

HEADQUARTERS
PHILIPPINE ARMY
 Fort Andres Bonifacio, Metro Manila

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION (AAPSI)
Of PRIOR YEARS' AUDIT RECOMMENDATIONS on COA CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
 For Calendar Year **2018**
 As of **25 Aug 2019**

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
CAAR CY 2017 pages 49-50	1. Misstatement of Cash in Bank – LCCA account due to unrecorded reconciling items of ₱9,115,538.86. Financial	1. ASPA to recognize the reconciling items in the books of accounts.		HPA (ASPA and FCPA)			Implemented	PhP8,602,414.00 of the reconciling items not yet resolved because PA is awaiting for the credit/debit memoranda. Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively.	Letter dated 01 June 2018 sent to LBP to request for copies of credit/debit memoranda. Recognized reconciling items under various JEVs. ASPA - Already recorded in 2019 under JEV Nr 2019-05-002997 and 2019-05-003298 amounting to 7,613,070.59. The remaining PhP1,502,468.60 was recorded under JEV Nr 2019-05-002950 and 2019-05-003025 amounting to 25,484,499.32.

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CAAR CY 2017 pages 51-54	2. a) Non-recognition of stale checks amounting to ₱4.96M; and b) Non-adjustment of cancelled LDDAP-ADA- ₱1.12M. Financial	2.a Chief, Disbursement Branch, FCPA and 15 th FSFO to cancel the stale checks; and thereafter submit on a monthly basis the list of unreleased checks showing the voided, spoiled and unclaimed checks, attached to the RCI;		HPA (ASPAs and FCPA)			Implemented		A Letter was sent to the LBP on 05 June 2018 to request for the cancellation of stale checks.
CAAR CY 2017 pages 53		2.b Chief, ASPA and 15 th FAU to record cancellation and replacement of stale checks and invalidate LDDAP-ADA.		HPA (ASPAs, 15FAU and 15FSFO)			Implemented		JEV No. 2018-05005233 dated 11 May 11 2018 drawn to cancel and replace the stale checks and invalidated LDDAP-ADA.
CAAR CY 2017 pages 54-58	3. Delayed/non-submission of liquidating documents for cash advances; and misstated Advances for Operating Expenses of ₱73.2M in HPA. Operations	3.a Require Accountable Officers to: 3.a.i Submit immediately the liquidation reports and/or refund the unused balances, if any;		HPA (1ID to 10ID; MID/ TRADOC; 51EBde; 52EBde; & 53EBde)			Implemented		Liquidation for subject advances submitted (part of ₱76,904,995.32 batch of liquidations) except ₱1,791,766.79 of Advances to Officers and Employees for on-going travel (i.e., schooling) TRADOC- is still on close coordination with 1FAU for their efforts to reconcile records from 1984 to present.

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CAA R CY 2017 page 57		3.a.ii secure clearances prior to relief/ reassignment/ schooling/ training; and furnish ASPA and 15 th FAU copy of clearance;		HPA (MFO, PA & ASPA)			Implemented		All commanders were instructed to strictly adhere to the PA Management & Fiscal Directive Nr. 2015-01
CAA R CY 2017 page 57		3.b ASPA and Field Accounting Units to correct the misclassification of Advances for Operating Expenses account;		HPA (ASPA and FAUs)			Implemented		Correcting entry was made under JEV No. 2018-04-004986 dated April 1, 2018.
CAA R CY 2017 page 57		3.c Head of Commands/ Offices/Units to ensure that AOs secure their clearance upon relief/ reassignment, schooling/training;		HPA (1st ID to 10th ID; MID/ TRADOC; 51EBde; 52EBde; and 53EBdes)			Implemented		All commanders were instructed to strictly adhere with the existing directive.
CAA R CY 2017 page 57		3.d Head of 52 nd EBde to stop granting cash advances for infrastructure projects/ undertaking on project basis.		52EBde			Implemented		Subordinate units reminded to follow accounting and auditing rules and regulations.

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CAAR CY 2017 pages 58-64	4. Unrecorded fund transfer, deliveries and unreconciled discrepancy of ₱113,553,512.16 between PA and PS-DBM books; long outstanding advances due to delay in delivery of goods/services by GA and PS-DBM; non-refund of unspent balances to BTr; and slow delivery by Government Arsenal at only 25 per cent of requirement. Operations	4.a Concerned Chief Accountants to reconcile the difference and recognize validated reconciling items;		HPA (ASPA); and 51EBde			Not implemented and Recommendation is Revised	₱66 million still unaccounted for; Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively.	PA in constant coordination with PS-DBM to reconcile the records and expedite return/refund of the unutilized funds. At 51st Ebde, ₱585,873.02 has been liquidated out of ₱761,553.66 as of April 30, 2018, leaving a balance of ₱175,680.64. 51stEBde – The brigade is in constant coordination with PS-DBM to reconcile the records and expedite return/refund of the unutilized funds. At 51st Ebde, ₱585,873.02 has been liquidated out of ₱761,553.66 as of April 30, 2018, leaving a balance of ₱175,680.64.
CAAR CY 2017 page 63		4.b HPA units to submit to ASPA delivery receipts and documents on delivered/ withdrawn supplies from PS-DBM for proper recording in the books of accounts;		HPA (PMO, AS COM and ASPA)			Not implemented and Recommendation is Revised	Balance of ₱18.34M and P110,472.01 in ASPA and 15th FAU books, respectively, pertains to unrecognized deliveries sans liquidating documents from 15th FPAO. Reiterated in Observation Nos.	Deliveries of ₱49,917,016.30 for prior year fund transfers to PS-DBM was recognized in the books of accounts as of 31 May 2018.

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							2 and 3 on pages 54-57 and 57-59, respectively.		
CAA R CY 2017 page 63		4.c PA units to maintain records of PS-DBM deliveries to facilitate verification/monitoring;		HPA (ASPA, MFO, PA and HHSO PA); and 51EBde			Implemented	PAMUs and concerned Offices reminded by OG4 PA to maintain records of deliveries by PS-DBM.	
CAA R CY 2017 page 63		4.d Office of the AC of S for Logistics (OG4): 4.d.i To continue close coordination with GA in timely delivery of ammunitions; and 4.d.ii To request the GA for the immediate delivery of the remaining undelivered ammunition covered by fund transfers in CYs 2016 and 2014 in the amount of ₱354,318,720.70 and ₱13,500,000.00, respectively or cause the refund of the long outstanding unutilized balance of ₱13,500,000.00;		HPA (OG4, PA and APAO)			Implemented Ammunitions amounting to ₱264,664,110.54 remained undelivered; Reiterated in Observation No. 5 on pages 62-65.	Delivery for 2013 balance completed. GA advised PA on March 29, 2019 that the remaining ammo is 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 was scheduled between 27 May to 14 June 2019. OG4, PA - As of 30 May 2019, OG4 thru OAFM has already allocated funds amounting to PhP 39,222.00 for the conduct of Pre-Delivery Inspection (PDI) of 8,483,131 rds Ctg 5.56mm, Ball, M855 at Government Arsenal by OACOCS. On 02 August 2019, Chief, OACOCS was directed to submit updates on the conducted PDI. (see attached supporting documents)	

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									<p>APAO- As per coordination of Chief, GSPAO with SAO, GA, items are already available. However, awaiting for technical inspection of PA, TIAC prior release and issuance of the items.</p>
CAA R CY 2017 page 64		4.e Chief Accountants of ASPA and FAUs and PAPC to request refund of unspent balances for remittance to the BTr and/or request for completion of delivery of items yet to be delivered.		HPA (ASPA, PAPC and 15FAU); and 51EBde (14FAU)			Implemented	<p>Reiterated in Observation No. 3 on pages 57-59 as part of deficiency in accounting for and settlement of fund transfers.</p>	<p>The 565 ECB and 548 ECB intends to apply their balances of ₱59.32 and ₱7.58, respectively, to next purchase from PS-DBM.</p> <p>51st EBde - The 565 ECB and 548 ECB intends to apply their balances of P59.32 and P7.58, respectively, to next purchase from PS-DBM. The delivery was completed and consequently adjusted in the books of accounts under JEV# 18-04-001048 dtd 30 April 2018.</p>
CAA R CY 2017 page s 65-68	5. Failure to demand refund of fund transferred to PITC of ₱379M aged three to less than five years and dormant balance of ₱204M. Operations	5.a Demand immediate refund of long-outstanding unutilized and dormant balances (HPA - ₱583.5M and 51 st EBde - ₱0.604M);		HPA (OG4, PA and ASPA); and 51EBde			Implemented	<p>Dormant funds remain;</p> <p>Reiterated in Observation No. 3 on pages 57-59 as part of deficiency in accounting for and settlement of fund transfers.</p>	<p>ASPA shall conduct further review of records on the funds to be returned by PITC to PA.</p> <p>51st EBde - PITC has refunded to the Brigade an amount of ₱315,850,437.00 as unutilized balance for the project of Combat Readiness Training Area, Tradoc Facilities and Roadnets Asphaltting of Section XXI.</p>

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CAA R CY 2017 page s 68		5.b Record and remit to BTr refunds and collections of interest income and penalty by PITC.		HPA (OG4 PA, ASPA and ASCOM); and 51EBde; (14FAU and ASCOM)			Implemented		<p>Requested Quarterly Status of Fund Transfer from PITC for this purpose.</p> <p>ASCOM- PITC returned funds to Philippine Army for the penalty (LD/MD) incurred on various PITC Procurement projects. Finance Center PA withdrawn from PITC 23,374,221.39 on 16 May 19 and deposited to LBP with account name BTR/101 Main on 17 May 2019.</p> <p>51st EBde - Requested Quarterly Status of Fund Transfer from PITC for this purpose.</p>

