

HEADQUARTERS
PHILIPPINE ARMY
Fort Andres Bonifacio, Metro Manila

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION (AAPSI)
on COA CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
For Calendar Year 2018
As of 25 August 2019

Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Management Action					
			Action Plan	Responsible Office/Unit	Target of Implementation									
					From	To								
CAAR CY 2018	<p><i>Non-submission of financial records that limited the extent of audit (Operations)</i></p> <p>1. Headquarters PA (HPA) and four of its field units failed to submit the financial documents for transactions involving ₱2,587,345,689.09, thereby limiting the extent of audit and forfeiting the benefit of, among others, timely detecting errors and deficiencies; identifying areas for improvement; and having input to assessments of accountability and decisions that need to be made.</p> <table border="1" data-bbox="169 1209 842 1485"> <thead> <tr> <th>Office/Unit</th> <th>Not submitted for audit</th> <th>Amount (Php)</th> </tr> </thead> <tbody> <tr> <td>HPA</td> <td>Journal Entry Vouchers (JEVs) supporting the restatement of 2017 accounts forwarded to 2018/ Disclosure in the Notes to FS of the nature/substance of the restatement of asset, liability and equity accounts. Net of the</td> <td>817,604,137.79</td> </tr> </tbody> </table>	Office/Unit	Not submitted for audit	Amount (Php)	HPA	Journal Entry Vouchers (JEVs) supporting the restatement of 2017 accounts forwarded to 2018/ Disclosure in the Notes to FS of the nature/substance of the restatement of asset, liability and equity accounts. Net of the	817,604,137.79	<p>We recommended and Management agreed to direct the responsible officers and staff of the HPA and four field units to submit without further delay the financial records and information specified herein and effectively resolve the issue on the lack of personnel in ASPA.</p>		<p>HPA (ASPA) 1ID 7ID 9ID 54EBDE</p>		<p>Not Implemented</p>	<p>Reasons for the delayed submission of paid DVs with complete documents:</p> <ul style="list-style-type: none"> - late submission of ORs from paid utility companies/supplier to FCPA/FSFOs - late submission of abstract from FCPA/FSFOs to 	(Annex A)
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	1ID	Disbursement vouchers and their supporting documents not submitted for audit	723,914,120.57																							
	7ID	Financial transactions	692,823,176.10																							
	9ID	Disbursement vouchers and their supporting documents - Check Disbursements and Disbursements thru LDDAP-ADA	91,875,807.07																							
	54EB	Report of Checks Issued (RCI), Report of ADA Issued (RADAI) and disbursement vouchers with supporting documents	261,128,447.56																							
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	<p><u>Accounting Errors</u></p> <p>2. Accounting errors in recording transactions amounting to ₱3,516,134,737.75 resulted in the misstatement of affected accounts and weighed on the fair presentation of the PA's Consolidated Financial Statements (FS).</p> <table border="1"> <caption>Table 2 – Amount of Errors by Office/Unit</caption> <thead> <tr> <th>Office/Unit</th> <th>Amount (Php)</th> </tr> </thead> <tbody> <tr><td>HPA</td><td>2,026,345,501.92</td></tr> <tr><td>1st ID</td><td>138,028,436.03</td></tr> <tr><td>2nd ID</td><td>6,746,371.83</td></tr> <tr><td>3rd ID</td><td>26,907,758.60</td></tr> <tr><td>4th ID</td><td>119,142,527.43</td></tr> <tr><td>6th ID</td><td>78,606,543.01</td></tr> <tr><td>7th ID</td><td>245,235,767.66</td></tr> <tr><td>9th ID</td><td>52,214,298.36</td></tr> <tr><td>10th