

AAPSI CY 2018 Annex C

Table 5 - Accounting deficiencies by Office/Unit			
Office/Unit	Amount (Php)	Remarks	Status
HPA	4,250,727,829.12	Around 1.5B issuance was already recorded from Jan to Aug 2019.	Not yet implemented
1st ID	401,817.40	ASPA - Per records of 9FAU, the amount of P401,817.40 pertains to re-issuance/replacement of check previously issued. (Hence, the List of Vehicles and official receipts were attached to the original issuance of check and transmitted already to COA.)	Fully Implemented Disbursement vouchers together with its supporting documents were already transmitted to the COA.
2nd ID	483,960.47	ASPA - Complied as 21 May 2019. Already paid the Prior Year BIR tax due amounting to P483,960.47 through Landbank of The Philippines, Tanay Branch on 02 May 2019.) with JEV Nr 2019-15-00018 dtd 02 May 2019.	Fully Implemented
3rd ID	5,990,169.64	ASPA - 895 pieces of firearms turned-in to FSSU, ASCOM and PAO amounting to P5,990,169.64 were not derecognized since the said PPE were not included in the records of 6FAU.	The 6FAU cannot derecognized the 895 pieces of FAs amounting to P5,990,169.00 turned to FSSUs and PAO, GS because they were not recorded in the accounting records. The 6FAU is on process of computing and recording the depreciation expense of the various firearms recorded under military, Police and Security Equipment.

7th ID	9,589,017.53	The lacking supporting documents pertaining to Comelec fund transactions has already been complied by the aforementioned units. (7ID, LRR, FSRR)	Fully Implemented
MID-TRADOC	156,746,833.92	<p>ASPA - MID/TRADOC: This Command directed line units to submit RSMI, certified Statements from the Petron Servicing Stations and conduct regularly actual inventory of FOL with accounting records for reference. Likewise, this command and its subordinate units are already maintaining Gasoline Control Card as of January 2018 to monitor the balance of the actual quantity of fuel every end of the month. Attached is the rad msg to all units for monitoring and proper disposition of FOL. Moreover, the Command already instructed the SBAC to evaluate thoroughly the completeness and propriety of the bidding documents during the post-qualification and prior to awarding of contract. Further, instructed also the Pre-Audit Officer to review thoroughly all claims presented for payment prior to approval of disbursement.</p> <p>Out of the P6,117,444.72 balance Due to BIR referring to taxes withheld, P2,103,395.95 was already remitted as of 31 May 2018. For the remaining balance the 1FSFO and 1FAU are exhausting all efforts to trace the unremitted taxes for previous years. And, making sure to remit all taxes withheld on or before the 10th day of the month following the month in which withholding was made.</p>	Being Implemented
51st EBde	17,788,215.12		

52nd EBde	207,572,398.96		
54th EBde	303,290,177.56	IATF (P226,912,805.98) Remove amount in 16FAU books and record transfer of CIP to 10FAU CIP-Buildings & Other Structure amounting to P75,767,256.81 already removed in 16FAU books per JEV# 28 dtd 28 June 2019	Implemented
Total	4,952,590,419.72		