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CAA R CY 2017 pages 68-70	6. Slow rate of deliveries equivalent to only 40.30 per cent - ₱3,633,401,267.03. Operations	6.a Strictly monitor fund transfers to and deliveries from PITC and ensure timely liquidation; and		HPA (OG4 PA, ASPA and ASCOM, Commodity Managers and TWGs); and 51EBde; (14FAU)			Implemented	<p>Delay in deliveries persists;</p> <p>Reiterated in Observation No. 5 on pages 62-65.</p>	<p>OG4, PA closely monitors all funds transferred to PITC; ensures prompt bidding schedule/ delivery.</p> <p>ASCOM- As of 30 June 19, a total of Php1,890,039,464.72 was delivered for acceptance of various QM/Ordnance items and Infrastructure projects and 1,160,881,952.72 awarded projects for delivery. Likewise, PITC had already submitted to ASPA the Project Completion Report for the liquidation of said projects amounting to Php352,535,377.15.</p> <p>51st Ebde - 14FAU will adhere to the audit recommendation.</p> <p>G4, PA – this office closely monitors all funds transferred to PITC; ensures prompt bidding schedule/ delivery.</p>
CAA R CY 2017 pages 69		6.b Cease from transferring funds to PITC to avoid lapsing of NCAs.		HPA; 51EBde			Not implemented and Recommendation is Closed	<p>Funds transferred in Oct. to Dec. 2018 much lower. PA needs PITC services in acquiring mission-essential goods. Appropriate issue raised in Observation No. 5 on pages 62-65.</p>	<p>G4, PA - Transfer for funds to PITC to avoid dormant accounts. To date the PA will no longer transfer the funds unless Post Qualification Reports will be provided to avoid dormant accounts in the record.</p>

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CAAR CY 2017 page s 70-71	7. Remote collectability of dormant receivables of ₱9,453,923.77; absence of supporting records. Operations	Re-assess collectability of the accounts, exert efforts to locate documents and avail of the legal remedies to collect/recover these receivables. If collectability is highly remote, request for Authority to Write-off		HPA (MFO PA, ASPA and PAALAB EXECOM for Fund Accounta bility); 2ID; 7ID; and MID-TRADOC			Not implemented and Recommendation is Revised	Request for write off could not be processed due to unavailability of death certificates. Reiterated in Observation No. 3 on pages 57-59 as part of deficiencies on dormant and undocumented carrying amounts.	<p>ASPA provided impairment allowance for receivables. Secured data from NSO on status of personnel but, with passage of RA 10173 (Data Privacy Act), NSO stopped providing data. Directed servicing FAUs of 2ID, 7ID and MID to locate the personnel and, if not located, initiate write-off</p> <p>2ID- Request for write-off could not be proceed due to unavailability of death certificate pursuant to RA No.10173 also known as “Data Privacy Act of 2012”. (Request for Verification on the Certificate of Death TAB-A)</p> <p>TRADOC – This office is still on close coordination with 1FAU for their efforts to reconcile records from 1984 to present.</p> <p>MID- this command together with 1FAU, ASPA have employed all means to trace the whereabouts of subject officers/employees to have them settle their accountabilities but no records were obtained upon verification.</p>

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CAA R CY 2017 pages 71-77	8. Fuel, Oil and Lubricants (FOL): Unrecorded deliveries/issuances; Non-conduct of physical count/inventory and non-submission of RPCI; Non-adherence to the Weighted Average Method (WAM) of costing inventories; and Non/improper maintenance of supplies ledger card and stock card. Operations	8.a ASPA and the corresponding FAUs to book up unrecorded deliveries		HPA (ASPA and OAQM); 11D; 21D; 51D; 71D; 91D; 101D; MID; 51EBde; and 54EBde			Not implemented and Recommendation is Revised	Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively as part of errors and deficiencies in accounting for FOL.	<p>Deliveries were recognized in the books of accounts. Close coordination between ASPA and POL Branch of the OACQM established for the timely submission of Invoice Receipt and accounting for FOL deliveries.</p> <p>91D - Trip tickets and monthly reports of FOL consumption for CY 2017 was being submitted to the COA, together with the RIS and Delivery advice for FOL products issued to 91D, PA and sub-units.</p> <p>21D - No unrecorded deliveries of FOL.</p> <p>51stEBde - Deliveries were recognized in the books of accounts. Close coordination between ASPA and POL Branch of the OACQM established for the timely submission of Invoice Receipt and accounting for FOL deliveries.</p> <p>ACQM - Requested Quarterly Status of Fund Transfer from PITC for this purpose.</p> <p>MID - This Command directed line units to submit RSMI, certified statements from the Petron Servicing Stations and conduct regularly actual</p>

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								inventory of fuel, oil and lubricants 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.	
CAA R CY 2017 pages 71-77		8.a.ii Maintain SLC and adhere with the required method of costing inventories; and		HPA (ASPA and OAQM)			Not implemented and Recommendation is Revised	As to SLC only. Use of WAM impracticable pending resolution by COA of related eNGAS issues; Reiterated in Observation No. 3 on 57-59 as part of deficiency in accounting for FOL.	To set-up SLCs when script for eNGAS is received from COA Technical Service Office (i.e., inclusion of quantity in SLC design) ACQM - OAQM assist ASPA in the payment of POL products by providing a copy of Document Transmittal Slip (DTS)

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CAA R CY 2017 pages 71-77		8.a.iii Ensure that recorded fuel issuances/consumption are supported with proper and complete documents;		HPA (ASPA, AG4 PA and OACQM); 1ID; 2ID; 5ID; 7ID; 9ID; 10ID; MID; 51EBde; and 54EBde			Not implemented and Recommendation is Revised	Reiterated in Observation No. 3 on 57-59 as part of deficiency in accounting for FOL.	<p>Management directed PAMUs to prepare and submit RIS to the nearest FSSUs for consolidation and submission to HASCOM.</p> <p>2ID- The Command regularly submitted the RIS for POL consumption/issuances to HHQs.</p> <p>OG4, PA - has been monitoring and have been conducting inspections on the records and supporting documents of FOL stocks, issuances and consumptions of all PAMUs, subordinate units and FSSUs during the Logistics Staff Visits PA-Wide for CY 2018 and CY 2019.</p> <p>Further, PAMUs are directed for the immediate submission of POL liquidation with accomplished RIS with notation of catering FSSU, original Invoice Receipt with signature of unit RSO/ FPAO and copy of Delivery Advice.</p> <p>ACQM - PAMUs are constantly reminded to submit RIS for all the POL projects received.</p>

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CAAR CY 2017 pages 71-77		8.b APAO and the different FPAOs: to Conduct physical count of FOL inventories; and prepare the corresponding RPCI; and submit RPCI to Auditor and ASPA for reconciliation; and		HPA (APAO); 2ID and 51EBde (FPAOs)			Not implemented and Recommendation is Revised	As per Inquiry from PAO GS, planning is in progress to conduct an inventory of FOL. Reiterated in Observation No. 6 on pp. 65-68 as part of other compliance issues.	<p>For CY 2017, PAO, GS conducted Physical Count of Inventory of general support stocks. Inventory of FOL to follow.</p> <p>2ID- The Command already submitted Report of Supplies and Materials Issued (RSMI) with Requisition Issued Slip (RIS) and Sales Invoice (SI) of FOL consumption of the units of 2ID, PA and Tenant Units to 4FAU, ASPA for liquidation (STL from 4FPAO dated 05 August 2019 TAB-B)</p> <p>APAO- GSPAO could not comply on including FOL in their RPCI because FOL inventories are immediately issued to end-users through FPAOs. However, some FPAOs already complied in including FOL in their RPCI while other FPAOs are still on the process of including FOL in their RPCI.</p> <p>51stEBde - FOL Inventory Account disclosed that we still have Php 1,729,586.05 ending balance as of June 30, 2018 per GL. For info, the Chief, 14FPAO has already submitted the RIS & RSMIS with the</p>

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								total amount of Php 1,729,586.05 to 14FAU leaving "0" balance in GL as of June 30, 2018. In addition, we also submitted another RIS & RS MI to 14FAU in the total amount of Php 530,576.48 as of 28 Sep 2018. Also, the Office of the 14FPAO already required the RSOs to submit the Monthly Report of Fuel Consumption and has recorded the FOL inventories through RPCI and Stock Card. This Office will also start to conducted physical count of FOL inventories once every semester beginning on CY 2019 for compliance to GAM under Section 2a, Chapter 2, Volume III.	
CAA R CY 2017 page s 71-77		8.c ASPA and APAO to strictly adhere to rules and requirements on accounting of inventories.		HPA (ASPA and APAO)			Implemented	ASPA and APAO committed strict adherence to rules and requirements on accounting of inventories.	
CAA R CY 2017 page s 77-81	9. Low utilization and unreliable balance of Repair, Maintenance and Construction (RMC) Funds due to: Absence of specific timelines for project implementation; Discrepancy in RMC Fund of AQM and	9.a G4/AQM to coordinate with Petron Corporation for delivery of all equipment and/or performance of the unperformed services covering 2015 and 2016;		HPA (AG4 PA and OACQM)			Implemented	14 projects programmed for the RMC Fund realized in 2015 and 2016 are on-going and slated for completion in 2019. OACQM is coordinating with PETRON for the immediate implementation of undelivered equipment and unperformed services. Specific timelines set per Status of RMC Fund Projects as of 25 April 2019	

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	Petron Corp; and Non-recognition of receipt of goods/services out of the RMC Funds. Operations							ACQM - Specific timelines are already required for all the RMC. Project implementation of the RMC projects for CY s 2015 and 2016 is ongoing. Copy of the status and updates of these projects have been regularly submitted to COA and ASPA.	
CAA R CY 2017 page s 80		9.b ASPA to record the delivered equipment amounting to ₱999,199.00 and RMC of ₱16,192,258.14; and		HPA (ASPA)			Implemented	There is remaining unrecognized delivery amounting to ₱86,270.18. Reiterated in Observation No. 2 on pp. 54-57.	Recognized ₱912,928.82 and ₱16,192,258.14 per JEV Nos. 2018-05-006046 and 2018-06-009008 dated 31 May 2018 and 07 June 2018, respectively ASPA - JEV 2019-03-006891 dated 29 March 2019 with amount of Php 86,270.18.
CAA R CY 2017 page s 80		9.c AQM to reconcile records of RMC Fund with Petron for all Lots; make the necessary adjustment in the POE, and submit certification on reconciled balance and adjusted POE to Auditor.		HPA (OACQM)			Not implemented and Recommendation is Revised	Reconciliation is incomplete and on going. Reiterated in Observation No. 2 on pp. 54-57.	Reconciliation of records for RMC for CY 2016, for Lots 1 and 2, with PETRON Corp is ongoing while for Lot 3, copy of certification was submitted. ACQM - Close coordination with Petron is being done and reconciliation of records for RMC CY 2016 for Lots 1 and 2 with Petron is continuing depending on the full payment of all deliveries.