ID</td><td>8,539,664.48</td></tr> <tr><td>MID-TRADOC</td><td>164,189,086.65</td></tr> <tr><td>51st EBde</td><td>85,255,802.73</td></tr> <tr><td>52nd EBde</td><td>29,700,523.61</td></tr> <tr><td>53rd EBde</td><td>52,244.76</td></tr> <tr><td>54th EBde</td><td>535,170,210.68</td></tr> <tr><td>Total</td><td>3,516,134,737.75</td></tr> </tbody> </table>	Office/Unit	Amount (Php)	HPA	2,026,345,501.92	1st ID	138,028,436.03	2nd ID	6,746,371.83	3rd ID	26,907,758.60	4th ID	119,142,527.43	6th ID	78,606,543.01	7th ID	245,235,767.66	9th ID	52,214,298.36	10th ID	8,539,664.48	MID-TRADOC	164,189,086.65	51st EBde	85,255,802.73	52nd EBde	29,700,523.61	53rd EBde	52,244.76	54th EBde	535,170,210.68	Total	3,516,134,737.75	<p>We reinforce our prior years' recommendation by urging Management to direct the concerned accountants of ASPA and Field Accounting Units to correct immediately all the accounting errors discussed herein.</p>		<p>HPA (ASPA)</p> <p>1ID 2ID 3ID 4ID 6ID 7ID 9ID 10ID MID TRADOC 51EB 52EB 53EB 54EB</p>			Not Implemented	(Annex B)
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	<p><u>Accounting Deficiencies</u></p> <p>3. Various accounting deficiencies in recording and reporting financial transactions amounting to ₱4,952,590,419.72 undermined the quality of information presented in the PA's Consolidated Financial Statements (FS).</p> <table border="1" data-bbox="194 678 812 1136"> <caption>Table 5 - Accounting deficiencies by Office/Unit</caption> <thead> <tr> <th>Office/Unit</th> <th>Amount (Php)</th> </tr> </thead> <tbody> <tr> <td>HPA</td> <td>4,250,727,829.12</td> </tr> <tr> <td>1st ID</td> <td>401,817.40</td> </tr> <tr> <td>2nd ID</td> <td>483,960.47</td> </tr> <tr> <td>3rd ID</td> <td>5,990,169.64</td> </tr> <tr> <td>7th ID</td> <td>9,589,017.53</td> </tr> <tr> <td>MID-TRADOC</td> <td>156,746,833.92</td> </tr> <tr> <td>51st EBde</td> <td>17,788,215.12</td> </tr> <tr> <td>52nd EBde</td> <td>207,572,398.96</td> </tr> <tr> <td>54th EBde</td> <td>303,290,177.56</td> </tr> <tr> <td>Total</td> <td>4,952,590,419.72</td> </tr> </tbody> </table>	Office/Unit	Amount (Php)	HPA	4,250,727,829.12	1st ID	401,817.40	2nd ID	483,960.47	3rd ID	5,990,169.64	7th ID	9,589,017.53	MID-TRADOC	156,746,833.92	51st EBde	17,788,215.12	52nd EBde	207,572,398.96	54th EBde	303,290,177.56	Total	4,952,590,419.72	<p>We reinforce our prior years' recommendation by recommending that Management instruct the concerned officers and staff of the HPA, Infantry Divisions and Engineer Brigades to resolve the accounting deficiencies listed in detail in Annex B. Specifically:</p> <p>a. for the long outstanding cash advances, settle them without further delay and ensure that the recognition of the attendant assets and expenses</p>		<p>HPA (ASPA) 1ID 2ID 3ID 7ID MID TRADOC 51EB 52EB 54EB</p>			Not Implemented		(Annex C)
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		are made in the proper period.							
		b. in the case of the unreconciled difference between the property and accounting records, and between the records of accounts of PA and PS-DBM or PITC, account for and settle them fully;					Not Implemented	3ID have completed and currently implementing different development projects inside camp: such as the repair and improvement of 3ID Admin Building , Senior NCO Barracks and repair and improvement of 3ID KDR facilities among others. The FOL requirements for the said projects were not included in the Program of Works (POW) and the Costing for the Bill of Materials and Cost Estimates (BOMCE). Hence, the portion of the regular FOL allocation of 3ID were used for the implementation of these projects.	

