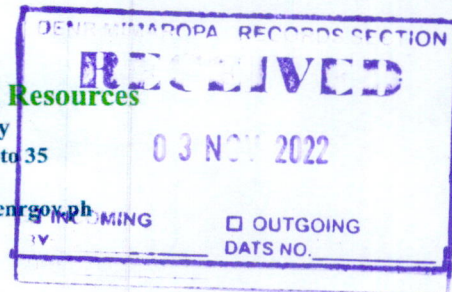




Republic of the Philippines
Department of Environment and Natural Resources

Visayas Avenue, Diliman, Quezon City
Tel Nos. (632) 929-6626 to 29 · (632) 929-6633 to 35
926-7041 to 43; 929-6252; 929-1669

Website: <http://www.denr.gov.ph>/E-mail: web@denr.gov.ph



MEMORANDUM

TO : **The Regional Executive Director**
Region 1, 2, 3, 4A, ~~4B~~, 6, 7, 8, 9, 10, 11, 12 and CAR

: **The Director**
LMB and FMB

ATTENTION : **The Assistant Regional Director**
Management Services

FROM : **The Assistant Secretary**
Finance, Information systems, and Mining Concerns

SUBJECT : **RECONCILIATION AND CLEANSING OF DORMANT
ACCOUNTS UNDER DENR-CARP FUND (FUND 158)**

DATE : **OCT 25 2022**

This has reference to the **dormant accounts under Fund Cluster 03-Agrarian Reform Fund (Fund 158)**, requiring the accountable regions to reconcile and request for authority to write-off to Commission on Audit (COA) as per recommendation in the audit observation for FY 2021 Consolidated Annual Audit Reports (CAAR).

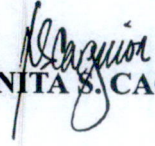
Pursuant to COA Circular No. 97-001 dated February 5, 1997(Annex A), "**Guidelines on the Proper Disposition/Closure of Dormant Funds and/or Accounts of National Government Agencies (NGAs)**", government offices are prescribed to act in accordance with the said circular in the cleansing of dormant funds/accounts of the books of accounts of the National Government.

In addition, the Resident Auditor of the DENR-Central Office emphasize that unreconciled/dormant accounts are recommended to wit:

1. Trace the details of the dormant accounts/beginning balances and those Subsidiary Ledger (SLs) with negative balances, and prepare adjusting entries, if necessary;
2. Reconcile SLs per accounts as follows:
 - a) reconcile the variances between the Subsidiary Ledger Card (SLCs) and Report of Report on the Physical Count of Inventories (RPCI) for inventory accounts;
 - b) reconcile the variances between the Property, Plant and Equipment Ledger Cards (PPELCs) and Report on the Physical Count of Property, Plant and Equipment (RPCPPE) for Property, Plant & Equipment accounts;
 - c) reconcile the variances between the SLs for all Inter-Agency/Intra-Agency receivable accounts; Inter-Agency/Intra-Agency Payable accounts;
3. Validate the propriety of the long outstanding balances and file the **request for authority to write-off dormant** cash advances, fund transfers and receivables accounts after complying with the documentary requirements and conditions set forth in duly supported with applicable documents required under COA Circular No. 2016-005 dated December 19, 2016.

Attached is the Consolidated Post-Closing Trial Balance as of December 31, 2021 (Annex B) and Regional Trial Balance (Annex C) under the Comprehensive Agrarian Reform Program (CARP) Fund 158 of your respective region, for your evaluation/validation and inclusion in the ARF status report. Also, attached are the COA guidelines for your reference.

For your appropriate action.


ENGR. NONITA S. CAGUIOA

Copy furnished: Directors

- Financial and Management Service
- Administrative Service

National Coordinator
DENR - CARP National Coordinating Office

COA-Resident Auditor
DENR - Central Office

COMMISSION ON AUDIT CIRCULAR NO. 97-001

February 5, 1997

TO : Heads of Departments, Agencies, Bureaus and Offices of the National Government; Heads of Self-Governing Boards and Commission, State Universities and Colleges; heads of Financial management Services, Chief Accountants/heads of Accounting Units; COA Assistant Commissioners, COA Directors, Heads of Auditing Units; and All Others Concerned.

SUBJECT : Guidelines on the Proper Disposition/Closure of Dormant Funds and/or Accounts of National Government Agencies.

I. RATIONALE AND PURPOSE

The Annual Financial Report (AFR) of the National Government (NG) includes funds and accounts (Assets, Liabilities and Residual Equity) of agencies that have long been abolished, or agencies whose functions have been merged with or transferred to other agencies and accounts of projects/programs which have been completed, discontinued or abandoned. Some of these funds/accounts have remained dormant for more than five (5) years now.

To date, the details and validity of these funds/accounts cannot be fully ascertained due to lack/unavailability of supporting records/documents and that the present accounting personnel has no knowledge thereof.

This circular therefore is issued to prescribe the guidelines and procedures on cleaning the books of accounts of the NG with dormant funds/accounts pertaining to the abolished and/or merged/transferred agencies and projects/programs of which implementation have already been completed, discontinued or abandoned.

II. DEFINITION OF TERMS

For the purpose of this Circular, the following terms shall be construed to mean as follows:

1. Dormant Accounts - refer to individual or group of accounts which balances remained non-moving for more than five years.
2. Dormant Funds - refer to funds with their own assets, liabilities and residual equity created for specific projects/programs, the implementation of which have been completed and the account balances remained non-moving for more than five (5) years.
3. Abolished Agency - refers to the agency which was dissolved pursuant to law or other authority or which functions were transferred/merged or consolidated with another agency or absorbed by a new agency.
4. Receiving Agency - refers to the agency which absorbed the functions, funds and

accounts of the abolished agency.