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CAA R CY 2017 pages 81-86	10. Unrecorded inventories issued- ₱2,001,480,969.23; Unidentified inventories in the Military, Police and Traffic Supplies Inventory- ₱498,354,421.13; Discrepancy between Accounting and Property Records of ₱2,517,548,635.70; Recording of inventories as outright expense of ₱406,332.11; Unreliable balance of inventory amounting to ₱5,228,809.62; Lack of common reference in the records of ASPA and APAO. Operations	10.a Create a task force to conduct reconciliation and wall to wall count of inventories and locate inventory records;		HPA (AG4 PA)			Not implemented and Recommendation is Revised	Variance of 2.9B between property and accounting records remained; Reiterated in Observation Nos. 2, 3 and 6 on pages 54-57, 57-59 and 65-68, respectively.	<p>HPA created a task force with HPA Letter Orders Nr 300 dated 04 July 2018 headed by the Deputy Commander of ASCOM.</p> <p>Reconciliation of the Inventory accounts is on-going. As of 31 March 2018, ₱360,448,867.12 was recognized as issuances of inventories.</p> <p>OG4, PA – The conduct of wall to wall accounting and reconciliation of records of inventories is a continuing activity, Hence, validation of inventories stock status and records are being conducted by OG4 during the conduct of Logistics Staff visits to (Philippine Army Major Units (PAMUs) , its subordinate units and Forward Service Support Units (FSSUs), ASCOM. Inventory reports submitted by units and are being consolidated by APAO and reconciled with ASPA records at the end of 2019.</p>

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CAAR CY 2017 pages 85		10.b APAO to prepare RSMIs and submit them to ASPA for recording in the books of accounts;		HPA (APAO, ASPA, ASCOM and OG4 PA)			Not implemented and Recommendation is Revised	Reiterated in Observation Nos. 3 and 6 on pages 57-59 and 65-68, respectively.	<p>The task force is coordinating with concerned PAMUs and offices for submission of required documents.</p> <p>ASCOM- ASPA and APAO to ensure the completeness and accuracy of the information/data provided for each inventory item in the RPCI and subsequently reconcile their records with the records of ASPA.</p> <p>OG4, PA - The compliance of APAO and ASPA on the preparation and submission of liquidating documents and adjustment of records are being monitored and validated by OG4.</p> <p>APAO- During the ASPA-APAO Records Reconciliation and Seminar Workshop conducted last September 2017, it was agreed upon that the submission of RIS/RSMI/IAR by FPAOs to FAUs for all issuances will be on a monthly basis.</p>
CAAR CY 2017 pages 85		10.c ASPA and APAO to ensure completeness and accuracy of information provided for each inventory item in the RPCI and subsequently reconcile		HPA (APAO, ASPA and 15FPAO)			Not implemented and Recommendation is Revised	Some inventory items are still for reconciliation; Reiterated in Observation Nos. 3 and 6 on pages 57-59 and 65-68, respectively.	APAO- To have a common reference in verifying records between ASPA and APAO, starting December CY 2019, GSPAO will include in the RPCI the Contract/Purchase Order Number as reference for ASPA to easily verify and reconcile records.

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		their inventory records;							
CAA R CY 2017 page s 86		10.d ASPA to identify inventory details of ₱498,354,421.13 and verify if in stock, otherwise, request submission of RSMIs to support recording of issuance, if indeed issued to end-users;		HPA (APAO and ASPA)			Not implemented and Recommendation is Revised	Reiterated in Observation Nos. 3 and 6 on pages 57-59 and 65-68, respectively.	ASPA is in the process of examining the details from prior years records to identify the composition of ₱498M of inventory still carried in stock. APAO- This can be best addressed if APAO will be given a copy or details of the composition of ₱498,354,421.13 inventories.
CAA R CY 2017 page s 86		10.d.i Supply Officer and Accountant of 7th ID to: Expedite reconciliation between their records to come up with correct balances;		7ID(3FAU and FPAO)			Not implemented and Recommendation is Revised	Reiterated in Observation Nos. 3 and 6 on pages 57-59 and 65-68, respectively.	Reconciliation of the Inventory accounts is on-going. APAO- Upon the arrival of the delivered drugs and medicines, 3FPAO immediately issues in-bulk to the end-users. However, considering the distance of other PA field units, some drugs and medicines needs to be stored in cold places. RIS with RSMI were automatically submitted to 3FAU for recording. Likewise, FMASH submits their monthly inventory of Drugs and Medicines.
CAA R CY 2017 page s 86		10.d.ii Maintain complete and updated SC and SLC to facilitate reconciliation;		2ID (FPAO and 4FAU); and 7ID (FPAO and 3FAU)			Implemented		With updated SC and SLC

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CAA R CY 2017 pages 86		10.d.iii Ensure that periodic reconciliation is conducted between the Accounting and Supply Officer's records;		7ID (3FAU and FPAO)			Implemented		
CAA R CY 2017 pages 86		10.e.i Inventory Committee in 2nd ID to: Prepare and submit the RPCI within the prescribed period;		2ID (FPAO and 4FAU)			Implemented	SLC required complied with and submitted on 05 March 2018. SLC are maintained using GAM form.	
CAA R CY 2017 pages 86		10.e.ii PAO and FAU to maintain SC and SLC respectively to facilitate reconciliation of records;		2ID (4FAU and PAO); 7ID (3FAU and PAO)			Implemented		
CAA R CY 2017 pages 86		10.f ASPA and APAO to agree on a common reference for each inventory item and indicate the warehouse where the items are stored.		HPA (ASPA and APAO)			Implemented	ASPA and APAO have agreed to use the Purchase Order Nr. (PO nr) and Contract Number as common reference.	
CAA R CY 2017 pages 87-89	11. Ammunitions aged more than 25 years - ₱2.2M; and Slow-moving/ unissued inventories - ₱134.2M. Operations	11.a OACOCS to furnish copy of the result of inspection of inventories amounting to ₱2.2M to G4 as basis for disposition.		HPA (OACOCS and OG4 PA)			Implemented	OACOCS conducted Ammunition Surveillance and Inspection (ASI) and identified ammunitions for training and disposal. Ceased disposal thru detonation, destruction/ open blasting of unserviceable ammunition (AFP Message with CN OJ4-08-18-44-12).	

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CAA R CY 2017 pages 88		11.b Supply Battalion, ASCOM to communicate with OG4 the slow moving inventories and request their issuance to end-users.		HPA (OG4 PA and Supply Battalion, ASCOM)			Implemented		OG4 issued stock transfer directives to FSSUs covering assorted tires, batteries and classes of supplies as of 01 January to 31 March 2018.
CAA R CY 2017 pages 89-94	12. The accuracy and reliability of PPE balance of P107.6B cannot be ascertained due to: Discrepancy between the Accounting and Property records; Undocumented land - ₱270.6M; Non-reclassification of PPE costing below ₱15,000.00 capitalization threshold totaling P9.6M; and Misstated Land account due to revaluation. Operations	12.a Task Force created in November 2017 to facilitate reconciliation of records of PAO, GS and 15 th FPAO with ASPA and 15 th FAU, respectively and FPAOs and FAUs in the units;		HPA (MFO PA, OG4 PA, ASPA, PAO GS and Task Force created under Letter Order No. 624); and FPAOs and FAUs of 4th, 6th and 9th IDs			Implemented		Task Force PPE Reconciliation (TFPPER) created to reconcile PPE records. Discrepancy of ₱318,000.00 as of 31 Dec 2017 between the 15th FAU and 15th FPAO corrected under JEV No. 18-05-696 dated 15 May 2018. At 9th ID, 16 accounts reconciled, leaving three unreconciled. Discrepancy in MPS Equipment (Modernization Fund) was due to non-recognition of 1,013 units of RA A3B Carbine costing ₱38,901,357.69, issued to 9th ID. Out of 4,171 units, 3,158 units have Property Transfer Documents (PTR).
CAA R CY 2017 pages 89-94		12.b 5 th ID to work on titling of lots amounting to ₱270,597,823.00 recorded by the 5 th ID in its accounts;		5ID (AREO)			Not Implemented	Reiterated on pp. 7-8 of the 2018 ML on the 5th ID.	5th ID is currently in the process of verifying the status of the land. 5ID sent a letter to AREO dated 25 July 2019 re request fund support intended for the relocation survey and titling of the following Military Reservations administered by this unit:

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								<table border="1"> <tr> <td>Name of Mil. Reservation</td> <td>Land Area (HAS)</td> <td>Relocation Survey (Application for Special Patent/Titling)(PhP)</td> </tr> <tr> <td>Burnay MR</td> <td>16,6489</td> <td>350,300.00</td> </tr> <tr> <td>CMFDC MR LOT-1</td> <td>115.1149</td> <td>56,404.81</td> </tr> <tr> <td>CMFDC MR LOT-2</td> <td>433.7568</td> <td>212,535,193</td> </tr> <tr> <td>CMFDC (A) MR TUPANG MR</td> <td>6.1486</td> <td>62,150.00</td> </tr> <tr> <td>TOTAL</td> <td></td> <td>681,390.00</td> </tr> </table>	Name of Mil. Reservation	Land Area (HAS)	Relocation Survey (Application for Special Patent/Titling)(PhP)	Burnay MR	16,6489	350,300.00	CMFDC MR LOT-1	115.1149	56,404.81	CMFDC MR LOT-2	433.7568	212,535,193	CMFDC (A) MR TUPANG MR	6.1486	62,150.00	TOTAL		681,390.00		
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CAA R CY 2017 pages 89-94		12.c 5 th FAU, 9 th ID to reclassify PPE items of ₱9.6M which were below the ₱15,000.00 capitalization threshold.		9ID (5FAU, ASPA APAO and OG4, PA)			Implemented		As of 19 July 2018, 9ID had already reclassified the said PPE to Semi-expendables.																			
CAA R CY 2017 pages 89-94		12.d ASPA to correct the erroneous recognition of Revaluation Surplus		HPA (ASPAs and APAOs)			Implemented		ASPAs already made adjustments under JEV Nr 18-06-549 dtd 21 June 2018.																			
CAA R CY 2017 pages 94-95	13. Property, Plant and Equipment amounting to ₱3,248,749.00 were not recorded by ASPAs and 15th FPAOs in their respective books of accounts. Operations	15th FPAOs to require concerned Unit Property Officer (UPO) to submit documents of subject PPEs for recording in the Property Card and subsequently submit them to ASPAs with the PAR for recording in the books of accounts.		HPA (15FPAOs, ASPAs and APAOs)			Implemented		15FPAOs submitted the required documents to ASPAs pertaining to the subject PPE																			

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CAAR CY 2017 pages 95-98	14. Non-reclassification of completed projects still in the CIP accounts to their proper PPE accounts- ₱340,417,113.27; and CIP transactions not in the OACE records - ₱26,049,807.90. Operations	14.a Concerned EBde to submit to ASPA documents of completed projects costing ₱256,165,671.77 to be reclassified to PPE accounts; Ensure records of projects are maintained on file for monitoring purposes.		HPA (ASPA, OACE, OG4 PA, APAO, 52EBde (525EBn)			Not implemented and Recommendation is Revised	Non-reclassification of the remaining balance of completed projects of ₱158,557,531.14 is reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively.	Completed projects, ₱97,608,140.63 was reclassified from CIP to the PPE accounts. 52nd EBde - This Command coordinated with 10FAO for reconciliation of reports regarding projects in CIP. This meeting resulted to identification of projects in CIP that was supposed to be in jurisdiction of 54EBDE and 55EBDE, therefore; were transferred to said Bde's. Other projects in CIP's that were supposed to be completed had been processed of their liquidation reports (Turn-over documents, Report of Disbursements) to remove as CIP's in the book of records of 10FAU. Other in CIP's was, on actual status, is still as is. OG4, PA- OG4 is being monitoring the status of remaining projects for re-classification and validation of adjustments made in the records of APAO and ASPA are part of Logistics Visits activity PA-Wide. APAO- Completed projects of concerned EBde units are being reclassified to PPE accounts once turnover documents are completed and submitted to concerned FAUs.