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		c. for the undocumented bank credit and debit memo, account for them fully and recognize them in the books of accounts by the end of 2019;					Not Implemented		HPA (ASPA) already recorded the ff: <table border="1" data-bbox="1956 397 2422 678"> <thead> <tr> <th>Particular</th> <th>Amount</th> <th>JEV Nrs</th> </tr> </thead> <tbody> <tr> <td>debit memoranda</td> <td>7,613,070.59</td> <td>2019-05-002997 & 2019-05-003298</td> </tr> <tr> <td>credit memoranda</td> <td>25,484,499.32</td> <td>2019-05-002950 & 2019-05-003025</td> </tr> <tr> <td>Total</td> <td>33,097,569.91</td> <td></td> </tr> </tbody> </table>	Particular	Amount	JEV Nrs	debit memoranda	7,613,070.59	2019-05-002997 & 2019-05-003298	credit memoranda	25,484,499.32	2019-05-002950 & 2019-05-003025	Total	33,097,569.91	
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		d. in the case of disbursements, account balances and financial transactions lacking the prescribed documentation, prove their validity/regularity by submitting such documentation;					Not Implemented														

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		e. for the abnormal FOL consumption recognized in the accounts, account for and recognize the actual level of consumption;					Not Implemented		2ID- The Command already submitted the POL consumption report and POL stock card to COA Office last 15 November 2018. (STL to COA, Subject POL Consumption Report and Stock Card attached)
		f. in the case of PPE without allowance for depreciation, provide such depreciation in accordance with the prescribed method; and					Not Implemented		
		g. for the 895 pieces of firearms turned-in to FSSU, ASCOM and PAO, GS, account for them correctly in both the books of		ASPA 3ID			Not Implemented		3ID - The 6FAU is on process of computing and recording the depreciation expense of the various firearms recorded under Military, Police and Security Equipment.

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		accounts of ASPA and 3ID.															
	<p><i>Non-disclosure of information that will enable users to evaluate the significance of the accounts presented in the FS</i></p> <p>4. The PA had not disclosed in the Notes to FS the required information that will enable users of its FS to evaluate the significance of the assets, liabilities and equities to its financial position and performance and the nature and extent of risks arising from them.</p> <table border="1" data-bbox="169 889 817 1495"> <thead> <tr> <th colspan="2">Table 8 - Information vital to understanding the significance of receivables, inventories and PPE not disclosed in the Notes to FS</th> </tr> <tr> <th>ACCOUNTS</th> <th>DISCLOSURES</th> </tr> </thead> <tbody> <tr> <td>Other Receivables</td> <td>Policies and procedures on the accounting for and utilization of the RMC Fund; The movement in the RMC Fund over the year; and</td> </tr> <tr> <td>Inventories</td> <td>The carrying amount of inventories carried at fair value; The amount of inventories recognized as an expense during the period; The amount of any write-down of inventories recognized as an expense in the period;</td> </tr> <tr> <td></td> <td>A reconciliation of the carrying amount at the beginning and end of the period showing: <ul style="list-style-type: none"> Additions; Expensed during the year except write-down; </td> </tr> </tbody> </table>	Table 8 - Information vital to understanding the significance of receivables, inventories and PPE not disclosed in the Notes to FS		ACCOUNTS	DISCLOSURES	Other Receivables	Policies and procedures on the accounting for and utilization of the RMC Fund; The movement in the RMC Fund over the year; and	Inventories	The carrying amount of inventories carried at fair value; The amount of inventories recognized as an expense during the period; The amount of any write-down of inventories recognized as an expense in the period;		A reconciliation of the carrying amount at the beginning and end of the period showing: <ul style="list-style-type: none"> Additions; Expensed during the year except write-down; 	<p>In order to meet the standard of understandability and enable users of the FS to evaluate the significance of the assets, liabilities and equities to the financial position and performance and the nature and extent of risks arising from them, we recommended that Management direct ASPA to disclose in the Notes to FS the following:</p> <p>a. nature and substance of the changes arising from the restatement of</p>				Implemented	<p>ASPA - Notes to FS for FY 2018 was submitted in accordance PPSAS, GAM and recommendation by the Resident Auditor.</p>
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	Property, Plant and Equipment (PPE)	<ul style="list-style-type: none"> Write-down during the year; and Reversal of Write-down during the year <p>A reconciliation of the carrying amount at the beginning and end of the period showing:</p> <ul style="list-style-type: none"> Additions; Disposals; Acquisitions through entity combinations; Increases or decreases and impairment losses; Impairment losses recognized in surplus or deficit; Depreciation; Other changes <p>The existence and amounts of restrictions on title;</p> <p>The amount of expenditures recognized in the carrying amount of an item of PPE in the course of its construction;</p> <p>The amount of contractual commitments for the acquisition of PPE; and</p> <p>The carrying amount of temporarily idle PPE;</p> <p>The gross carrying amount of any fully depreciated PPE that is still in use; and</p> <p>The carrying amount of PPE retired from active use and held for disposal.</p>	accounts presented in the 2017 FS; and							
		b. information on receivables, inventories and PPE listed in Table 8.					Not Implemented			