III. GUIDELINES

A. Dormant Funds

When the accounts in the trial balance of a fund or funds are non-moving for five consecutive years, the Chief Accountant or other Officials concerned shall:

1. Initiate/cause the verification of the nature or purpose of the fund.
2. If upon verification the purpose of the fund is found fully completed, discontinued and/or abandoned and no financial transactions are expected, conduct review, analysis, and reconciliation of the subject funds accounts, and determine their existence and validity.
3. Effect the adjusting journal entries and prepare the preliminary trial balance.
4. Determine proper disposition of reconciled and validated accounts as follows:
 - 4.1 Remittance of all cash balances on hand and in other banks to the National Treasury.
 - 4.2 Enforcement of collection of receivables and liquidation of outstanding cash advances.
 - 4.3 Settlement of all liabilities and/or reversion/adjustment of same to the CRO account.
 - 4.4 Conduct of physical count of inventories and fixed assets, and reconciliation of the same with those recorded in the books of accounts.
5. Upon completion of steps 4.1 to 4.4 above, prepare the adjusting and closing entries and the final trial balance.
6. Transfer to the General Fund (GF) books, accounts with remaining balances. Accounts not yet reconciled/validated should also be transferred to the GF books with suffix "Fund ____". This notation will remain until the accounts are fully reconciled/validated and closed.
7. Submit to the Accountancy Office, COA and the COA Resident Auditor the following:
 - 7.1 Preliminary trial balance, copies of journal vouchers required under No. III.A.3 of this circular, and other pertinent documents such as project completion, discontinuance, etc.
 - 7.2 Final Trial Balance, with notation "Balances taken up per JV No. ____ dated ____ were transferred to ____". This shall be indicated immediately after the Grand Totals. A copy of the JV shall be attached to the final trial balance.
8. Furnish the Department of Budget and Management (DBM) with copy of the final trial balance, and inform both the DBM and BTR regarding the closing/transfer of all account balances.
9. If there are cash accounts which will affect the books of the National Treasury, furnish the Bureau of the Treasury (BTr) with the JV pertaining thereto.
10. If the analysis/review of the accounts/funds is not possible due to absence of

records and documents, the agency head concerned should request for write-off and/or adjustment of account balances from the COA, supported by:

10.1 List of available records and extent of validation made on the accounts;
and

10.2 Certification and reasons why the books of accounts/records, financial statements/schedules and supporting vouchers/ documents cannot be located.

B. Dormant Accounts

1. Dormant accounts in on active fund shall be reviewed, analyzed and reconciled together with the other related accounts in the trial balance.
2. After the review and validation of accounts, the procedures prescribed in Nos. III.A.3 to .4 and III.A.9 to .10 of this circular shall be followed.

C. Accounts of Abolished Agencies

1. The guidelines and procedures prescribed in COA Circular No. 92-375 dated March 9, 1992 Re: Accounting guidelines and procedures for the closing of the books of accounts of abolished/transferred/merged/consolidated/converted/subdivided agencies and the opening of the book of accounts for agencies affected by such abolition/transfer/merger/consolidation/conversion/subdivision pursuant to the provisions of law, should be followed.
2. For agencies which have long been abolished and whose accounts are still reflected in the consolidated financial report of the National Government, the Accountancy Office shall:

2.1 Determine:

- a. the law or other authority abolishing/merging or transferring the functions of the agency,
- b. the disposition of the assets and liabilities of the abolished/merged/transferred agency,
- c. the receiving agency,
- d. action taken by the receiving agency on the accounts of the abolished/merged/transferred agencies,

2.2 Reconcile the account balances per agency records with the balances maintained in the Accountancy Office.

2.3 Communicate with the agency concerned relative to the un reconciled balances and actions to take on those accounts.

3. If the books of accounts, schedules and supporting documents are available, the receiving agency shall:

3.1 Analyze, validate and reconcile the account balances and determine proper disposition of accounts following the procedures under No. III.A.4

of this circular.

- 3.2 Effect the transfer of reconciled balances to the proper funds as provided for in the law/authority abolishing the agency.
- 3.3 Prepare the adjusting and closing entries and the final trial balance.
- 3.4 Cause the transfer/consolidation of accounts in accordance with the provisions under the law abolishing/transferring/merging the agency.
- 3.5 Submit to the Accountancy Office, COA and the COA Resident Auditor the following:
 - a. Preliminary trial balance, copies of journal vouchers required under No. III.A.3 of this circular and other pertinent documents such as project completion, discontinuance, etc.
 - b. Final Trial Balance with notation "Balances taken up per JV No. _____ dated _____ were transferred to _____". This shall be indicated immediately after the Grand Totals. A copy of the JV shall be attached to the final trial balance.
- 3.6 Furnish the Department of Budget and Management (DBM) with copy of the final trial balance and inform both the DBM and BTr regarding the closing/transfer of account balances.
4. If no action has been done to clear the accounts of abolished agencies because the books of accounts, financial statements/schedules and documents needed to validate the accounts are no longer available, the agency head of the receiving agency should request for write-off or adjustment of these accounts. The request should be supported by documents as mentioned in No.III.A.10 of this circular.

IV. ADMINISTRATIVE SANCTION

Failure of the officials/employees concerned to comply with the requirements of this circular shall subject them to administrative disciplinary action in accordance with the provisions of Section 122 (2), Chapter 3, Title III, P.D. No.1445 and Section 55, Chapter 10, Sub-title I-B, Book V of Executive Order No. 292, series of 1987, of the Revised Administrative Code of the Philippines.

V. SAVING CLAUSE

Cases not covered in this Circular shall be referred to the Accountancy office, COA for resolution.

VI. REPEALING CLAUSE

All circulars, memoranda and other issuances or parts thereof which are inconsistent with the provisions of this Circular are hereby rescinded/repealed/modified accordingly.

VII. EFFECTIVITY

This Circular shall take effect immediately.

(Sgd.) CELSO D. GAÑGAN
Chairman

(Sgd.) ROGELIO B. ESPIRITU
Commissioner

(Sgd.) SOFRONIO B. URSAL
Commissioner

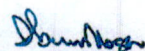
Republic of the Philippines
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
Visayas Avenue, Diliman, Quezon City

POST-CLOSING TRIAL BALANCE
Fund Cluster 03 (Fund 158) - Comprehensive Agrarian Reform Program
As of December 31, 2021