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CAA R CY 2017 pages 97		14.b MID/TRADOC to secure from AFPNDSC Physical Accomplishment Report and Report of Completion of KBP projects amounting to ₱84,251,441.50 as basis in recording.		MID-TRADOC			Not implemented and Recommendation is Revised	Other completed projects still in CIP account have no documents to support the recording of completion; Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively.	As of January 31, 2018, KBP completed projects amounting to ₱33,756,356.87, were recorded and transferred under JEV Nr 2018-01-139 and 140 of MID. MID - As of January 31, 2018, KBP completed projects amounting to ₱33,756,356.87, were recorded and transferred under JEV Nr 2018-01-139 and 140. The management has directed 51 st EBDE to provide a copy of Physical Accomplishment Report, Report of Completion, Certificate of acceptance and other necessary supporting documents to record the completion and transfers of the KBP projects amounting to P50,495,087.63 that are still under Construction in Progress (CIP) accounts.
CAA R CY 2017 pages 97		14.c ASPA to reconcile its records with those of OACE for monitoring of project status and prompt reclassification to PPE of all completed projects		HPA (ASPA and OACE)			Not implemented and Recommendation is Revised	Records of ASPA and OACE are still being reconciled.	Coordination and reconciliation of records between ASPA and OACE is on-going

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CAA R CY 2017 page s 98-100	15. Unserviceable PPEs totaling ₱210,185,400.72 were not dropped from the books. Operations	15. PAO, GS/FPAO to cause submission of IIRUP to ASPA/FAU for unserviceable property as basis in dropping them from the books.		HPA (15FAU, ASPA, PAO GS and APAO); and FPAOs of 4th, 7th 9th IDs			Implemented		PAO-GS already submitted the IIRUP of turned-in unserviceable PPEs to the COA Technical Services, QC to support the Request for Inspection.
CAA R CY 2017 page s 100-102	16. Other structures amounting to ₱79,230,747.62 already destroyed by fire in 1998 and lost properties amounting to ₱719,141.60 were not derecognized in the books. Operations	16.a.i Accountable Officers of the 3 rd ID to submit to Chief Accountant Report of Lost, Stolen, Damaged or Destroyed Property;		3ID (6FAU)			Not Implemented	Other Accountable Officers are still preparing the Report of Lost, Stolen, Damaged or Destroyed Property for submission to the Chief Accountant for derecognition from the books of account.	Partially complied with as to property lost at 11IB, 3ID, PA. 3ID - The accountable officers through the 6FPAO, APAO were not yet submitted the Report of Loss in order to derecognized the said properties. ASPA - The accountable officers through the 6FPAO, APAO were not yet submitted the Report of Loss in order to derecognize the said properties. Hence, 6FAU has no reference to drop said PPE item in the book of accounts.
CAA R CY 2017 page s 100-102		16.a.ii Accountant to derecognize the lost property from the books of accounts and set up the receivables		3ID (6FAU)			Not Implemented	In the case of the PPE under the BCDA Fund, subsequently accounted for to have been not among those	6 th FAU derecognized property lost at 11IB, 3ID in JEV No. 3953 dated 28 September 2018 amounting to ₱195,034.60; and set up receivable from the RSO in JEV no. 3959 dated 30 Sept. 2018 for ₱168,158.83 (value set by COA Region VI).Only the

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							consumed by fire.	<p>underlying documents were destroyed by the fire in the case of PPE under the BCDA Fund. Chief, ASPA directed 14th FAU in letter dated 03 May 2018 to coordinate with 51st EBde in producing the subject documents.</p> <p>ASPA - The accountable officers through the 6FPAO, APAO were not yet submitted the Report of Loss in order to derecognize the said properties. Hence, 6FAU has no reference to drop said PPE item in the book of accounts.</p>	
CAA R CY 2017 pages 100-102		16.a.iii Chief, Army Property Accountability Office to exclude the lost property from the Report on Physical Count of Property, Plant and Equipment and Property Card.		3ID (6FPAO)			Implemented	<p>No documents to support dropping from RPCPPE. Bound to be updated in subsequent physical count of PPE. No effect on the PPE accounts.</p> <p>APAO - Chief, 6FPAO had already submitted the Report of Lost, Stolen, Damaged or Destroyed Property (RLSDDP) to 6FAU. (See attached RLS)</p>	

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CAA R CY 2017 pages 100-102		16.b ASPA to coordinate with 14 th FAU of 51 st EBde for the production of documents pertaining to PPE destroyed by fire and instruct accountable officers thereat to submit RLSDDP together with Notice of Loss to ASPA to properly derecognize said lost assets.		HPA (ASPA, APAO, Task Force on PPE Reconciliation and ARESCOM); and 51EBde			Not implemented and Recommendation is Closed	Subject PPE subsequently accounted for to have been not among those consumed by fire. APAO - Property that was indicated are not properties of either ARESCOM and HPA wherein 15FPAO caters. 3ID- The 6FPAO had already excluded the lost property from the Report on Physical Count of Property, Plant and Equipment and Property Card and subsequently submitted to 6FAU for dropping from the book of accounts. 51EBDE - Submitted request for authority to write off to the Resident Auditor dated June 07, 2019 which was subsequently denied because of lacking supporting documents.

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CAA R CY 2017 page s 102-104	17. Accuracy and reliability of the Motor Vehicles account in the amount of ₱2,461,627,674.16 is doubtful due to the difference of ₱5,810,283.00 between the accounting and property records; Inconsistencies in the recording/ maintenance of motor vehicles. Financial	17.a 15 th FAU and 15 th FPAO to reconcile their records and correct their records duly supported with proper and valid documents		HPA (ASPA, APAO, 15 th FAU and 15 th FPAO)			Implemented		Adjusting entries for General Fund were verified, thus, records of 15FAU and 15FPAO were reconciled. Reconciled Motor vehicles recorded under BCDA Books were reconciled.
CAA R CY 2017 page s 103		17.b PAO, GS to submit to accounting service the IIRUP of unserviceable vehicles costing ₱6,128,283.00 for proper recording in the books of accounts of HPA.		HPA (PAO, GS)			Implemented		PAO, GS submitted IIRUP/Appraisal Report and Inspection Report of COA Technical Office of the Unserviceable/ Beyond Economical Repair (BER) Properties to ASPA to support derecognition.
CAA R CY 2017 page s 103		17.c AC of S for Logistics, G4 of 5 th ID to determine the unit cost of 22 vehicles for recording in the accounts.		5ID (OG4, PA and APAO)			Implemented		Cost of 22 vehicles were determined and forwarded to COA

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CAAR CY 2017 pages 103		17.d.i MID/TRADOC to: Coordinate with HPA to secure documents/ information on transferred 114 units of APCs for recording in the books.		HPA (OG4, PA); and MID-TRADOC			Not implemented and Recommendation is Revised	The documents from JUSMAG were not yet forwarded to MID as basis for recording; Reiterated in Observation No. 3 on pp. 57-59 as part of accounting deficiencies.	Letter of Offer and Acceptance (EDA Grant) of 114 units of APC obtained from JUSMAG-Philippines reflecting the APC cost for recording in the accounts. OG4, PA - The available acquisition documents secured from JUSMAG has the following data for booking-up of ASPA: Original Acquisition Value is \$527,871,176. (Brand New) While Current Estimated Value (Junkyard) is \$2,787,118.00 x 47 = PhP130,994,540.00. (PhP47.00 is the current peso value at the time of purchase) MID - Per recent coordination made with OG4, PA, they already forwarded a letter request to Chief, APAO re the acquisition cost of the 114 newly acquired M113A2 APCs. Relatedly, G4, Mech Div has also forwarded a copy of the letter request dated 14 June 2018 for the inclusion/booking of 114 units of APC M113A2 to Mech Div PPE addressed to Chief, 1FPAO.

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CAA R CY 2017 page s 103		17.d.ii Follow-up the request for copies of OR/CR of 48 military trucks from HPA to establish ownership and facilitate renewal of registration.		HPA (OG4, PA) and MID-TRADOC			Not Implemented	The OR/CR of the remaining 39 vehicles are being verified by OG4 PA	<p>Of the 48 trucks of MID/TRADOC, HPA provided copies of OR/CR of 9 trucks and were already in process for registration.</p> <p>TRADOC- is still on close coordination with 1FPAO to fast track the processing of OR/CR of the Command vehicles.</p> <p>OG4, PA - Attached is the status report. For HPA out of 45 vehs 44 was already transferred while for the remaining one (1) transfer cannot be process for according to LTO Data base said vehicle is a hot car. While the other Three (3) issued to MID registration is on process a LTO awaiting release of CR.</p> <p>MID - Of the forty eight (48) mobility assets, only ten (10) CR were received by the OG4. Per coordination with OG4, PA the CR of other mobility assets are still on process.</p>
CAA R CY 2017 page s 103		17.d.iii Maintain a Master List of vehicles to facilitate monitoring of renewal of registration.		HPA (OG4,PA) and MID-TRADOC			Implemented		OG4, PA directed all PAMUs and Offices to maintain the Master List indicating last registration and status.