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	<p>PERFORMANCE AUDIT</p> <p><i>Delay in procurement actions for mission-essential goods and base development projects</i></p> <p>5. Considerable delay from 25 to 61 calendar days in procurement actions for mission-essential goods and base development projects poses risk to the PA operations in achieving its core purpose.</p> <table border="1" data-bbox="186 803 809 1469"> <caption>Table 9 -Average delay in procurement action</caption> <thead> <tr> <th rowspan="2">Office/Unit</th> <th rowspan="2">Goods/Infrastructure</th> <th rowspan="2">Procurement action</th> <th colspan="2">Recommended maximum period of action</th> <th colspan="2">No. of calendar days</th> </tr> <tr> <th>No. of calendar days</th> <th>Reference</th> <th>Actual</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>H PA</td> <td>Individual Clothing and Individual Equipment (ICIE)</td> <td>Pre-procurement Conference to issuance of Notice to Proceed (NTP)</td> <td>136</td> <td>Annex C, 2016 Revised IRR, RA No. 9184</td> <td>197</td> <td>61</td> </tr> <tr> <td>51 EB</td> <td>Base development projects</td> <td>Pre-procurement Conference to issuance of NTP</td> <td>113 or 141</td> <td>Annex C, 2009 Revised IRR, RA No. 9184 for projects prior to 2016; and Annex C, 2016 Revised IRR, RA No. 9184 for projects thereafter</td> <td>172</td> <td>50</td> </tr> </tbody> </table>	Office/Unit	Goods/Infrastructure	Procurement action	Recommended maximum period of action		No. of calendar days		No. of calendar days	Reference	Actual	Variance	H PA	Individual Clothing and Individual Equipment (ICIE)	Pre-procurement Conference to issuance of Notice to Proceed (NTP)	136	Annex C, 2016 Revised IRR, RA No. 9184	197	61	51 EB	Base development projects	Pre-procurement Conference to issuance of NTP	113 or 141	Annex C, 2009 Revised IRR, RA No. 9184 for projects prior to 2016; and Annex C, 2016 Revised IRR, RA No. 9184 for projects thereafter	172	50	<p>We recommended and Management agreed to direct the Commanding Officer of the PAPC to:</p> <p>a. address the delay in procurement actions and in the process come up with a catch-up plan reflecting the prevailing condition in 2018;</p>		PAPC			Implemented		<p>The activity of the contracts of the PAPC, AFPPS starts once the approved Notice of Award (NOA) is received from the PABAC which is responsible for pre-procurement activity to approval of the NOA. The total number of days consumed until the contract is approved by the Head of the Procuring Entity indeed exceeded the maximum allowable period in the procurement process of Goods and Services. This observation is attributed on the availability of concerned individuals in the signing and approval of the contract which is beyond control. The Center facilitated a one-time signing of the contract in response to the issue noted. Concerned signatories are requested to attend to purposely check the completeness and evaluate the documents. At present, the Center is working to invite the MFO of the concerned units and the Acting Army Chief Accountant in order to facilitate and fast-track the issuance of Obligation Request and Status (ORS), funding of the contract</p>
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	51 EB	Small-value items	Preparation of Purchase Order (PO) to preparation and approval of NTP	7	PAPC, AFPPS Service Charter	32	25							<p>and subsequent issuance of Certificate of Availability of Fund from the ASPA.</p> <p>The 51st EBde informed that the 112th Contracting Office, Armed Forces of the Philippines is currently instituting reforms to streamline the Contract Management and Implementation of Base Development Projects implemented "By Contract". Actions taken to address the delay include management meetings with the contractors, issuance of demand letters to the contractors in case of reported occurrence of Project Slippage, and constant request for Legal Comments in situation that disparity in the implementations of Policies and Directives occurs.</p> <p>OG4, PA in coordination with ASCOM, PA created the Procurement Management Office (PMO) to cater the requirements such as monitoring, delivery and other factors that are attributed on the</p>	

Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Management Action
			Action Plan	Responsible Office/Unit	Target of Implementation				
					From	To			
		<p>b. in the case of procurement through PITC and from GA:</p> <p>i. work closely with them to implement measures to hasten considerably the delivery of outstanding requisitioned goods, equipment, etc.; and</p> <p>ii. evaluate and determine the extent by which PA can effectively source operational requirements from them and ensure that such extent is factored in future procurement</p>					Implemented	<p>PA received an advice from GA on March 29, 2019 that the remaining ammo is ready for hauling. The Pre-delivery Inspection (PDI) of 8,483,313 rds Ctg 5.56 mm Ball, SS109/M855 at the Government Arsenal, Limay, Bataan is tentatively scheduled between 27 May to 14 June 2019 to complete the delivery of training ammo requirements charged to the ₱628M fund transferred to GA.</p>	

Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Management Action
			Action Plan	Responsible Office/Unit	Target of Implementation				
					From	To			
		actions.							
	<p>COMPLIANCE AUDIT</p> <p><i>Non-compliance with certain provisions of laws, rules and regulations on financial operations</i></p> <p>6. The PA had not observed certain provisions of laws, rules and regulations on financial operations; thus, bypassing the intended control benefits to its financial and accounting operation.</p>	<p>In order to strengthen control over the PA's financial and accounting operation, we recommended that Management intensify the monitoring of compliance to the accounting and auditing laws, rules and regulation specified in <i>Table 11</i> and ensure faithful observance thereof.</p>					Not Implemented	(ANNEX D)	

Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Management Action														
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					From	To																	
	<p>Compliance with Other Mandatory Accounts/Areas</p> <p><i>Gender and Development (GAD)</i></p> <p>7. PA has not implemented three vital GAD activities programmed for FY 2018 with a total budget of ₱2,069,011.39.</p> <table border="1"> <caption>Table 13 – Unimplemented GAD activities</caption> <thead> <tr> <th>Activity</th> <th>Responsible Unit/Office</th> <th>Approved Budget (PhP)</th> </tr> </thead> <tbody> <tr> <td>Review and revision of guidelines, policies and other doctrines in the creation of external contents and messaging of the ATRSEP</td> <td>AGSMO</td> <td>750,000.00</td> </tr> <tr> <td>Development of a system for Reservist Training (RRU Evaluation)</td> <td>OG9, PA</td> <td>342,473.90</td> </tr> <tr> <td>Development and revision of reservist training materials, POI and curricula to integrate gender sensitivity</td> <td>OG9, PA</td> <td>976,537.49</td> </tr> <tr> <td>Total</td> <td></td> <td>2,069,011.39</td> </tr> </tbody> </table>	Activity	Responsible Unit/Office	Approved Budget (PhP)	Review and revision of guidelines, policies and other doctrines in the creation of external contents and messaging of the ATRSEP	AGSMO	750,000.00	Development of a system for Reservist Training (RRU Evaluation)	OG9, PA	342,473.90	Development and revision of reservist training materials, POI and curricula to integrate gender sensitivity	OG9, PA	976,537.49	Total		2,069,011.39	We encourage Management to implement effectively the GAD activities in Table 13.		AGSMO OG9, PA			Not Implemented	<p>The Army Governance Strategy Management Office (AGSMO) claimed that upon thorough study, the activity is not fit for the daily operational requirements of the Office. Instead, those activities were re-programmed as direct GAD Activities that were acceptable and convenient to our office and personnel.</p> <p>HPA G9 informed that it conducted a direction-setting activity to identify the type of trainings, requirements, program of instructions (POI), and curricula in order to integrate gender sensitivity. Training evaluation parameters are crafted to determine the effectiveness of the program. The outcome of the program will be submitted at the end of CY 2019. The Harmonized Gender and Development Guideline (HGDG) is a PCW-prescribed gender analysis tool to integrate gender perspective in the major programs of an agency and to attribute a portion or the whole budget of the program to the</p>
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			Action Plan	Responsible Office/Unit	Target of Implementation				
					From	To			
								<p>GAD budget. It has been resolved that the RRU Evaluation and Revision of Reservist training materials will be subjected to HGDG to be part of the GAD Plan and Budget (GPB) Attributable Activities for CY 2020. Necessary training was given to concerned offices during the GPB Development Training and Workshop for HPA Offices last 24-26 April 2019.</p> <p>AGSMO- The GPB FY 2018 crafted of this unit was not included/programmed in the APB FY 2018 because upon thorough study the activity is not for the daily operational requirements of this office. Instead re-programmed it to the activity that will be acceptable and convenient to our office and personnel as well. Through this, indicated below are the following GAD activity/programmed out of 5% allotted funds by this office for APB FY 2018.</p>	
			Relevant	GAD	Budget				

Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Management Action		
			Action Plan	Responsible Office/Unit	Target of Implementation						
					From	To			Agency organizational outcome or Program/project	Activity	
								KMA5. Facilities	R & M of office Building (GAD Room)	75,000.00	
								OT36. Gender Mainstreaming Program	Parenting and Child Rearing Seminars	100,000.00	
								OT36. Gender Mainstreaming Program	Marriage Enhancement and about-to-be Married Couples Seminar	100,000.00	
								OT36. Gender Mainstreaming Program	Gender-Responsive Family Counselors Seminar	100,000.00	
								OT17 MILVED Activities	Prayer Breakfast	96,000.00	
								OT18. MILE Activities	Livelihood Program for Military and Dependents	100,000.00	
								TOTAL		571,000.00	

Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Management Action																																																												
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	<p>8. 9. Tax Laws and Regulations, GSIS Premiums and Other Loan Amortizations, and PhilHealth and Pag-IBIG Contributions.</p> <table border="1"> <caption>Table 15 – Withholding and remittances of mandatory salary deductions in 2018</caption> <thead> <tr> <th rowspan="2">Account</th> <th rowspan="2">Carrying amount, 31 Dec. 2018</th> <th colspan="2">Remittance</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Due to BIR</td> <td>305,417,140.83</td> <td>January 2019</td> <td>300,266,940.65</td> <td rowspan="7">The non-remittance of the balance was due to delayed submission of the abstract from FCPA and some were pertaining to prior years balances without supporting documents.</td> </tr> <tr> <td>Due to GSIS</td> <td>4,323,778.95</td> <td>January 2019</td> <td>581.75</td> </tr> <tr> <td>Due to PhilHealth</td> <td>679,874.47</td> <td>April 2019</td> <td>6,432.53</td> </tr> <tr> <td>Due to Pag-IBIG</td> <td>72,103.45</td> <td>April 2019</td> <td>72,103.45</td> </tr> <tr> <td>Total</td> <td>310,492,897.70</td> <td></td> <td>300,346,058.38</td> </tr> <tr> <td>Unremitted balance</td> <td colspan="3">10,146,839.32</td> </tr> </tbody> </table>	Account	Carrying amount, 31 Dec. 2018	Remittance		Remarks	Date	Amount	Due to BIR	305,417,140.83	January 2019	300,266,940.65	The non-remittance of the balance was due to delayed submission of the abstract from FCPA and some were pertaining to prior years balances without supporting documents.	Due to GSIS	4,323,778.95	January 2019	581.75	Due to PhilHealth	679,874.47	April 2019	6,432.53	Due to Pag-IBIG	72,103.45	April 2019	72,103.45	Total	310,492,897.70		300,346,058.38	Unremitted balance	10,146,839.32				ASPA FCPA			Implemented	<table border="1"> <thead> <tr> <th>Account</th> <th>Carrying Amount as of 31 Dec 2018</th> <th>Remittance Date</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Due to BIR</td> <td>305,417,140.83</td> <td>January 2019</td> <td>300,266,940.65</td> <td>Remitted the amount of P238,965,156.20 for Dec 2018 transaction as of January 2019</td> </tr> <tr> <td>Due to GSIS</td> <td>4,323,778.95</td> <td>January 2019</td> <td>581.75</td> <td>Remitted the amount of P16,982,291.66 for Dec transaction as of Jan 2019</td> </tr> <tr> <td>Due to PhilHealth</td> <td>679,874.47</td> <td>April 2019</td> <td>6,432.53</td> <td>Remitted the amount of P83,026,224.22 as of April 2019</td> </tr> <tr> <td>Due to Pag-IBIG</td> <td>72,103.45</td> <td>April 2019</td> <td>72,103.45</td> <td>Remitted the amount of P13,621,118.18.</td> </tr> <tr> <td colspan="3" style="text-align: center;">Total Remitted</td> <td>352,594,790.26</td> <td></td> </tr> </tbody> </table>	Account	Carrying Amount as of 31 Dec 2018	Remittance Date	Amount	Remarks	Due to BIR	305,417,140.83	January 2019	300,266,940.65	Remitted the amount of P238,965,156.20 for Dec 2018 transaction as of January 2019	Due to GSIS	4,323,778.95	January 2019	581.75	Remitted the amount of P16,982,291.66 for Dec transaction as of Jan 2019	Due to PhilHealth	679,874.47	April 2019	6,432.53	Remitted the amount of P83,026,224.22 as of April 2019	Due to Pag-IBIG	72,103.45	April 2019	72,103.45	Remitted the amount of P13,621,118.18.	Total Remitted			352,594,790.26	
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9.	<p>15.Marawi Fund</p> <p>Cash donations of ₱47,643,153.00 intended as financial assistance to Wounded-in-Action (WIA) PA personnel remained unutilized as of 31 December 2018. Moreover, the PA exceeded by ₱9,980,000.00 the financial assistance granted to 118 certified KIA beneficiaries contrary to GHQ Letter Directive No. 30 dated 31 July 2017.</p> <table border="1"> <thead> <tr> <th>Nr of KIA Beneficiaries</th> <th>Granted per Beneficiary</th> <th>Allowed per Beneficiary</th> <th>Difference</th> <th>Overpayment</th> </tr> </thead> <tbody> <tr> <td>117</td> <td>1,085,000.00</td> <td>1,000,000.00</td> <td>85,000.00</td> <td>9,945,000.00</td> </tr> <tr> <td>1</td> <td>1,035,000.00</td> <td>1,000,000.00</td> <td>35,000.00</td> <td>35,000.00</td> </tr> <tr> <td>118</td> <td>2,120,000.00</td> <td></td> <td></td> <td>9,980,000.00</td> </tr> </tbody> </table>	Nr of KIA Beneficiaries	Granted per Beneficiary	Allowed per Beneficiary	Difference	Overpayment	117	1,085,000.00	1,000,000.00	85,000.00	9,945,000.00	1	1,035,000.00	1,000,000.00	35,000.00	35,000.00	118	2,120,000.00			9,980,000.00		OG1, PA			Not Implemented	<p>The excess amount of P18,747,018.40 out of P235,027,155.32 remain unobligated due to the absence of governing policy on the disbursement of the excess amount.</p> <p>OG1, PA forwarded a letter request to OJ1, AFP dated 13 August 2019. Request that a letter directive be published to serve as basis for the proposed disbursement for the remaining funds.</p>
Nr of KIA Beneficiaries	Granted per Beneficiary	Allowed per Beneficiary	Difference	Overpayment																							
117	1,085,000.00	1,000,000.00	85,000.00	9,945,000.00																							
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118	2,120,000.00			9,980,000.00																							
		<p>b. require the then Director, FCPA to justify the overpayment to KIA beneficiaries.</p>		FPCA			Not Implemented	<p>The PA did not exceed financial assistance granted to certified KIA beneficiaries per para 5a of GHQ letter dir 03 dtd 29 Jan 2018, with subject: Additional Financial Assistance to KIA personnel beneficiaries and WIA of the Marawi Crises.</p>																			