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	9,900.00	
Cash in Bank-Local Currency, Current Account	10102020	15,466.38	
Due from National Government Agencies	10303010	244,051.81	
Due from Regional Offices	10304030	290.00	
Due from Operating/Field Units	10304040	816,736.63	
Receivables-Disallowances/Charges	10399010	3,130,715.59	
Due from Officers and Employees	10399020	958,330.84	
Due from Non-Government Organizations/Civil Society Organizations	10399030	1,173,759.25	
Other Receivables	10399990	546,347.92	
Allowance for Impairment-Other Receivables	10399992		99,990.00
Office Supplies Inventory	10404010	13,386,803.23	
Accountable Forms, Plates and Stickers Inventory	10404020	47,681.34	
Construction Materials Inventory	10404130	111,041.00	
Other Supplies and Materials Inventory	10404990	245,630.04	
Semi-Expendable Office Equipment	10405020	422,135.80	
Semi-Expendable Information and Communications Technology Equipment	10405030	250,634.59	
Semi-Expendable Communications Equipment	10405070	98,280.00	
Semi-Expendable Disaster Response and Rescue Equipment	10405080	4,400.00	
Semi-Expendable Technical and Scientific Equipment	10405130	199,700.00	
Semi-Expendable Other Equipment	10405990	69,124.15	
Semi-Expendable Furniture and Fixtures	10406010	718,428.73	
Land	10601010	773,375.66	
Land Improvements, Aquaculture Structures	10602010	29,941.50	
Land Improvements, Reforestation Projects	10602020	40,688,974.04	
Accumulated Impairment Losses-Land Improvements, Reforestation Projects	10602022		44,006.12
Other Land Improvements	10602990	7,840,241.51	
Accumulated Depreciation-Other Land Improvements	10602991		118,214.30
Buildings	10604010	2,529,860.67	
Accumulated Depreciation-Buildings	10604011		1,675,137.70
Other Structures	10604990	631,946.57	
Accumulated Depreciation-Other Structures	10604991		591,834.06
Office Equipment	10605020	28,447,740.19	
Accumulated Depreciation-Office Equipment	10605021		15,702,311.98
Accumulated Impairment Losses-Office Equipment	10605022		3,674.95
Information and Communications Technology Equipment	10605030	49,586,878.71	
Accumulated Depreciation-Information and Communications Technology Equipment	10605031		38,838,461.33
Accumulated Impairment Losses-Information and Communications Technology Equipment	10605032		19,302.05
Agricultural and Forestry Equipment	10605040	63,000.00	
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041		59,850.00
Communications Equipment	10605070	3,874,425.03	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation-Communications Equipment	10605071		2,113,173.02
Disaster Response and Rescue Equipment	10605090	20,318.70	
Technical and Scientific Equipment	10605140	16,449,087.16	
Accumulated Depreciation-Technical and Scientific Equipment	10605141		10,953,718.01
Accumulated Impairment Losses-Technical and Scientific Equipment	10605142		1,302.50
Other Equipment	10605990	1,444,564.85	
Accumulated Depreciation-Other Equipment	10605991		1,136,646.97
Motor Vehicles	10606010	8,270,066.14	
Accumulated Depreciation-Motor Vehicles	10606011		6,506,187.29
Other Transportation Equipment	10606990	498,850.00	
Accumulated Depreciation-Other Transportation Equipment	10606991		473,907.50
Furniture and Fixtures	10607010	7,490,788.36	
Accumulated Depreciation-Furniture and Fixtures	10607011		5,173,789.64
Books	10607020	20,426.05	
Accumulated Depreciation-Books	10607021		13,301.83
Construction in Progress-Land Improvements	10698010	1,106,359.65	
Construction in Progress-Infrastructure Assets	10698020	43,880.00	
Other Property, Plant and Equipment	10699990	7,567,143.15	
Accumulated Depreciation-Other Property, Plant and Equipment	10699991		1,192,088.25
Advances to Special Disbursing Officer	19901030	635,242.68	
Advances to Officers and Employees	19901040	5,114.87	
Advances to Contractors	19902010	2,425,132.84	
Other Prepayments	19902990	1,568,813.81	
Guaranty Deposits	19903020	1,074,467.91	
Other Assets	19999990	6,349,870.04	
Accounts Payable	20101010		2,591,433.69
Due to Officers and Employees	20101020		322,907.48
Due to BIR	20201010		849,978.16
Due to GSIS	20201020		90,928.62
Due to Pag-IBIG	20201030		13,867.01
Due to PhilHealth	20201040		16,089.59
Due to NGAs	20201050		919,270.75
Due to GOCCs	20201060		98,878.88
Due to Regional Offices	20301030		260,000.00
Guaranty/Security Deposits Payable	20401040		1,221,278.07
Other Payables	29999990		2,389,745.78
Accumulated Surplus/(Deficit)	30101010		118,394,691.86
Total		211,885,967.39	211,885,967.39

Certified Correct:



DIÑA M. NILLOSAN

Department Chief Accountant

nm

Fund Cluster 03 (Fund 158)- Comprehensive Agrarian Reform Program

(Region 1, 2, 3, 4A, 4B, 6, 7, 8, 9, 10, 11, 12, CAR, FMB and LMB)