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CAA R CY 2017 pages 104		17.e Require the OG4 in 51 st EBde to gather/file all the ORs/CRs of all motor vehicles assigned/used by the different offices/unit for record purposes.		HPA (OG4, PA and APAO); and 51EBde			Implemented		Brigade directed its OG4 and sent radio messages to subordinate units to gather/ file ORs/CRs of all motor vehicles used by the offices/ unit for record purposes.
CAA R CY 2017 pages 104-106	18. Poor monitoring of motor vehicle registration resulted in the incurrance of penalties of ₱1,056,471.85 for late registration of 773 vehicles while 435 vehicles were not registered during the year. Operations	18.a OG4 to issue directive reminding concerned units to strictly comply with policy on the timely registration of PA vehicles;		HPA (OG4 PA)			Implemented		MVRI fund is considered special Purpose Fund (SPF) not needing POE and released a quarter early prior to registration of vehicle (ending number of plate). Radio messages had been sent to PA units reminding to register vehicles on time to avoid penalties.
CAA R CY 2017 pages 104-106		18.b Concerned officials/personnel of five units responsible for registration to refund surcharges/ penalties due to late registration.		HPA (OG4 PA); 3ID; 6ID; 7ID; MID-TRADOC			Not Implemented	Concerned Personnel of 3ID,6ID,7ID, MID/ TRADOC & HPA were directed to refund surcharges/ penalties for late registration.	At 51st Ebde, ₱18,308.56 was refunded by Cpt. Loudielyn Hermida to 14 FSFO per OR No. 8174830 dated 07 May 2018. OG4, TRADOC – is doing all its efforts to register on time the Command vehicles in order to avoid the same mistake for the current year and the coming years.

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								<p>OG4, PA - This is already recurring issue and has already been resolved, see attached refund receipt by subject officer.</p> <p>3ID- All units of this Command were already reminded to renew the registration of their issued organic vehicles two (2) months prior to expiration of registration of vehicle. Furthermore, they were already informed that the surcharges/penalties will not be included in the reimbursement. The said penalties/surcharges will be sourced-out from the regular MOOE of the unit.</p> <p>MID - This Command is closely coordinating with higher Headquarters and other concerned offices for the timely release of allotment in order to expedite the processing of payment to LTO. Relatedly, line units were already submitting the emission test result prior to the expiration date of registration of their respective admin vehicles.</p> <p>6ID,PA - Fine incurred from late registration of motor vehicles is not refunded by this command and is being shouldered by the concerned units under this command who has control of the motor vehicle.</p>	

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CAA R CY 2017 pages 107-110	19. DLC balance of ₱1,815,997,687.56 is misstated by ₱227,178,714.08 due to: Unrecorded completed projects/delivered goods/ services – ₱208,343,722.14; Unrecorded residual LCs and other adjustments – ₱4,604,208.06; Non-reclassification of DLC to cash account – ₱23.4M; Non-refund of LC for terminated contracts due to supplier's default, for remittance to BTr. Financial	19.a ASPA to account for all use of LCs for fully and partially completed projects with all supporting documents and recognize in the accounts all DLC transactions;		HPA (ASPA)			Not implemented and Recommendation is Revised	ASPA is still working on identifying the other unrecorded completed projects/delivered goods/ residual balances and other adjustments. Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively.	Balance of DLC account was reduced by recognizing the receipt of prior year deliveries and recognizing collection of interest income from UCPB which was subsequently remitted to the Bureau of Treasury. 51stEBde - The statement should be "14FAU submitted the Status of Accounts Payable for BCDA funds as of 31 December 2017, ALL WITH valid claimants and NO outstanding claims for two years or more ".
CAA R CY 2017 page 109		19.b Ensure immediate recognition of unrecorded residual LC and other adjustments in the books of accounts;		HPA (ASPA)			Not implemented and Recommendation is Revised	Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively.	ASPA is reviewing its subsidiary ledgers to trace unrecorded residual LC and other adjustments, and communicate the same to issuing banks for refund.

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CAAR CY 2017 pages 110		19.c Require Issuing Banks for regular submission of Application Status of Payment to account for difference between book and bank records; and		HPA (ASPA and FCPA)			Implemented		Letter sent to UCPB on 30 January 2018 authorizing two ASPA accountants to secure bank statement/ certification that will establish status of DLC account with UCPB.
CAAR CY 2017 pages 110		19.d Reclassify recorded amount of P23.4M from DLC to cash account.		HPA (ASPA)			Implemented		Deposit for LC of P23.4M (TR/IATF Cluster) disclosed in Notes to 2017 FS.
CAAR CY 2017 pages 111-113	20. Long-outstanding Accounts Payable amounting to P105,251,694.54 remained unsettled/not reverted to unappropriated surplus of the general fund. Financial	20.a Chief, ASPA and Chief, 14th FAU to determine accuracy and propriety of the balances of the Accounts Payable as of 31 December 2017; and		HPA (ASPA); and 51EBde (14FAU and 14FSFO)			Not implemented and Recommendation is Revised	ASPA is still identifying payable accounts with long outstanding balance; Reiterated in Observation No. 3 on pages 57-59.	14FAU submitted status of accounts payable for BCDA funds as of 31 December 2017, without valid claimants and those outstanding for two years or more. In HPA, JEV NO. 2018-03-2956 dated 27 March 2018 (Regular Agency Fund) amounting to P1,453,937.44 and JEV No. 170-2-13 dated 01 February 2018 for BCDA Fund amounting to P45.07 adjusted the A/P accounts.
CAAR CY 2017 pages 112		20.b Revert all balances that have no valid claimants and/or those that have been outstanding for two years or more to the Cumulative Results of Operation Unappropriated.		HPA (ASPA); and 51EBde (14FAU and 14FSFO)			Not implemented and Recommendation is Revised	Remaining balance is subject to further verification; Reiterated in Observation No. and 3 on pages 57-59.	Balance in Regular Agency Fund subject to verification while for BCDA Fund, letter of inquiry made on 24 April 2018 with OG4, PA regarding status of obligated projects. JEV no. 170-3-18 dated 19 March 2018 for P265,612.26 corrected double recording of AP.

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CAA R CY 2017 pages 113-117	21. Due to NGAs of ₱758.8M is unreliable in view of: Unaccounted discrepancy of ₱552M between HPA records and four NGAs; Delay/non-submission of liquidating documents by implementing units, unrecorded liquidations by HPA and unreverted residual amount to source agency; Non-derecognition of liability of ₱3.85M under Kawal Kalinga Fund, and unremitted interest income. Financial	21.a ASPA to reconcile records with NGAs and other FAUs to account for discrepancy and record liquidations amounting to ₱4.8M;		HPA (ASPA); 2ID (4FAU); 3ID (6FAU); 5ID (2FAU); and 7ID (3FAU)			Implemented		Liquidations of fund transfer under APEC amounting to ₱4,800,650.00 have been recognized in the books of accounts.
CAA R CY 2017 pages 116		21.b Require implementing units to submit liquidation reports promptly and refund ₱7,224.85 to source agency (DND), if any;		HPA (ASPA)			Implemented		Liquidation report was submitted and ₱7,224.85 was returned to DND under JEV No 2018-03-000760 dated 30 March 2018.

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CAAR CY 2017 pages 116		21.c Record corollary entry to derecognize liability of HPA under Kawal Kalinga Fund due to remittance of unutilized amount to BTr; and		HPA (ASPA)			Implemented		JEV No. 2018-03-000679 dated 30 March 2018 for ₱3,850,000.00 reflected the liquidation of fund transfer from Kawal Kalinga Fund.
CAAR CY 2017 pages 116		21.d Remit the interest income of ₱1,183,315.75 to the BTr.		HPA (ASPA and FCPA)			Not Implemented	The interest income is not yet remitted as of 31 December 2018.	The interest income is still for further verification by ASPA.
CAAR CY 2017 pages 117-121	22. ₱31,381,780.48 intended for RCA and Salaries and Wages of military personnel lacks supporting documents to establish rightful claims. Financial	22.a FCPA to coordinate with ASPA and account for ₱14,323,284.19 in the RCA account which should be supported with list/proper documentation;		HPA (ASPA and FCPA)			Not Implemented	₱5,882,482.50 remained unremitted to the BTr.	ASPA remitted to BTr ₱8,136,821.90 under JEV No. 2018-06-02173 dated 07 June 2018
CAAR CY 2017 pages 120		22.b FCPA to locate military personnel with unclaimed salaries and notify them in writing of their claim;		HPA (FCPA)			Not implemented and Recommendation is Closed	FCPA is still locating the personnel with unclaimed RCA from PGMC; for remittance to BTr if whereabouts of claimants is not established in accordance with 22.d.	FCPA will exert effort to locate the whereabouts of the military personnel with remaining unclaimed salaries.

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CAA R CY 2017 pages 120		22.c FCPA to immediately pay the RCA and salaries to valid claimants and remit to BTr the balance, if any.		HPA (FCPA)			Implemented		For valid claimants, commensurate amount was transferred from their rejected to their active account. ₱8,136,821.90 was remitted to BTr for stale RCA checks.
CAA R CY 2017 pages 120		22.d In cases of no valid claimant, immediately remit the amount to the BTr.		HPA (FCPA)			Not Implemented	FCPA and ASPA is in the process of determining the valid claimants of the balances, if any.	List of reenlistees being set-up for the ₱6,130,938.00 to determine valid claimants; if none, said amount will be remitted to BTr.
CAA R CY 2017 pages 121-122 Financial	23. Fund transfers amounting to ₱2,543,553.61 remained unsettled/unliquidated despite the lapse of 10 years and more.	23. ASPA to immediately remit to BTr ₱2,543,553.61 of dormant fund transfers.		HPA (ASPA)			Not implemented and Recommendation is Revised	Verification is still on-going; Reiterated in Observation No. 3 on pages 57-59.	Acting Army Chief Accountant informed that the dormant fund is subject for verification.