Ref	Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Management Action																								
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	<p><i>Enforcement of Settlement of Audit Suspensions, Disallowances and Charges</i></p> <p>10. 16.The PA had not enforced the settlement of audit suspensions and disallowances in the amount of ₱176,364,854.68 and ₱122,170,913.29, respectively which is not in keeping with the rules and regulations on the settlement of accounts.</p> <table border="1"> <caption>Table 23 – Suspensions by office/unit</caption> <thead> <tr> <th>Unit</th> <th>Balance, 31 Dec. 2018</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>HPA</td> <td>₱129,670,220.47</td> <td>P44,295,220.47 were settled in March 2019 leaving a balance of P85,375,000.00</td> </tr> <tr> <td>1st ID</td> <td>40,000.00</td> <td>Implemented</td> </tr> <tr> <td>2nd ID</td> <td>1,537,150.00</td> <td>NSSDC No. 2019-001-TR dtd June 3, 2019 PhP 1,537,150.00</td> </tr> <tr> <td>4th ID</td> <td>896,925.00</td> <td>NSSDC No. 01-2018/ NS No.17-002-101(16) dtd 10 April 2018</td> </tr> <tr> <td>6th ID</td> <td>2,111,955.60</td> <td></td> </tr> <tr> <td>10th ID</td> <td>41,630,702.35</td> <td></td> </tr> <tr> <td>MID TRADOC</td> <td>477,901.26</td> <td></td> </tr> <tr> <td>Total</td> <td>₱176,364,854.68</td> <td></td> </tr> </tbody> </table>	Unit	Balance, 31 Dec. 2018	Remarks	HPA	₱129,670,220.47	P44,295,220.47 were settled in March 2019 leaving a balance of P85,375,000.00	1 st ID	40,000.00	Implemented	2 nd ID	1,537,150.00	NSSDC No. 2019-001-TR dtd June 3, 2019 PhP 1,537,150.00	4 th ID	896,925.00	NSSDC No. 01-2018/ NS No.17-002-101(16) dtd 10 April 2018	6 th ID	2,111,955.60		10 th ID	41,630,702.35		MID TRADOC	477,901.26		Total	₱176,364,854.68				Not Implemented		
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								From				To
Table 24 – Disallowances by office/unit												
	Unit	Prior Years (PhP)	Issued during the year (PhP)	Settlement	Balance, 25 August 2019	Remarks						
	HPA	15,126,056.97	17,668,420.00	0.00	32,794,476.97							
	1ID	451,601.42			451,601.42	Final and executory						
	3ID	1,017,067.91		24,978.05	992,089.86							
	6ID	0.00	13,781.81		13,781.81							
	7ID	0.00	4,701,188.50	4,701,188.50	0.00							
	9ID	0.00	53,263.62	0.00	53,263.62	Settled under OR# 6279575 dtd 29 Mar 2019 with JEV # 2019-03-193 dtd 29 Mar 2019 Awaiting for NSSDC from COA.						
	10ID	41,901,163.66	0.00	994,352.92	40,627,979.43	NSSDC No 19-002						
	MID-TRADOC	6,970.00	137,516.67	16,293.67	128,193.00							
	51EB	449,127.96	285,000.00	12,325.00	721,802.96	P571,326.97 was settled in the first quarter of 2019						
	52EB	21,649,722.52	23,464,817.47		45,114,539.99							
	Total	80,601,710.44	28,655,568.07	109,257,278.51	120,897,729.06							