Trial Balance

As of December 31, 2021

Account Title	Account Code	TOTAL		Region 1		Region 2		Region 3	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Petty Cash	10101020	9,900.00	-	-	-	-	-	-	-
Cash in Bank-Local Currency, Current Account	10102020	15,466.38	-	-	-	-	-	-	-
Due from National Government Agencies	10303010	244,051.81	-	-	-	-	-	-	-
Due from Regional Offices	10304030	290.00	-	-	-	-	-	-	-
Due from Operating/Field Units	10304040	816,736.63	-	-	-	-	-	-	-
Receivables-Disallowances/Charges	10399010	3,130,715.59	-	205,010.00	-	-	-	-	-
Due from Officers and Employees	10399020	958,330.84	-	-	-	-	-	221,076.84	-
Due from Non-Government Organizations/									
Civil Society Organizations	10399030	1,173,759.25	-	-	-	-	-	-	-
Other Receivables	10399990	546,347.92	-	-	-	-	-	99,990.00	-
Allowance for Impairment-Other Receivables	10399992	-	99,990.00	-	-	-	-	-	99,990.00
Office Supplies Inventory	10404010	13,386,803.23	-	-	-	-	-	-	-
Accountable Forms, Plates and Stickers									
Inventory	10404020	47,681.34	-	-	-	-	-	-	-
Construction Materials Inventory	10404130	111,041.00	-	-	-	-	-	-	-
Other Supplies and Materials Inventory	10404990	245,630.04	-	-	-	-	-	-	-
Semi-Expendable Office Equipment	10405020	422,135.80	-	-	-	-	-	-	-
Semi-Expendable Information and									
Communications Technology	10405030	250,634.59	-	-	-	-	-	-	-
Semi-Expendable Communications Equipment	10405070	98,280.00	-	-	-	-	-	-	-
Semi-Expendable Disaster Response and									
Rescue Equipment	10405080	4,400.00	-	-	-	-	-	-	-
Semi-Expendable Technical and Scientific									
Equipment	10405130	199,700.00	-	-	-	-	-	-	-
Semi-Expendable Other Equipment	10405990	69,124.15	-	-	-	-	-	-	-
Semi-Expendable Furniture and Fixtures	10406010	718,428.73	-	-	-	-	-	-	-
Land	10601010	773,375.66	-	-	-	-	-	-	-
Land Improvements, Aquaculture Structures	10602010	29,941.50	-	-	-	-	-	-	-
Land Improvements, Reforestation Projects	10602020	40,688,974.04	-	-	-	7,163,211.41	-	-	-
Accumulated Impairment Losses-Land									
Improvements, Reforestation Projects	10602022	-	44,006.12	-	-	-	-	-	-
Other Land Improvements	10602990	7,840,241.51	-	-	-	-	-	-	-
Accumulated Depreciation-Other Land									
Improvements	10602991	-	118,214.30	-	-	-	-	-	-
Buildings	10604010	2,529,860.67	-	-	-	540,000.00	-	-	-
Accumulated Depreciation-Buildings	10604011	-	1,675,137.70	-	-	-	136,800.00	-	-
Other Structures	10604990	631,946.57	-	-	-	39,988.00	-	-	-
Accumulated Depreciation-Other Structures	10604991	-	591,834.06	-	-	-	30,973.41	-	-
Office Equipment	10605020	28,447,740.19	-	1,159,215.41	-	1,300,958.96	-	860,888.00	-
Accumulated Depreciation-Office Equipment	10605021	-	15,704,415.94	-	1,099,662.65	-	1,235,911.02	-	798,932.40
Accumulated Impairment Losses-Office									
Equipment	10605022	-	3,674.95	-	-	-	3,674.95	-	-

Account Title	Account Code	TOTAL	
		Debit	Credit
Information and Communications Technology Equipment	10605030	49,525,859.21	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031	-	38,479,960.29
Accumulated Impairment Losses-Information and Communications Technology Equipment	10605032	-	19,302.05
Agricultural and Forestry Equipment	10605040	63,000.00	-
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041	-	59,850.00
Communications Equipment	10605070	3,874,425.03	-
Accumulated Depreciation-Communications Equipment	10605071	-	2,113,173.02
Disaster Response and Rescue Equipment	10605090	20,318.70	-
Technical and Scientific Equipment	10605140	16,449,087.16	-
Scientific Equipment	10605141	-	10,953,718.01
Accumulated Impairment Losses-Technical and Scientific Equipment	10605142	-	1,302.50
Other Equipment	10605990	1,444,564.85	-
Accumulated Depreciation-Other Equipment	10605991	-	1,136,646.97
Motor Vehicles	10606010	8,270,066.14	-
Accumulated Depreciation-Motor Vehicles	10606011	-	6,506,187.29
Other Transportation Equipment	10606990	498,850.00	-
Accumulated Depreciation-Other Transportation Equipment	10606991	-	473,907.50
Furniture and Fixtures	10607010	7,490,788.36	-
Accumulated Depreciation-Furniture and	10607011	-	5,135,884.15
Books	10607020	20,426.05	-
Accumulated Depreciation-Books	10607021	-	13,301.83
Construction in Progress-Land Improvements	10698010	1,106,359.65	-
Construction in Progress-Infrastructure Assets	10698020	43,880.00	-
Other Property, Plant and Equipment	10699990	7,567,143.15	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991	-	1,192,088.25
Advances to Special Disbursing Officer	19901030	635,242.68	-
Advances to Officers and Employees	19901040	5,114.87	-
Advances to Contractors (Current)	19902010	1,354,063.55	-
Advances to Contractors (Non-Current)	19902010	1,071,069.29	-
Other Prepayments	19902990	1,568,813.81	-
Guaranty Deposits	19903020	1,074,467.91	-
Other Assets	19999990	6,349,870.04	-
Accounts Payable	20101010	-	2,591,433.69
Due to Officers and Employees	20101020	-	322,907.48
Due to BIR	20201010	-	849,978.16
Due to GSIS	20201020	-	90,928.62

Region 1		Region 2		Region 3	
Debit	Credit	Debit	Credit	Debit	Credit
3,535,578.57	-	2,039,512.45	-	2,612,744.55	-
-	3,339,324.54	-	1,937,536.78	-	2,468,029.59
-	-	-	5,000.05	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	143,900.00	-	-	-
-	-	-	-	-	-
-	-	-	136,705.00	-	-
1,457,400.00	-	910,862.64	-	270,000.00	-
-	1,384,530.00	-	864,921.56	-	256,500.00
-	-	-	-	-	-
-	-	-	1,302.50	-	-
-	-	-	-	500,999.00	-
-	-	-	-	-	475,949.05
720,000.00	-	-	-	69,900.00	-
-	684,000.00	-	-	-	66,405.00
-	-	-	-	-	-
-	-	-	-	-	-
122,581.50	-	254,724.52	-	2,778,609.27	-
-	113,738.17	-	241,988.29	-	2,461,917.66
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	37,500.00	-	35,300.00	-
-	-	-	-	-	-
-	-	-	35,625.00	-	33,535.00
-	-	-	-	-	-
-	-	-	-	-	-
43,964.45	-	603,498.85	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	827,940.06	-	16,786.46	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,444.16
-	-	-	-	-	-

