

AAPSI CY 2018 Annex B

Table 2 – Amount of Errors by Office/Unit				
Particular	Amount	Amount Settled	JEV Nr	Remarks
<u>HPA (ASPA)</u>				
Unrecognized deliveries by PS-DBM due to non-submission of the liquidating documents by the 15th FPAO to the ASPA (DND-AFP-PA - CCIE Accounts - 18,337,130.6 and DND-AFP-PA - Firepower Accounts - 110,472.01)		18,447,602.62		
Unrecognized Fleet Card FOL consumption for the month of December 2018		59,385,985.98	Already recorded in 2019 under JEV-2019-02-000177	
Non-recognition of Industrial FOL consumptions in 2018 per RSMI consumption		118,886,384.26	Php 40,512,510.0 issuance of FOL inventory was already recorded as of 09 August 2019.	

Unrecognized impairment of dormant and doubtful accounts; There is no other information in the books of accounts except that disclosed in Note to FS; Accountability for supporting documents cannot establish

Unrecognized PPE delivered to and accepted by the HPA which were paid out of RMC Fund. The fund consists of rebates from payments for FOL and is being maintained by Petron Corporation and is being accounted for as Other Receivables in the PA's books of accounts.

Non-recognition of FOL-payment rebates as a reduction of the cost of the corresponding FOL consumed in 2018

2,026,345,501.92

16,861,644.47	For verification.	
20,496,572.49	Already recorded in 2019	
51,197,690.21	Already recorded in 2019	

Unrecognized PPE found in station
Non-derecognition of PPE transferred to PA field units
Unrecognized interest income earned from funds transferred to PITC and liquidated damages/penalties realized from its procurement thru PITC

144,588,062.25	Already recorded; except for arm rack amounting to P24,176,000.00	
345,363,384.14	Already recorded in 2019	
24,151,342.17	<p>a.The PA already recorded the unrecognized interest income noted in the amount of P1,980,531.17 thru JEV No. 2019-05-003375 dated May 22, 2019.</p> <p>b.The PA already recorded the unrecognized liquidated damages in the amount of P23,374,221.39 thru JEV No. 2019-05-003299 dated May 17, 2019.</p>	

Unrecognized goods procured thru PITC already delivered to and accepted by PA		1,172,674,573.57		
Unrecognized debit memoranda		10,454,429.80	Already recorded in 2019 under JEV Nr 2019-05-002997 and 2019-05-003298	
Unrecognized credit memoranda		19,611,568.48	Already recorded in 2019 under JEV Nr 2019-05-002950 and 2019-05-003025	
Unrecorded Issuances of Inventory		24,226,261.48		
<u>1ID, PA (9FAU)</u>				
deposit from Philhealth collections in Apr '19	138,028,436.03	124,607.00	Already recognize under JEV dtd April 2019.	

2ID, PA (4FAU)

transfer of Motor Vehicles from HPA	6,746,371.83	5,426,981.23	2019-05-001394 dtd 30 May '19 2019-05-1395 dtd 28 May '19	2ID- The remaining balance of P1,319,390.60 is for book-up due to the lacking of necessary documents.
-------------------------------------	--------------	--------------	--	---

3ID, PA (6FAU)

transfer of Motor Vehicles from HPA	26,907,758.60	23,443,655.75	7479 dtd 31 Dec 18 1637, 1686 & 1715 dtd 29 May '19	The 6FAU already recorded the following motor vehicles transferred from HPA with JEVs. The remaining 3 Hi-LUX motor vehicles amounting to P3,464,102.85 are yet to be recorded awaiting the transferred JEVs from ASPA.
-------------------------------------	---------------	---------------	--	---

4ID, PA

	119,142,527.43	4,643,811.71		Request letter for the submission of the liquidating documents was sent to 10th FPAO. Consequently, pertinent documents were submitted by the latter and JEVs were issued by this office. As a result, as of 30 July 2019, the balance of fuel, Oil and Lubricant account for FY 2018 is PhP114,498,715.72. the 10th FAU ensure continuous coordination 10th FPAO to present fairly the balance of FOL account.
--	----------------	--------------	--	---

6ID, PA

Unrecorded Military Supplies Inventory	56,811,854.05	56,811,854.05		a.) 12FAU already received Report of Supplies and Issued (RSMI) from 12FPAO. The unrecognized ammunitions in the amount of 56,811,854.05 will have no effect on the financial reports & total net assets/equity of 6ID, PA due to the withdrawal/consumption of these ammunitions in exact quantity & amount. A corrected Notes to Financial Statements will also be issued as recommended.
Unrecognized Military Supplies Expenses	18,330,586.11	18,330,586.11		

Unrecorded Vehicles	3,464,102.85	3,464,102.85	JEV Nr 989 dtd 28 Sep 18	<p>issued as recommended.</p> <p>b.) 12FAU will submit a corrected to Financial Statements presenting the unrecognized expenses in the amount of 18,330,586.11 for disclosure purposes. No adjustments will be made that will effect the balances in the financial reports due to the initial recording of these expenses directly to Accumulated Surplus (Deficit) account.</p> <p>c.) The unrecorded vehicles worth 3,464,102,85 were already recognized in the books of accounts of 6ID, PA as Motor Vehicles thru JEV Nr 989 dtd 28 September 2018</p>
---------------------	--------------	--------------	--------------------------	--

7ID, PA

245,235,767.66

The unit exerted effort to correct the accounting errors that were observed; the inventory taking was completed and submitted report of RPCPPE on 31 December 2018 to the resident COA.