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CAA R CY 2017 pages 122-125	<p>24. The HPA and other PA units were not compliant with certain provisions of laws, rules and regulations; thus affecting its accounting and financial operations. Operations</p> <table border="1"> <thead> <tr> <th>PA Unit</th> <th>Audit Observations</th> <th>Laws/Rules/Circulars violated or Not Complied With</th> </tr> </thead> <tbody> <tr> <td colspan="3">Non-Compliance with COA Issuances and GAM</td> </tr> <tr> <td>HPA 51EBde 9ID 7ID 6ID 4ID TRADOC</td> <td>Delayed/Non-submission of TBs, financial statements/reports, disbursement vouchers, liquidation reports of cash advances and supporting documents to the DVs/LRs</td> <td>Section 60 c, Chapter 19 of the GAM, Volume I; COA Circular 2015-002 dated March 9, 2015; COA Circular No. 2012-001 dated June 14, 2012; COA Cir No. 2009-006</td> </tr> <tr> <td>6ID HPA</td> <td>Delayed filing of Notices of Loss and the corresponding request for relief from accountability</td> <td>COA Memorandum No. 92-751 dated February 24, 1992.</td> </tr> </tbody> </table>	PA Unit	Audit Observations	Laws/Rules/Circulars violated or Not Complied With	Non-Compliance with COA Issuances and GAM			HPA 51EBde 9ID 7ID 6ID 4ID TRADOC	Delayed/Non-submission of TBs, financial statements/reports, disbursement vouchers, liquidation reports of cash advances and supporting documents to the DVs/LRs	Section 60 c, Chapter 19 of the GAM, Volume I; COA Circular 2015-002 dated March 9, 2015; COA Circular No. 2012-001 dated June 14, 2012; COA Cir No. 2009-006	6ID HPA	Delayed filing of Notices of Loss and the corresponding request for relief from accountability	COA Memorandum No. 92-751 dated February 24, 1992.	24. HPA and other PA units to comply strictly with the subject provisions of laws, rules and regulations; thus affecting its accounting and financial operations.		HPA (OG4 PA, MFO PA, ASPA, APAO and FCPA); and PAMU Commanders, FAUs, FPAOs and FSFOs of the 1ID, 4ID, 5ID, 6ID, 7ID, 9ID and 10ID; MID/TRADOC and 51EBde, 52EBde and 54EBde.		Not implemented and Recommendation is Revised	<p>Reiterated in Observation No. 6 on pages 65-68.</p> <p>4ID,PA - In compliance to the COA observation, The management continuous coordination shall be made with the units and offices to ensure compliance with the laws, rules and regulations related to accounting and financial operations.</p> <p>9ID- This Command already adherence to the certain provisions of laws, rules and regulations affecting its accounting and financial operations.</p> <p>APAO- FPAOs were already reminded for the timely submission of RISs and RSMLs and to ensure the completeness of supporting documents especially in the disposition of FOL.</p> <p>51st EBde - Radio messages were sent to all concerned units to ensure strict adherence with laws, rules and regulations.</p> <p>MID - Radio messages were sent to</p>
PA Unit	Audit Observations	Laws/Rules/Circulars violated or Not Complied With																	
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HPA 51EBde 9ID 7ID 6ID 4ID TRADOC	Delayed/Non-submission of TBs, financial statements/reports, disbursement vouchers, liquidation reports of cash advances and supporting documents to the DVs/LRs	Section 60 c, Chapter 19 of the GAM, Volume I; COA Circular 2015-002 dated March 9, 2015; COA Circular No. 2012-001 dated June 14, 2012; COA Cir No. 2009-006																	
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								<p>all concerned units to ensure strict adherence with laws, rules and regulations.</p> <p>OG4, PA - Radio messages were sent to all concerned units to ensure strict adherence with laws, rules and regulations. Likewise, monitor their compliance.</p> <p>6ID, PA - The Command directed the 12FAU to submit as early as possible the TBs, financial statements/reports, DVs, liquidation reports of cash advances and supporting documents to the DVs/LRs. Delayed filing of Notices of Loss...</p> <p>12FPAO conduct quarterly seminars about PPE and supplies to RSOs including the prompt filing of Notices of Loss and the corresponding request for relief from accountability.</p>	

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CAAR CY 2017 pages 125-126	25. The financial statements for CY 2016 was not restated to reflect the effects of the prior period errors and other adjustments of ₱6,061,809,575.24 and the required disclosures were not made/presented in the Notes to FS. Financial	25. Acting Chief, ASPA to restate FS and disclose the effects of prior period errors in Notes to FS.		HPA (ASPA and 15FAU) and all FAUs of PA's 15 field units			Not implemented and Recommendation is Revised	ASPA to account for and disclose certain restatement of the FS. Reiterated in Observation Nos. 1 and 4 on pages 52-54 and 59-62, respectively.	ASPA made the necessary corrections on the presentation of FS for FY 2017 and was submitted to COA last 16 July 2018.
CAAR CY 2017 pages 126-130	26. Due to delayed conduct of procurement activities, only three projects were completed in 2017, 22 projects awaits delivery, five projects were at various stages of procurement, funds for four were transferred to PITC and 10 remained unimplemented. Operations	26.a PAPC and OG4 to closely monitor and fast track the delivery/completion of the projects awaiting delivery/ for completion.		HPA (PAPC, PMO, ASCOM and OG4, PA)			Not implemented and Recommendation is Revised	Reiterated in Observation No. 5 on pages 62-65.	Procurement projects for CY 2018 are being closely monitored under the present PABAC OG4, PA - Procurement projects for CY 2018 are being closely monitored under the present PABAC.

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CAA R CY 2017 pages 129		26.b OG4 to consider adopting Section 7.6 of Revised IRR of RA 9184 to facilitate immediate implementation of procurement of Goods, Infrastructure Projects or Consulting Services, necessary in timely delivery of projects and programs of the Agency.		HPA (BAC, TWGs, Commodity Managers, PAPC, PMO and OG4 PA)			Implemented		The OG4 ensured the implementation of the procurement for CY 2019 by facilitating the approval of Indicative APP CY 2019 by August 2018.
CAA R CY 2017 pages 130-132	27. Budgeted revenue from Trust Receipts, Trust Liabilities and BCDA Fund posted a low utilization rate of 9.44, 4.32 and 4.93 percent respectively. Operations	27.a Continue effort in posting high absorptive capacity for appropriated fund.		HPA (ARMO and MFO PA)			Implemented		HPA shall continue to exert all effort to attain high absorptive capacity.
CAA R CY 2017 pages 132		27.b Ensure accomplishment of PPA under Trust receipts, Trust Liabilities and BCDA Fund thru proper planning, coordination and monitoring.		HPA (ARMO and MFO PA)			Implemented		The Command fast tracked the implementation of the BCDA projects to ensure their completion and maximize utilization of the said fund.

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CAA R CY 2017 page s 132-139	28. Procurement process from Pre-Procurement Conference to issuance of Notice to Proceed (NTP) is beyond the 136-day limit. There are delays in deliveries and conduct of inspection and/or issuance of the Certificate of Acceptance at an average of 248 days. Operations	28.a HPA evaluate existing procurement policies/ processes; address cause/s of delay particularly in the inspection and acceptance of deliveries and strictly adhere to maximum period of procurement action.		HPA (OG4 PA)			Not implemented and Recommendation is Revised	Reiterated in Observation 5 on pages 62-65 .	OG4,PA - Required the PABAC Secretariat to regularly submit timelines of all procurements activities. The following are being undertaken: Review and revision of the policy on the TWGs Duties and Responsibilities and Procedures to include sanctions on the delayed preparation of bidding documents.
CAA R CY 2017 page s 138		28.b HPA revisit the existing procedures and controls from receipt of delivery to acceptance, and if necessary, craft a policy providing timelines and corresponding sanctions for non-compliance		HPA (OG4, PA and OG5, PA)			Not implemented and Recommendation is Revised	Reiterated in Observation No. 5 on pages 62-65.	OG5,PA conducting study on upgrading of Procurement Management Office into Procurement Management Center to house personnel who undertake procurement activities and proposed amendments of sections 2 and 3 of DC 11 series 2017 to include Division Commanders and Engineering Brigade Commanders in the delegation of authority. All TIACs to submit their PQ and acceptance test request directly to RDC to fast-track testing of items.
CAA R CY 2017 page		28.c 51 st EBde make representation with officials responsible in the different stages of		51EBde (112CO and 14FAU)			Implemented		112th Contracting Office allowed liaison NCOs to submit UPRs with basic attachments, provided, they will submit other necessary documents

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s 138		the procurement process to submit explanation for the lengthy and prolonged procurement activities						before the certification of availability of funds by 14FAU.	
CAA R CY 2017 page s 139-142	29. The goal of PA to have 10 buildings in TRADOC to accommodate the enlisted personnel students and officers by end of June 2013 by allocating the amount of ₱325,469,869.00 and ₱25,000,000.00 for medical dispensary, was not attained. Operations	29.a Revisit existing policies and procedures in the procurement and implementation of infrastructure projects to address/minimize the noted deficiencies;		HPA (OG4 PA and OACE); and MID-TRADOC			Not implemented and Recommendation is Closed	The Command has been coordinating with the contracting office and PRAD; Reiterated by indirection in Observation No. 5 on pages 62-65	OG4, in coordination with OACE and TWG for Infra Projects, opted for DESIGN & BUILD concept mode of implementation in order to mitigate commission of lapses and violation and for speedy completion of infrastructure projects. TRADOC- The said building projects have been terminated (see attached) Termination Order Nr INFRA 112CO-12-002-2017
CAA R CY 2017 page s 139-142		29.b Conduct inquiry to determine whether concerned personnel may be held liable for the noted deficiencies that may have resulted in the lost and/or wastages of the agency's resources, if any.		HPA (OG4 PA and OTIG); and MID-TRADOC			Implemented		A Special Report has been undertaken by OTIG, PA in connection with TRADOC Projects and if applicable, appropriate sanctions shall be imposed to personnel accountable for the lapses and for any loss or damage.

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CAA R CY 2017 pages 139-142		29.c Consider the immediate completion of the projects taking into account the need as well as the safety of the intended users to ensure that government resources are managed economically and efficiently		HPA (OG4 PA); and MID-TRADOC			Implemented		Command through PRAD, judiciously supervising infrastructure projects however, during implementation, related variation orders/change order/additional works were being encountered which are along the critical path, thus, the suspension of projects.
CAA R CY 2017 pages 142-146	30. Unendorsed GPB; GAD budget is defective and unrealistic; Activities not in accord with unendorsed GPB; Conduct of activities not included in GPB. Operations	30.a OAGAD to ensure timely submission of GPB to PCW for its endorsement to the DBM;		HPA (OAGAD)			Implemented		The unendorsed GPB has been resolved. The PA GPB 2018 was endorsed by PCW on 06 March 2018.
CAA R CY 2017 pages 146		30.b Ensure compliance with the required GAD budget of at least five percent of the agency budget for the year;		HPA (OAGAD)			Implemented		The GPB is now included in the PA Annual Plan and Budget Development to ensure compliance to the mandated GAD Budget.
CAA R CY 2017 pages 146		30.c Effectively prepare the GPB by ensuring close coordination with stakeholders in identifying GAD related activities that would address gender related issues; and		HPA (OAGAD)			Implemented		To address this issue, OAGAD sought the assistance from PPCW on the utilization and management of the Gender Mainstreaming Monitoring System (GMMS).