Account Title	Account Code	Region 4A		Region 4B		Region 6	
		Debit	Credit	Debit	Credit	Debit	Credit
Cash in Bank-Local Currency, Current Account	10102020	-	-	-	-	416.31	-
Due from National Government Agencies	10303010	13.90	-	-	-	-	-
Due from Regional Offices	10304030	-	-	-	-	290.00	-
Receivables-Disallowances/Charges	10399010	242,220.64	-	27,080.66	-	176,216.29	-
Other Receivables	10399990	15,033.50	-	9,502.00	-	70,585.36	-
Accountable Forms, Plates and Stickers Inventory	10404020	5,851.34	-	-	-	-	-
Semi-Expendable Office Equipment	10405020	-	-	104,362.10	-	-	-
Semi-Expendable Information and Communications Technology Equipment	10405030	-	-	167,794.59	-	-	-
Semi-Expendable Other Equipment	10405990	-	-	25,000.00	-	-	-
Semi-Expendable Furniture and Fixtures	10406010	-	-	115,800.00	-	-	-
Land	10601010	515,247.16	-	258,128.50	-	-	-
Land Improvements, Aquaculture Structures	10602010	-	-	-	-	29,941.50	-
Land Improvements, Reforestation Projects	10602020	-	-	1,227,350.67	-	435,004.30	-
Other Land Improvements	10602990	771,784.10	-	-	-	-	-
Accumulated Depreciation-Other Land Improvements	10602991	-	118,214.30	-	-	-	-
Office Equipment	10605020	972,718.25	-	966,700.20	-	1,625,962.79	-
Accumulated Depreciation-Office Equipment	10605021	-	898,687.94	-	849,958.40	-	1,524,414.29
Information and Communications Technology Equipment	10605030	1,703,905.48	-	3,622,928.71	-	4,246,243.63	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031	-	1,461,662.64	-	3,290,826.78	-	3,767,874.34
Agricultural and Forestry Equipment	10605040	-	-	-	-	63,000.00	-
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041	-	-	-	-	-	59,850.00
Communications Equipment	10605070	167,318.88	-	158,071.64	-	42,890.00	-
Accumulated Depreciation-Communications Equipment	10605071	-	54,600.24	-	128,712.91	-	-
Technical and Scientific Equipment	10605140	34,400.00	-	8,300.00	-	-	40,745.50
Accumulated Depreciation-Technical and Scientific Equipment	10605141	-	14,967.00	-	7,470.00	-	-
Other Equipment	10605990	337,549.35	-	590,222.50	-	-	-
Accumulated Depreciation-Other Equipment	10605991	-	115,284.07	-	531,199.25	-	-
Motor Vehicles	10606010	-	-	950,000.00	-	33,900.00	-
Accumulated Depreciation-Motor Vehicles	10606011	-	-	-	902,500.00	-	32,205.00
Furniture and Fixtures	10607010	458,887.15	-	450,685.65	-	172,344.35	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	145,590.03	-	392,970.23	-	101,198.47
Construction in Progress-Infrastructure Assets	10698020	-	-	-	-	43,880.00	-
Advances to Contractors (Current)	19902010	84,000.00	-	-	-	157,939.43	-
Advances to Contractors (Non-Current)	19902010	-	-	870,184.35	-	144,397.20	-
Other Assets	19999990	489,146.43	-	-	-	483,568.00	-
Accounts Payable	20101010	-	461,690.69	-	184,632.39	-	-
Due to BIR	20201010	-	1,002.88	-	-	-	333,243.97
Due to GSIS	20201020	-	-	-	-	-	18,826.01
Due to Pag-IBIG	20201030	-	-	-	-	-	1,899.80
Due to PhilHealth	20201040	-	-	-	-	-	6,775.01
Due to NGAs	20201050	-	4,000.00	-	687,882.53	-	4,790.42
Guaranty/Security Deposits Payable (Current)	20401040	-	-	-	-	-	472,761.60
Other Payables (Current)	29999990	-	3,025.09	-	-	-	327,195.73
Other Payables (Non-Current)	29999990	-	-	-	357,046.76	-	-
Accumulated Surplus/(Deficit)	30101010	-	2,519,351.30	-	2,218,912.32	-	1,185,245.02
Total		5,798,076.18	5,798,076.18	9,552,111.57	9,552,111.57	8,300,039.16	8,300,039.16

Account Title	Account Code	Region 7		Region 8		Region 9	
		Debit	Credit	Debit	Credit	Debit	Credit
Petty Cash	10101020	-	-	9,900.00	-	-	-
Due from Operating/Field Units	10304040	-	-	-	-	816,736.63	-
Receivables-Disallowances/Charges	10399010	-	-	188,183.62	-	44,879.95	-
Due from Officers and Employees	10399020	-	-	-	-	353,256.00	-
Due from Non-Government Organizations/ Civil Society Organizations	10399030	-	-	1,127,259.25	-	-	-
Other Receivables	10399990	-	-	186,758.49	-	-	-
Office Supplies Inventory	10404010	139,793.00	-	5,149,014.05	-	1,727,053.00	-
Accountable Forms, Plates and Stickers Inventory	10404020	-	-	41,830.00	-	-	-
Construction Materials Inventory	10404130	-	-	111,041.00	-	-	-
Other Supplies and Materials Inventory	10404990	66,095.10	-	179,534.94	-	-	-
Semi-Expendable Office Equipment	10405020	317,773.70	-	-	-	-	-
Semi-Expendable Information and Communications Technology Equipment	10405030	82,840.00	-	-	-	-	-
Semi-Expendable Communications Equipment	10405070	98,280.00	-	-	-	-	-
Semi-Expendable Disaster Response and Rescue Equipment	10405080	4,400.00	-	-	-	-	-
Semi-Expendable Technical and Scientific Equipment	10405130	199,700.00	-	-	-	-	-
Semi-Expendable Other Equipment	10405990	44,124.15	-	-	-	-	-
Semi-Expendable Furniture and Fixtures	10406010	602,628.73	-	-	-	-	-
Land Improvements, Reforestation Projects	10602020	-	-	-	-	11,942.20	-
Other Land Improvements	10602990	-	-	1,938,169.76	-	-	-
Other Structures	10604990	561,958.57	-	30,000.00	-	-	-
Accumulated Depreciation-Other Structures	10604991	-	533,860.65	-	27,000.00	-	-
Office Equipment	10605020	1,215,073.75	-	5,241,991.40	-	2,927,905.80	-
Accumulated Depreciation-Office Equipment	10605021	-	1,154,319.87	-	2,662,706.62	-	1,414,877.90
Information and Communications Technology Equipment	10605030	2,653,216.97	-	12,586,654.90	-	4,673,526.59	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031	-	2,523,254.20	-	6,370,708.44	-	2,991,684.49
Communications Equipment	10605070	63,580.00	-	2,552,655.93	-	501,239.58	-
Accumulated Depreciation-Communications Equipment	10605071	-	24,491.00	-	1,227,197.57	-	268,190.25
Disaster Response and Rescue Equipment	10605090	-	-	-	-	20,318.70	-
Technical and Scientific Equipment	10605140	328,802.00	-	6,651,816.03	-	1,265,331.49	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141	-	312,361.90	-	3,334,880.66	-	370,279.57
Motor Vehicles	10606010	292,550.00	-	3,869,663.14	-	-	-
Accumulated Depreciation-Motor Vehicles	10606011	-	277,922.50	-	2,570,922.40	-	-
Furniture and Fixtures	10607010	216,680.00	-	1,434,829.22	-	444,594.69	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	190,721.17	-	645,247.61	-	106,847.02
Books	10607020	-	-	20,426.05	-	-	-
Accumulated Depreciation-Books	10607021	-	-	-	13,301.83	-	-
Other Property, Plant and Equipment	10699990	166,527.90	-	1,900,693.75	-	74,187.50	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991	-	158,201.51	-	881,491.91	-	6,357.03