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2012-101-01 (11)	03.28.12	5,860,240.87	With appeal. Decided by Cluster 4 per Decision No. 2014-006 dated 24 November 2014. Appeal elevated to the Commission Proper for automatic review. Original amount of ₱7,102,314.67; with partial settlement of ₱1,242,073.80 under NSSDC No. 2013-04 dated 24 May 2013.																																																																																														
2013-101-01 (12)	04.17.13	3,205,022.10	With appeal to Cluster Director. All appellants were furnished copy of the auditor's answer for the Appeal Memorandum dated 29 April 2015.																																																																																														
2014-101-03 (12)	03.12.14	825,000.00	With appeal. Decided by Cluster 4 per Notification dated 04 October 2016. Appeal elevated to the Commission Proper for automatic review,																																																																																														
2015-101-01 (2014)	09.14.15	132,794.00	With appeal to Cluster Director. Original amount of ₱167,001.50; with partial settlement of ₱34,207.50 under NSSDC No. 2016-12. All appellants were furnished copies of the auditor's answer for the Appeal Memorandum dated 31 May 2016																																																																																														
2018-101-01 to 04 (2013)	09.14.18	2,431,350.00	Four Separate Appeal Memoranda were filed at the Office of the Cluster Director, NGS, Cluster 4 by the Appellants on various dates, for which Orders to Answer on subject appeals were received at the Office of the Auditor, HPA.																																																																																														
2018-101-05 to 09 (2012)		3,674,040.00																																																																																															
2018-101-10 (2013)		486,270.00																																																																																															
2018-101-11 to 13 (2012)		2,881,600.00																																																																																															
2018-101-14 to 25 (2013)		8,195,160.00																																																																																															
Total		₱32,794,476.97																																																																																															

NOTE: AS OF 25 AUGUST 2019, OF THE 19 RECOMMENDATIONS THERE WERE 4 IMPLEMENTED, AND 15 NOT IMPLEMENTED RECOMMENDATIONS.

Agency sign-off:


MACAIROG S ALBERTO
Lieutenant General AFP
Commanding General 

AUG 29 2019

Date