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CAA R CY 2017 page s 146		30.d Consider in the preparation of the GPB GAD activities found relevant and responsive to the mandate of PA.		HPA (OAGAD)			Implemented		Programs implemented based on PCW-reviewed and accepted PA GAD AR 2016 to ensure PA GAD activities were consistent with gender mainstreaming strategies.
CAA R CY 2017 page s 147-148	31. HPA failed to implement PPA intended to address concerns of senior citizens and persons with disability. Operations	31.a Direct the offices concerned to strictly comply with laws, rules and regulations in formulation and implementation of the PPA intended to address concerns of senior citizens and PWDs.		HPA (OAG1); 1st to 4th, and 6th to 10th IDs; and 52nd-54th EBdes			Implemented		The Command crafted a policy that will serve as guidelines in formulating Programs, Projects and Activities (PPAs) for Senior Citizens and Persons with Disability published last 08 December 2017
CAA R CY 2017 page s 148		31.b Designate a focal person who will ensure the full implementation of the planned programs and projects		HPA (OAG1)			Implemented		S1s/G1s shall serve as the focal persons responsible for dissemination policy and monitoring of planned PPAs for PWDs-SCs
CAA R CY 2017 page s 148		31.c Mainstream in regular programs/activities/projects for SCs and PWDs.		HPA (OAG1)			Implemented		Several initiatives has been undertaken by the Command to address the concerns of SCs and PWDs.
CAA R CY 2017 page s 148		31.d Ensure allocation of funds to support projects and activities intended for SCs and PWDs for FY 2019 and thereafter.		HPA (OAG1 and MFO PA)			Implemented		The Command ensured the inclusion of PPAs for SCs and PWDs which shall be institutionalized in FY 2019 and thereafter.

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CAA R CY 2017 pages 149-152	32. GSIS-PS contributions and loan payments for April to October 2017 amounting to ₱372,845.07 recorded as remitted although not really remitted yet during the year; and delayed remittances of premium resulting in penalties/interests of ₱171,092.98 and ₱2,667,683.40 for Civilian Employees and uniformed personnel, respectively, thus affecting employee's Periods with Premium Payments and loanable amount and their entitlement and availment of EC benefits. Financial	32.a. Acting Chief Accountant of ASPA to correct the errors in the Due to GSIS and other affected accounts and, henceforth, exercise due care in recording transactions; and		HPA (ASPA)			Implemented		ASPA corrected the error under JEV No. 2018-05-005519 dated 31 May 2018.
CAA R CY 2017 pages 149-152		32 b. Remittance Section of FCPA to ensure timely remittance of all contributions and loan payments to prevent the incurrence of penalties due to delayed remittances.		HPA (Remittance Section, FCPA)			Implemented		To ensure timely remittance, reconciliation of remittance files is done thru electronic billing and collection System (EBCS), designation of Business Partner (BP) numbers and the production of "clean list" indicated in the Electronic Remittance File (ERF).

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CAA R CY 2017 pages 155-157	33. Audit suspensions and disallowances of ₱449,773,633.06 and ₱89,601,710.44, respectively, remained unsettled as at year end, contrary to Sections 7.1 and 10.4 of the 2009 Revised Rules and Regulations on the Settlement of Accounts (RRSA). Financial	Management to strictly enforce the settlement of all audit suspensions and disallowances pursuant to RRSA.		HPA			Not implemented and Recommendation is Reiterated	Reiterated in Observation 16 on pages 77-79.	The management thru ASPA is doing its best in demanding the settlement of all disallowances. Concerned individuals were constantly reminded with regards to their disallowances and to settle it to avoid further charges.
CAA R CY 2016 pages 45-48	34. PA did not remit to BTr deposits of ₱52.26M consisting of RCA in CY 2013 and prior years totaling ₱42.97M without claimants, and bank interest of ₱89,169.40; Money value of forfeited mandatory leave of ₱960,132.46 deducted from the commutation pay of separated personnel; Collections from ID fees of ₱1.28M; Unused Fund transfer from DPWH in 1998 of ₱1.41M; and unutilized Modernization Fund of ₱5.55M due to project	PA to remit to BTr the excess/dormant funds of ₱52,175,300.57.		HPA (OACE, ASPA, OG4,PA and FCPA)			Implemented		Of the ₱52,175,300.57 excess/dormant deposits, PA remitted to the BTr the total amount of ₱46,624,252.49. The unutilized Modernization Fund of ₱5.5 M was retained due to Management's decision pursuant to the Bases Development and Planning Committee (BDPC) resolution NO. 003-07-2017 dated Aug. 15, 2017 under RA 78981.

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	termination.								
CAA R CY 2016 page s 49-52	35. Unreliable Due from PS-DBM of P382.59M and Due from PITC of P1.605B which differed by P225.23M compared with the PS-DBM confirmed balance and by P383.05M compared with PITC records. Financial	Craft a policy addressing non/late submission of the documents to the Accounting Service covering deliveries from PS-DBM or PITC, including the procedures, responsibility and accountability, timelines, and sanctions for non-compliance.		HPA (OG4, PA)			Not implemented and Recommendation is Revised	Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively, as part of errors and deficiency in accounting for and settlement of fund transfers.	The Command created a study group under HPA Letter Orders No. 412 dated 26 July 2017 which will review and study the existing policies/MOUs in order to streamline the procurement process. G4, PA - The AFP will craft a revision of MOA with PITC, while PSDBM will be implementing a procurement process base on approved MOA per project.
CAA R CY 2016 page s 59-85	36. Unreliable PPE accounts due to: Non-reconciliation of accounting and property records with discrepancy of ₱2.54B; Non-reclassification to semi-expendable inventory of PPE with cost below ₱15,000.00, totaling ₱28.7M; Inclusion of unserviceable PPEs of ₱119.4M; Non recording of donated equipment totaling ₱3.4M; and Non-recording of 36 Blast	36.a Coordinate with Accounting Service on completed BCDA projects totaling ₱264.2M and include the same in the property records;		HPA (APAO and ASPA)			Implemented		As of 2018, completed projects under BCDA were already included in the RPCPPE of CY 2017 and transferred JEV to concerned FAU.

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	Fragmentation Kit costing ₱1.5M. Operations								
CAA R CY 2016 page s 63		36.b Field Accountants to reclassify PPE amounting to ₱28,742,602.28 to its respective Inventory-Semi expendable account.		FAUs and FPAOs of 1ID, 3ID and 9ID			Implemented	The amount of semi-expendable inventory of PPE was reclassified to its respective Inventory-Semi expendable account.	
CAA R CY 2016 page s 64		36.c Accountants of HPA and 2 nd ID to record the donated properties in their books.		HPA (ASPA and APAO); 2ID (4FAU and 4FPAO)			Not Implemented	Difficulty obtaining underlying documents. in The 72 sets Entertainment Packages costing ₱3,275,640.00 donated by AFPMBAI were directly issued to recipient units. No valid documents issued to PAO, GS except the list of Recipient Units of AFPMBAI. Deed of Donation to be executed between AFPMBAI, Commanding Officer and Property Accountable Officers of recipient unit. 2ID- The Command already booked-up the Deed of Donation to be executed between AFPMBAI, Commanding Officer and Property Accountable Officers of recipient unit last 29 June and 19 July 2019 as per JEV-2019-06-001701 and JEV-2019-07-002053. (JEV No. 2019-05-001701 and 002053 TAB- C)	

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								APAO- Deed of Donation of the said Entertainment Packages were directly addressed to the Commanders of the different recipient units and the Deed of Donation were distributed accordingly. Hence, consolidation of Deed of Donation from recipient units is on-going.	
CAAR CY 2016 pages 65		36.d 8 th ID to recognize the Blast Fragmentation Protection Kits by debiting the PPE and crediting the Accumulated Surplus accounts; and record them in the property records and RPCPPE.		8ID (8FAU and 8FPAO)			Implemented	The Blast Fragmentation Protection Kits costing ₱1.5M were recognized to 8FPAO RPCPPE under Military, Police and Security Equipment – Accessories and to the Books of Account of 8FAU.	
CAAR CY 2016 pages 68-71	37. Cash advances totaling ₱84.32M remained outstanding as of year-end. Financial	Enforce salary deduction, avail all administrative and/or legal remedies to collect from concerned accountable officers with long outstanding/unsettled accounts.		HPA			Not implemented and Recommendation is Revised	Reclassified to Other Receivables for which impairment was recognized in 2017 and 2018. Reiterated in Observation Nos. 2 and 3 on pages 54-57 and 57-59, respectively, on	

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							issues on unliquidated cash advances; and impairment/collectability of receivables.		
CAA R CY 2016 pages 74-77	38. Prior years' bills of tenants for light and water totaling ₱7,133,248.13 remained uncollected and not reflected in the accounts. Operations	38.a ONAF to demand from tenants immediate payment of their accounts; and/or initiate appropriate actions to enforce settlement.		HPA (ONAF)			Not Implemented	Policy review is ongoing focusing on application of punitive actions that are just to both agency and the tenants.	Demand Letters were sent to erring tenants. Policy review is focusing on application of punitive actions that are just to both agency and tenants. ONAF- the Group has been aggressively in the collection for the light, water unpaid accounts of military residences including the rentals and utilities bill of business establishment within 103 HPA retention area. Concerned establishments and residents were issued disconnection and eviction notices if failure to pay accounts on time. Thus, accumulated balances from the previous years' bills of tenant totaling 7,133,248.13 was reduced to 1,287,404.69 as per collection report dtd 31 July 2019, intended payment covering the beginning balances to June 2019. However, the aforementioned beginning balances is going to increase when the current balance of light, water and rentals bills for the month of July 2019 is added.