Account Title	Account Code	Region 7		Region 8		Region 9	
		Debit	Credit	Debit	Credit	Debit	Credit
Advances to Contractors (Current)	19902010	-	-	-	-	464,660.82	-
Advances to Contractors (Non-Current)	19902010	-	-	-	-	56,487.74	-
Other Prepayments	19902990	-	-	3,407.56	-	1,565,406.25	-
Other Assets	19999990	15,063.25	-	8,587.50	-	-	-
Accounts Payable	20101010	-	-	-	1,637,641.60	-	307,469.01
Due to Officers and Employees	20101020	-	-	-	308,587.55	-	-
Due to BIR	20201010	-	-	-	503,069.00	-	24,662.10
Due to GSIS	20201020	-	-	-	34,709.68	-	6,933.06
Due to Pag-IBIG	20201030	-	-	-	8,774.82	-	5,729.89
Due to PhilHealth	20201040	-	-	-	1,946.55	-	-
Due to NGAs	20201050	-	-	-	222,597.42	-	-
Due to GOCCs	20201060	-	-	-	98,878.88	-	-
Guaranty/Security Deposits Payable (Current)	20401040	-	-	-	-	-	426,336.53
Guaranty/Security Deposits Payable (Non-Current)	20401040	-	-	-	304,479.81	-	-
Other Payables (Current)	29999990	-	-	-	165,509.73	-	1,440,363.57
Accumulated Surplus/(Deficit)	30101010	-	1,893,954.32	-	22,212,764.51	-	7,577,796.52
Total		7,069,087.12	7,069,087.12	43,232,416.59	43,232,416.59	14,947,526.94	14,947,526.94

Account Title	Account Code	Region 10		Region 11		Region 12	
		Debit	Credit	Debit	Credit	Debit	Credit
Cash in Bank-Local Currency, Current Account	10102020	15,050.07	-	-	-	-	-
Due from National Government Agencies	10303010	143,682.10	-	3,500.00	-	-	-
Receivables-Disallowances/Charges	10399010	2,239,940.48	-	1,040.00	-	-	-
Due from Non-Government Organizations/ Civil Society Organizations	10399030	-	-	46,500.00	-	-	-
Other Receivables	10399990	-	-	306.26	-	-	-
Land Improvements, Reforestation Projects	10602020	25,038,232.11	-	-	-	293,374.11	-
Accumulated Impairment Losses-Land Improvements, Reforestation Projects	10602022	-	-	-	-	-	44,006.12
Other Land Improvements	10602990	-	-	5,130,287.65	-	-	-
Buildings	10604010	142,329.75	-	1,242,592.68	-	604,938.24	-
Accumulated Depreciation-Buildings	10604011	-	56,669.60	-	906,976.77	-	574,691.33
Office Equipment	10605020	1,300,185.42	-	1,157,930.00	-	537,154.00	-
Accumulated Depreciation-Office Equipment	10605021	-	1,234,638.65	-	1,070,878.85	-	509,932.82
Information and Communications Technology Equipment	10605030	4,119,510.25	-	3,244,419.50	-	127,640.00	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031	-	3,907,869.03	-	2,860,912.60	-	118,776.00
Communications Equipment	10605070	227,779.00	-	-	-	-	-
Accumulated Depreciation-Communications Equipment	10605071	-	216,390.05	-	-	-	-
Technical and Scientific Equipment	10605140	2,265,600.00	-	613,115.00	-	-	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141	-	2,147,570.00	-	581,618.32	-	-
Motor Vehicles	10606010	86,903.00	-	339,250.00	-	769,500.00	-
Accumulated Depreciation-Motor Vehicles	10606011	-	82,557.85	-	318,325.00	-	727,550.00
Other Transportation Equipment	10606990	-	-	498,850.00	-	-	-
Accumulated Depreciation-Other Transportation Equipment	10606991	-	-	-	473,907.50	-	-
Furniture and Fixtures	10607010	174,792.64	-	278,141.72	-	109,676.65	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	148,111.55	-	239,917.78	-	94,542.86
Other Property, Plant and Equipment	10699990	-	-	80,924.00	-	-	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991	-	-	-	76,877.80	-	-
Advances to Special Disbursing Officer	19901030	-	-	-	-	597,237.00	-
Guaranty Deposits	19903020	-	-	396,356.78	-	-	-
Other Assets	19999990	38,125.00	-	4,470,653.34	-	-	-
Due to Pag-IBIG	20201030	-	-	-	400.00	-	-
Due to NGAs	20201050	-	-	-	0.38	-	-
Accumulated Surplus/(Deficit)	30101010	-	27,998,323.09	-	10,974,051.93	-	970,020.87
Total		35,792,129.82	35,792,129.82	17,503,866.93	17,503,866.93	3,039,520.00	3,039,520.00