9ID, PA (5FAU)

Non-derecognition of lost firearms

1,162,892.72

1,137,892.72

JEV Nr 2019-03-003, 004, 005, 006, 196, 197, 198, 199 dtd 29 March 2019; 2019-04-258, 259, 260, 261, 262, 263, 264, 265 dtd 29 April 2019; and 2019-05-325 dtd 02 May 2019 was drawn to derecognize lost firearms amounting to P1,137,892.72

Unrecognized PPE transferred by the HPA to the Division	33,914,697.35	P19,684,812.70	JEV Nr 2019-04-240 dtd 15 April 2019, and 2019-01-051 dtd 31 Jan 2019.
Non-derecognition of damaged rescue boat bombed by suspected New People's Army	732,475.00	732,475.00	Derecognized under JEV Nr 2019-04-266 dtd 29 April 2019.

<p>Non-derecognition of FOLconsumption in 2017 (6,3777,341,99) and 2018 (10,026,891.30)</p>	<p>16,404,233.29</p>	<p>12,607,877.16</p>	<p>JEV Nr 2019-03-209 and 2019-03-210 dtd 29 March 2019; 2019-04-238 and 2019-04-239 dtd 15 April 2019</p>	
<p><u>10ID (11FAU)</u></p>				

derecognition of lost PPE		73,745.90	335 dtd 30 Apr 19, 438 dtd 02 May 19	This Command through OG4 requested Chief 11, FAU to submit actions taken on the said findings and record the accountability of the accountable officers simultaneous with derecognition of the lost PPEs.
dropped the unserviceable PPE	8,539,664.48	8,465,918.58	436 dtd 30 Apr 19	<p>The management through OG4 requested Chief, 11 Field Property Accountable Office (FPAO) to report all unserviceable properties in the IIRUP and submit it to 11FAU.</p> <p>This Office requested Chief, 11FAU to derecognize the unserviceable PPEs in order to correct the misstatements.(ANNEX B)b. 11FPAO sent request to 11FAU for the dropping of property accountability of 60IB & 72IB. Attached is the COA resolution signed OIC-Audit Team Leader Atty Fahad D Mangacop that the request for dropping was granted.</p>

MID-TRADOC

Regular Agency Fund (Out of P162,258,496.17 acquired PPE already recorded in the books 1FAU)

96,881,697.70

Jev Nr 1210 and Jev Nr 1215

Out of P164,189,086.65 acquired PPE, P96,881,697.70 were already recorded in the books of 1FAU under JEV No. 1210,1215 for regular agency

AFP Modernization Fund and for Trust Fund (PPE in previous years under AFP Modernization Fund)			JEV No. 1216 & JEV No. 16 dtd 30 Apr 19	fund, JEV NO. 1216 for AFP Modernization fund and JEV No. 16 for Trust Fund dated 30 April 2019. While PPE amounting to P3,442,819.96 were already recorded in previous years under AFP Modernization Fund. Likewise, this command is continuously coordinating with C, 1FPAO to furnish copies of PTRs and PARs to 1FAU, ASPA to support the recording of all PPEs received by 1FPAO for proper accountability and fair presentation of accounts in the financial reports.
PPE in previous years under AFP Modernization Fund	164,189,086.65	3,442,819.96		
51EBDE	85,255,802.73			
52EBDE	29,700,523.61			

<p>53EBDE</p>	<p>52,244.76</p>			<p>Pertains to the overpayment of pay and allowances of TSgt Alex E Torres 570462 (Ret) amounting to Fifty-Two Thousand Two Hundred Forty-Four and 76/100 Pesos (PhP52,244.76) covering the period from 02 May 2003 to 31 October 2007 due to reversion of rank.</p> <p>Moreover, 53rd EBde already issued a first demand letter dated 10 Jan 19 and infomred TSg Torres on his accountability to be settled, however, the subject retired personnel is not capable to pay the said amount because he already loaned his monthly pension to several financial institutions. Likewise, this unit coordinated to 21FSU who advised this unit to continue sending three (3) consecutive demand letters before requesting for the cut-off of his monthly pension. (attached is the demand letter)</p>
----------------------	------------------	--	--	---

54EBDE (16FAU)

liquidations of FOL	535,170,210.68	6,650,083.02	87 & 88 dtd 7 Mar 19, 110 dtd 15 Mar 19, 185 dtd 23 Apr 19 & 186 dtd 23 Apr 19	FOL Inventory already liquidated. Remaining balance Php170,016,923.75
transfer of Motor vehicles from HPA		4,878,015.73	338-A dtd 29 May 19	
transfer of Other Machinery and Equipment from HPA		12,000,000.00	331 dtd 29 May 19	
out of 158.86M transfer of Construction and Heavy Equipment from HPA		146,488,825.00	332, 333, 334 & 339 dtd 29 May 19	