONTH
2023
YEAR

I. ELIMINATION OF AUDIT FINDINGS

AUDIT TYPE	This Month	Target	Variance
1. Number of Audit Observation Memorandum (AOM)	7	0	-7
2. Number of Audit Suspension		0	0
3. Number of Disallowances		0	0



II. AOM/AUDIT SUSPENSION/DISALLOWANCE DETAILS

AUDIT FINDINGS	REFERENCE NO.	DV NO.	AMOUNT
The Covid-19 vaccines received but not recorded in the books resulted in an understatement of the Grant and Donations-in-Kind account and the corresponding inventory/expense accounts.	AOM No. 2023-03-009		
Unrecorded expenses in the amount of P236,924,000.00 in the PGI books were due to the delay in the liquidation of Cash Advances granted to Disbursing Officers and delay in the processing and recording of the same	AOM No. 2023-03-007		
The covering disbursement voucher/journal entry vouchers of transactions recorded during the current year 2022 in the aggregate amount of P16,790,430.11 remained unsubmitted as of the date which precludes the audit team to conduct a timely audit of financial transactions involved, rendering the balances of affected accounts unreliable	AOM No. 2023-03-011		
The remaining balance of the National Disaster Risk Reduction and Management Fund amounting to P11,688,000.00 received by the Provincial Government of Isabela under the FY 2020 General Appropriations Act (GAA) was not reverted to the National Treasury which is not in conformity with the provisions of the Local Budget Circular No.13 dated November 19, 2020	AOM No. 2023-03-008		
The unreconciled balance of P 16,076,080.00 between the Report on the Physical Count of Breeding Stocks and the Breeding Stocks Inventory Schedule was due to the failure to conduct the actual physical count and non-maintenance of ledger and property cards, affected the accuracy of the balance of Breeding Stocks amounting to P16,678,950.00 that was reported in the financial statement	AOM No. 2023-03-04		
Reports on the receipt and utilization of disaster relief aid/donations received by the Provincial Government of Isabela were not prepared/submitted and not posted on the website which is not in conformity with the provisions of COA Circular No. 2014-002, thereby disclosure of its financial information is limited.	AOM No. 2023-03-010		
Unserviceable properties with a total carrying value of P15,335,772.38 which remained undisposed were already dropped from the books of the Provincial Government of Isabela, thereby affecting the balance of Property, Plant, and Equipment presented in the Statement of Financial Position	AOM No. 2023-03-006		

III. CASH ADVANCE LIQUIDATION EFFICIENCY

AGE	LAST MONTH	THIS MONTH	INCREASE/ (DECREASE)	% Contribution to Total This Month
CURRENT				
Less than 30 Days	96,376,289.35	138,033,781.00	41,657,491.65	30%
31-90 Days	49,600,345.79	66,183,367.32	16,583,021.53	14%
91-365 Days	212,892,930.00	175,563,091.82	(37,329,838.18)	38%
Total Current	358,869,565.14	379,780,240.14	20,910,675.00	83%
PAST DUE				
Over 1 Year	8,417,995.72	22,396,642.72	13,978,647.00	5%
Over 2 Years	129,150.00	4,825,448.00	4,696,298.00	1%
3 Years and Above	49,519,613.57	49,509,613.57	(10,000.00)	11%
Total Past Due	58,066,759.29	76,731,704.29	18,664,945.00	17%
Grand Total	416,936,324.43	456,511,944.43	39,575,620.00	100%

IV. OTHER PROGRAM/PROJECT/ACTIVITY

PROGRAM/PROJECT/ ACTIVITY	PROJECT DESCRIPTION	STATUS/REMARKS/ ACCOMPLISHMENT
Compliance of Audit Memoranda	AOM 2023-02-02(GF) Delivery of procured goods were not made known to the Auditor within 24 hrs from acceptance due to the inability of management to submit the corresponding delivery documents to COA within 24hrs upon every actual delivery of procured goods contrary to Section 6.9	With Compliance dated March 6 , 2023
	AOM No. 2023-03-009 -The Covid-19 vaccines received but not recorded in the books resulted in an understatement of the Grant and Donations-in-Kind account and the corresponding inventory/expense accounts.	March 29, 2023
	AOM No. 2023-03-007- Unrecorded expenses in the amount of P236,924,000.00 in the PGI books were due to the delay in the liquidation of Cash Advances granted to Disbursing Officers and delay in the processing and recording of the same	March 23, 2023
	AOM No. 2023-03-011 - The covering disbursement voucher/journal entry vouchers of transactions recorded during the current year 2022 in the aggregate amount of P16,790,430.11 remained unsubmitted as of the date which precludes the audit team to conduct a timely audit of financial transactions involved, rendering the balances of affected accounts unreliable	March 31, 2023
	AOM No. 2023-03-008 - The remaining balance of the National Disaster Risk Reduction and Management Fund amounting to P11,688,000.00 received by the Provincial Government of Isabela under the FY 2020 General Appropriations Act (GAA) was not reverted to the National Treasury which is not in conformity with the provisions of the Local Budget Circular No.13 dated November 19, 2020	March 28, 2023
	AOM No. 2023-03-04 - The unreconciled balance of P 16,076,080.00 between the Report on the Physical Count of Breeding Stocks and the Breeding Stocks Inventory Schedule was due to the failure to conduct the actual physical count and non-maintenance of ledger and property	March 28, 2023
	AOM No. 2023-03-010-Reports on the receipt and utilization of disaster relief aid/donations received by the Provincial Government of Isabela were not prepared/submitted and not posted on the website which is not in conformity with the provisions of COA Circular No. 2014-002, thereby disclosure of its financial information is limited.	March 31, 2023
	AOM No. 2023-03-006-Unserviceable properties with a total carrying value of P15,335,772.38 which remained undisposed were already dropped from the books of the Provincial Government of Isabela, thereby affecting the balance of Property, Plant, and Equipment presented in the Statement of Financial Position	March 31, 2023
<p>PREPARED BY:</p>  <p>MARIA LUISA F. ALCAREZ Accountant II</p>	<p>CERTIFIED CORRECT:</p>  <p>ANTONIETA M. BULAN Provincial Accountant</p>	