Account Title	Account Code	CAR		FMB		LMB	
		Debit	Credit	Debit	Credit	Debit	Credit
Due from National Government Agencies	10303010	-	-	96,855.81	-	-	-
Receivables-Disallowances/Charges	10399010	4,740.00	-	-	-	1,403.95	-
Due from Officers and Employees	10399020	3,900.00	-	-	-	380,098.00	-
Other Receivables	10399990	2,164.86	-	-	-	162,007.45	-
Office Supplies Inventory	10404010	-	-	-	-	6,370,943.18	-
Land Improvements, Reforestation Projects	10602020	6,519,859.24	-	-	-	-	-
Office Equipment	10605020	1,488,034.10	-	38,888.00	-	7,654,134.11	-
Accumulated Depreciation-Office Equipment	10605021	-	1,215,693.38	-	33,801.15	-	-
Information and Communications Technology Equipment	10605030	4,243,534.78	-	90,208.00	-	26,234.83	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031	-	3,391,480.66	-	50,020.20	-	-
Accumulated Impairment Losses-Information and Communications Technology Equipment	10605032	-	14,302.00	-	-	-	-
Communications Equipment	10605070	16,990.00	-	-	-	-	-
Accumulated Depreciation-Communications Equipment	10605071	-	16,140.50	-	-	-	-
Technical and Scientific Equipment	10605140	2,061,200.00	-	8,800.00	-	-	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141	-	1,254,021.00	-	1,584.00	-	-
Other Equipment	10605990	15,794.00	-	-	-	-	-
Accumulated Depreciation-Other Equipment	10605991	-	14,214.60	-	-	-	-
Motor Vehicles	10606010	1,138,400.00	-	-	-	-	-
Accumulated Depreciation-Motor Vehicles	10606011	-	843,799.54	-	-	-	-
Furniture and Fixtures	10607010	350,782.00	-	243,459.00	-	-	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	182,913.62	-	70,179.69	-	-
Construction in Progress-Land Improvements	10698010	1,106,359.65	-	-	-	-	-
Other Property, Plant and Equipment	10699990	-	-	-	-	5,272,010.00	-
Advances to Special Disbursing Officer	19901030	-	-	-	-	38,005.68	-
Advances to Officers and Employees	19901040	-	-	5,114.87	-	-	-
Guaranty Deposits	19903020	-	-	678,111.13	-	-	-
Due to Officers and Employees	20101020	-	-	-	-	-	-
Due to BIR	20201010	-	-	-	6,327.94	-	14,319.93
Due to GSIS	20201020	-	-	-	-	-	(22,771.89)
Due to Pag-IBIG	20201030	-	-	-	-	-	30,459.87
Due to PhilHealth	20201040	-	-	-	-	-	(2,937.50)
Due to Regional Offices	20301030	-	-	-	-	-	7,368.03
Guaranty/Security Deposits Payable (Current)	20401040	-	17,700.13	-	-	-	260,000.00
Other Payables (Current)	29999990	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	30101010	-	10,001,493.20	-	999,523.83	-	96,604.90
Total		16,951,758.63	16,951,758.63	1,161,436.81	1,161,436.81	19,904,837.20	19,904,837.20

OBSERVATIONS AND RECOMMENDATIONS

PART II

DENR Office (SA)		Fund Transfer		Liquidation		Unliquidated Balance, 12/31/2021	
CY	PYS	CY	PYS	CY	PYS	CY	PYS
19,947	186,315	12,932	41,561	151,769	73,58		
Total		206,262		54,493		151,769	
				(In Million Pesos)			

The non-liquidation of a substantial amount of fund transfers to NGOs/CSOs was due to the failure of Management of CO, RO VIII and PENROS Abra, Ifugao, Mountain Province, Cavite, Samar, Zamboanga del Norte, Camiguin, Davao Oriental and INREMP-Lanao del Norte to monitor the status of fund transfers, hence, contrary to COA Circular 2007-001.

We recommended and Management agreed to direct the Accountants of CO, RO VIII and PENROS Abra, Ifugao, Mountain Province, Cavite, Samar, Zamboanga del Norte, Camiguin, Davao Oriental and INREMP-Lanao del Norte to:

- enforce the liquidation of fund transfers right after the completion of the projects and refund unused fund transfers, if any; and
- closely monitor the status of fund transfers and send demand letters to NGOs/CSOs with unliquidated fund transfers.

Dormant accounts for write-off

- Dormant receivables, unliquidated cash advances and fund transfers amounting to ₱127,952 million were not requested for write-off by the CO, 2 Staff Bureaus, 2 ROs and 7 PENROS.

Section 8.2 of the COA Circular No. 2016-005 dated December 19, 2016 provides that "The Head of the government entity shall file the request for authority to write off dormant receivable accounts, unliquidated cash advances, and fund transfers to the COA Audit Team Leader (ATL) and/or Supervising Auditor (SA). No filing fee is required."

Unliquidated receivables, cash advances and fund transfers amounting to ₱127,951,818.78 have been dormant or non-moving for 10 years or more. It was noted that no requests for write-off have been filed to COA, as provided for in Item 8.2 of COA Circular No. 2016-005. The details are as follows:

Particulars	DENR Office	Amount (In Million Pesos)	Remarks
Due from CO		0.837	• Due to lack of supporting documents.
Employees and Officers LMB		0.380	• Records were no longer available due to fire that gutted the LMB building in 2018.

Particulars	DENR Office	Amount (In Million Pesos)	Remarks
RO III		0.178	• Dormant for over 30 years. The employee went on AWOL.
PENRO Davao		0.038	• Dormant for over 30 years not requested for write-off due to lack of supporting documents.
Subtotal		1.433	
Other	CO	20.437	• Due to lack of supporting documents.
Receivables	LMB	8.622	• Records were no longer available due to fire that gutted the LMB building in 2018.
	CAR	0.545	• Receivables from resigned/retired employees for over 10-12 years.
	ERDB	0.084	• Request for write-off was returned for compliance of additional information.
	PENRO Bataan	0.100	
	PENRO Iloilo	5.923	
Subtotal		35.711	
Cash advances			
- Official	CO	0.338	• Outstanding for 12 to 32 years and the AOs have already been separated from the service.
local and foreign travels			
- Special	CO	0.295	• No details as to the name of the AOs and remained outstanding for more than 17 years.
purpose/ time-bound undertakings			
Sub-total		0.633	
Fund Transfer			
Due from NGAs	CO	47.878	• Due to lack of supporting documents.
LMB		13.697	• Records were no longer available due to fire that gutted the LMB building in 2018.
PENRO Davao		0.004	• Due to lack of supporting documents.
de Oro			
Sub-total		61.579	
Due from LGUs	CO	10.862	• Due to lack of supporting documents.
LMB		0.030	• Records were no longer available due to fire that gutted the LMB building in 2018.
PENRO		0.045	• Lack of proof of demand to settle the account of the LGU Magalang.
Pampanga			
PENRO		0.746	• Due to absence of pertinent supporting documents required under COA Circular No. 2016-005.
Oriental Mindoro			
PENRO Samar		3.641	• Due to lack of supporting documents.
PENRO		0.114	• Request for write-off was returned for compliance of additional information.
Misamis Oriental			
Sub-total		15.438	
- GOCCs	CO	2.943	• Due to lack of supporting documents.
LMB		0.015	• Records were no longer available due to fire that gutted the LMB building in 2018.
			• Over 10 years
Sub-total		2.958	

