

In a town where silence passes for order,  
the books were clean, but the cupboards were bare.  
Figures stood straight, in balance and form,  
while children learned to skip breakfast  
without disrupting the audit trail.

Each voucher signed. Each receipt stapled.  
Yet no one recorded the prayers  
scribbled in the margins of a barangay request letter:  
*“Lord, bless this supplemental feeding.”*

Double-entry, they called it—  
but who records the entries in the ledger of the soul?  
Whose balance sheet captures the weight  
of a nurse’s unpaid overtime or  
the dignity withheld from a procurement officer  
refusing a kickback?

Auditors arrive in suits.  
Sharp minds. Sharper pens.  
They trace accountability in red and black ink  
but miss the bruises behind the numbers—  
the overdrawn lives of unpaid barangay health workers  
whose stipends vanish in technicalities  
more complex than the will to do good.

The accounting system says,  
“Cash flows from operations.”  
But what flows from integrity?  
And where in the notes to financial statements  
do we disclose the cost of cowardice?

I once met a treasurer  
who kept a parallel ledger.  
Not of pesos,  
but of promises:  
repairs delayed, medicines diluted,  
a scholarship fund “re-allocated.”  
Each one weighed on her more  
than the trial balance ever could.

They laughed at her. Called her “too soft.”  
Yet her resignation letter was the only document  
that ever truly balanced the books.

So here we are,  
taught to revere neutrality, objectivity,  
“professional skepticism.”  
But what of moral imagination?

What if the statement of financial position  
also told us who gets to stand, and who kneels?  
What if accountability meant  
more than compliance?



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In a better world,  
we'd audit hope.  
We'd footnote every act of courage.  
And we'd carry forward not just liabilities,  
but the quiet debts we owe  
to the forgotten stewards of public good.

Accounting,  
Auditing &  
Accountability  
Journal

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**403**