Particulars	DENR Office	Amount (in Million Pesos)	Remarks
NGOs/CSOs	DENR CO	10,200	• Due to lack of supporting documents
Sub-total		10,200	
Grand Total		127,952	

It is also noteworthy to mention that the write-off of dormant accounts is just the process of derecognizing the asset accounts and the corresponding allowance for impairment from the books of accounts and transferring the same to the Registry of Accounts Written-off (RAWO). This does not mean condoning/extinguishing the obligation of the accountable officer/debtor.

We recommended and Management agreed to direct the Accountants of CO, LMB, ERDB, CAR, RO III and PENROS Davao de Oro, Bataan, Iloilo, Pangasinana, Oriental Mindoro, Samar, and Misamis Oriental to:

- exert more effort in gathering the necessary documents to support the request for authority to write-off; and

- subsequently file a request for authority to write-off dormant receivables, unliquidated cash advances and fund transfers duly supported with applicable documents required under COA Circular No. 2016-005.

Non-insurance of physical assets with the GSIS

11. Some physical assets of CO, FAPs-FMP and INREMP, 2 Staff Bureaus, RO VIII, and 15 PENROS in the total amount of ₱436,388 million were not insured against fire or theft with the General Insurance Fund (GIF) of the GSIS, thus, said Offices are at risk of not being indemnified in case of damage or loss of the assets.

Section 5 of RA No. 656 provides that "Every government, is hereby required to insure its properties, with the Fund against any insurable risk herein provided and pay the premiums thereon, which, however, shall not exceed the premiums charged by private insurance companies: Provided, however, That the System reserves the right to disapprove the whole or a portion of the amount of insurance applied for: Provided, further, That such property, or part thereof as may not be insurable or acceptable for insurance may be insured with any private insurance company."

For CY 2021, the CO, 4 staff Bureaus, 13 ROs and 54 PENROS insured with the GSIS physical assets amounting to ₱5,706,163,318.60 with corresponding insurance premiums paid of ₱36,995,349.79, pursuant to RA No. 656, otherwise known as the "Property Insurance Law" as amended by PD No. 245.

On the other hand, physical assets with a total amount of ₱436,387,917.29 were not insured against fire or theft with the GIF of the GSIS in CO, FAPs-FMP and INREMP, LMB, FMB, RO VIII and 15 PENROS, as shown on the next table.

**STATUS OF IMPLEMENTATION ON PRIOR
YEARS' AUDIT RECOMMENDATIONS**

PART III

Audit Observations/ Recommendations	b. stop the practice of procuring infrastructure and land improvement projects with the PITC instead enter into an agency-to-agency agreement with the DPWH or to implement the projects, either by administration or by contract, in accordance with the provisions of RA No. 9184. 9. Dormant receivable accounts, unliquidated cash advances, and fund transfers amounting to ₱30,949 million were not requested for write-off, as allowed under Section 8.2 of COA	Ref.	CY 2020 CAAR Obs. No. 9 Pages 32-34	Management Action	there is still a balance of ₱24,205.60 due to price change of desktop ordered. PENRO Oriental Mindoro – The ICT equipment and other supplies were delivered. RO V and PENRO Albay – Out of ₱1,037,969.57 balance, ₱126,591.34 worth of items were delivered in June 2021 while undelivered supplies in PENRO Albay were already received. RO VII, PENROS Bohol and Negros Oriental – The Offices are closely monitoring their advances to PS-DBM. CO - The balance amounting to ₱3,366,894.32 was requested to PITC for refund through demand letter dated October 8, 2021. RO I – PITC submitted a liquidation report amounting to ₱5,343,637 and refunded to BTR the balance of ₱705,755.00 in October 2021.	Results of Validation	Implemented JEVs on the refunds made by PITC were verified.
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Audit Observations/ Recommendations	Circular No. 2016-005 dated December 19, 2016, thus, casting doubt to their validity and existence. We recommended and the Management agreed to direct the Director of the Financial and Management Services, Bureau and Regional Directors to require their respective Department and Regional Chief Accountants, Bureaus and PENROs Accountants to: a. analyze the account balances regularly; b. send demand letters when account becomes due for liquidation; and	Ret.	Management Action	Results of Validation
CO - The Accounting Division regularly analyzes and prepares schedules of the receivable accounts. CAR - Copies of schedules of cash advances and receivables were submitted to COA. PENRO Pangasinan - Still for validation the existence of the account. RO III - Still has a balance of P177,900 due for liquidation. CO - These long outstanding cash advances pertain to the amount transferred from closed/completed projects hence, the records cannot be located.	Settled under OR Nos. 320014 to 320015 both dated August 16, 2021. Implemented	Demand letters were sent, however the whereabouts of some of the accountable Implemented		

Audit Observations/Recommendations	Ref.	Management Action	Results of Validation
c. consequently, request for authority to write-off dormant cash advances, fund transfers and receivable accounts after complying with the documentary requirements and conditions set forth in COA Circular no. 2016-005.		CAR – The management sent demand letters to the payees concerned thru registered mail copy furnished the Auditor. RO III – A demand letter was already prepared. However, the management is still trying to locate the whereabouts of the AO. LMB – AOM compliance team is in the process of completing the supporting documents for the request for write-off of dormant balances due to lost documents razed by fire. PENRO Abra – The Management will submit request for write-off once the required supporting documents are completed. PENRO Pampanga – Request for write-off was sent to COA on February 8, 2021. PENRO Oriental Mindoro – The Management will require the Accountant to continue exerting effort to comply with the documentary requirements for request for authority to write-off unliquidated fund transfer. PENRO Davao de Oro – Request for write-off was granted on June 4, 2021.	Officers cannot be located. Only PENROS Pampanga and Davao de Oro requested for write-off. Not Implemented