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CAA R CY 2016 pages 76		38.b create a team to conduct a study and assessment on water consumptions of PA and, if warranted, inspect existing water pipe connections in the Camp. The team shall prepare a report on result of assessment/inspection .		HPA (HHSG)			Implemented	44 defective water meters were already replaced/ installed leaving 156 water meters still defective.	The Command through the supervision of 9PED, HHSG already installed 44 sets of water meters to the tenants based on the assessment made out of the 200 defective meters.
CAA R CY 2016 pages 77-79	39. The payment of full-month Subsistence Allowance to 5,434 members of the Civilian Active Auxiliaries (CAAs) amounting to ₱24,453,000 was contrary to GHQ LOI 10-2005 and Presidential Decree No. 1177. Operations	Submit legal basis categorically stating that the 15 days services of CAAs would entitle them to full-month subsistence allowance of ₱150.00 per day.		HPA (OG3, PA) and 4ID, PA			Not implemented and Recommendation is Closed	Awaiting COA Decision; not among the transactions suspended or disallowed in audit per 2018 ML on 4th ID	Revised IRR to EO 264 dated 25 July 1987 in Relation to the AFP Reservist Act of 1991 categorically defines Patrol Base duties and Outside Patrol duties mandated to CAA and that “regardless of number of days of duty rendered for Patrol Bases Duties and Outside Patrol Base Duties”, appointed CAAs shall be entitled to basic subsistence allowance. Humanitarian considerations and fairness demand CAAs be paid with subsistence allowance in full-amount for reason that their service in far flung areas are not only available at any and all times but are in actual performance of military service at all times in their places of work, within or outside patrol bases.
CAA R CY	40. Merchandise acquired from points	Merchandize redeemed be fully accounted for		HPA (OG4)			Implemented		The items were already recorded in the books of accounts.

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					From	To			
2016 pages 79-80	earned from the use of Petron Fleet cards of ₱11,328,684 were not recorded and accounted for. Operations	and recorded in the books.							
CAAR CY 2016 pages 80-85	41. Consolidation of various PA buildings in one insurance policy with decentralized/unit payment of premiums is prejudicial to the agency as late payment by one unit/office may render the entire policy unenforceable. 37 buildings in HPA were not insured violating Sec. 5 of Property Insurance Law. Operations	41.a Review procedures in payment of GSIS insurance premium considering enforceability of policy in case of loss/damage of properties insured; and/or to submit justification for said practice.		HPA (OG4)			Implemented	Effective FY 2016, funds for insurance premium for PA-wide buildings have been downloaded to PA Major Units (PAMUs). The purpose is to decentralize payment of insurance premium and shorten processing of insurance claims. The PAMUs can directly coordinate with nearest GSIS branch for inquiries/concerns.	
CAAR CY 2016 pages 84		41.b secure policy insurance on 37 buildings in HPA or submit an explanation for not insuring the same.		HPA (OG4)			Implemented	All buildings were insured under Policy No. 1000557224 dated 13 March 2017	
CAAR CY 2016 pages 89-	42. The ownership of 78 motor vehicles valued ₱18,139,695, used by PA for its operation were registered in the	Require the concerned Property Officer and Logistics Officer to secure copies of documents supporting		HPA (OG4, PA); 4ID; 5ID; and			Not Implemented	The transfer of the 59 motor vehicles is ongoing and the remaining 14 vehicles were transferred in the name of the Philippine Army. Concerned units is currently doing their utmost effort to transfer the ownership of civilian vehicles in the	

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90	name of PA personnel and/or private individuals or companies. Operations	the Command's acquisition of subject vehicles such as deed of donation/sale to expedite transfer of ownership.		52EBde			vehicle is for turn in.	<p>name of the Philippine Army.</p> <p>4ID- Out of the 78 Motor vehicles, 39 were already transferred by this Command in the name of 4ID the remaining 39 vehicles are on process.</p> <p>5ID- The Command is exerting all possible efforts to expedite the transfer of the remaining fourteen (14) vehicles to the name of 5ID,PA.</p> <p>OG4, PA - Out of 78 vehicles 63 have transferred ownership to Philippine Army while the remaining eight (8) are still for validation at HPG and LTO</p>	
CAA R CY CAA R 2016 page s 97-98 page s 97-98	43. A delay of more than eight years was observed in the initial construction of two (2) units 10 door apartments amounting to ₱23,785,714.00. Operations	43.a manage resources at the most appropriate time and without delay in order to achieve speedy project completion;		52EBde			Not implemented and Recommendation is Revised	<p>41% completed per GPPA as of 31 March 2019; Temporarily suspended; Request for contract time extension was forwarded to C,111th Contracting Office, AFPPS; Reiterated by</p> <p>The construction of one unit has been delayed due to change of project location in Sept 2012 and March 2013 and finally approved to be constructed at Kuta Sang-an, Labangan, Zamboanga de Sur in July 2015.</p>	

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							indirection in Observation No. 5 on pages 62-65.		
CAA R CY 2016 pages 98		43.b determine the actual work accomplished and furnish the Auditor with a copy as basis in the evaluation of the projects and record purposes;		52EBde			Not implemented and Recommendation is Revised	The CTE was already requested by the PRAD and still for approval; Reiterated by indirection in Observation No. 5 on pages 62-65.	The contractor requested for temporary suspension in Oct 2015 for the delivery of construction materials due to non-payment by the Project Administrator (PRAD) for the delivered materials on site amounting to ₱6,607,011.68 - 41.20% physical accomplishment.
CAA R CY 2016 pages 98		43.c ensure that funds are utilized immediately upon availability to ensure timely project completion; and		52EBde			Not implemented and Recommendation is Revised	There are still funds that were not immediately utilized; Reiterated by indirection in Observation No. 5 on pages 62-65.	Contract time extension was requested by the PRAD on 27 Feb. 2017 as a requirement prior to the release of said payment which is now being facilitated by the PRAD and 111th contracting office.
CAA R CY 2016 pages 98		43.d investigate the concerned officials and employees found remiss in the performance of duties and functions and file administrative/criminal cases in an appropriate office/court.		52EBde			Not Implemented	Awaiting for the report from IG.	The Inspector General (IG) of 54 th EBde conducted an investigation in CY 2016.

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CAA R CY 2016 page s 98-100	44. Procurement of goods totaling ₱16,835,374.02 was not done through competitive public bidding. Operations	44.a To submit legal basis on authority of the Chief of the 111 th Contracting Office to procure goods up to ₱5M through shopping.		HPA (BAC and OG4); and 52Ebde			Not implemented and Recommendation is Closed	Disallowed in audit per 2018 ML on 52nd Ebde	The 52 nd EBde followed the negotiated procurement as endorsed by the BAC and approved by the HOPE.
CAA R CY 2016 page s 99		44.b BAC to adhere to R.A. No. 9184 by conducting public bidding in all its procurement. Avail of the use of alternative modes of procurement only in cases allowed by law.		HPA (BAC and OG4); and 52nd Ebde			Implemented		The PABAC adheres with the IRR of RA 9184 and DND Department Order 11. The 52 nd EBde availed the use of alternative mode of procurement as endorsed by the PABAC.
CAA R CY 2016 page s 108-109	45. The HPA and other units were not compliant with certain provisions of laws, rules and regulations affecting its accounting and financial operations. Operations	45. HPA and other units to comply with the subject provisions of laws, rules and regulations affecting its accounting and financial operations.		HPA; 2nd ID; 6th ID; 7th ID; 8th ID; 10th ID; MID/TRADOC; 51st EBde; and 52nd EBDe			Not implemented and Recommendation is Revised	Reiterated in Observation No. 6 on pp. 65-68.	PA will ensure strict adherence to existing laws, rules and regulations pertaining to its accounting and financial operations. 2ID- The Command will ensure strict adherence to existing laws, rules and regulations pertaining to its accounting and financial operations. TRADOC- The Command strictly adheres to the existing laws, rules and regulations pertaining to accounting and financial operations.

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								MID - Mech Div will ensure strict adherence to existing laws, rules and regulations pertaining to its accounting and financial operations.	
CAA R CY 2015 page s 47-54	46. Forty three projects costing ₱951,276,033.70 implemented by the 51st EBde from CY 2011 to 2015 were not completed as of December 31, 2015, consisting of 27 projects which are on-going, six suspended and 10 for termination. Operations	46.a demand from contractors immediate completion/delivery of contractual obligations, otherwise, rescind contract and avail of legal remedies in RA 9184;		HPA (OG4); and 51st EBde			Not implemented and Recommendation is Revised	Reiterated in Observation No. 5 on pages 62-65.	<p>Management submitted Project Accomplishment Report, as of December 31, 2016 showing 20 completed projects, 11 on-going and 12 were terminated.</p> <p>OG4,PA - Out of the 10 projects at TRADOC, nine (9) was terminated approved by CSAFP on 27 June 2019. Likewise, Notices of Decisions and blacklisting orders were issued to concerned contractors.</p> <p>Only the Medical and Dental Dispensary/facilities will be continued/ completed. Hence, an additional fund of PhP 81,676,120.30 was requested by the command to DBM. (see attached documents)</p>
CAA R CY 2015 page s 53		46.b refrain from awarding multiple contracts to contractors with minimal working capital and with pending/unfinished projects;		51EBde			Not implemented and Recommendation is Closed		Awarding of contracts is not within the jurisdiction of PA. Bidding was conducted by DND BAC and not by the PA BAC, in which, CGPA has no authority.

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CAA R CY 2015 pages 92-93	47. Advances to contractors in 51st EB amounting to ₱1.22M and ₱1.17M for regular and BCDA funds, respectively, erroneously recorded under account Construction in Progress. Operations	Correct the erroneous recording of advances to contractors in the CIP accounts		51EBde (14FAU)			Implemented		Corrected under JEV Nos. 16-02-169 and 16-01-001 in the amount of ₱1.222M and ₱1.162M respectively dated Feb 26 and January 31, 2016, for BCDA fund.
CAA R CY 2015 pages 109-111	48. Liquidations of Quick Response Funds totaling ₱50,770,751.27 not recorded in the books. Medical equipment bought thru PITC for ₱11,572,556.00 not delivered at year end. Operations	Coordinate with PITC for delivery of medical equipment and submit liquidating documents.		HPA (OG4, PA)			Not implemented and Recommendation is Revised	The remaining items were still undelivered as at year-end; Reiterated in Observation No. 5 on pages 62-65.	Of the ₱11,572,526.00, transferred to PITC under Agency Control No 003-11-13 and 003-12-13, for the procurement of emergency medical equipment, ₱764,476.81 worth of medical equipment were delivered leaving a balance of ₱10,808,049.19. G4,PA - Of the ₱11,572,526.00, transferred to PITC under Agency Control No 003-11-13 and 003-12-13, for the procurement of emergency medical equipment, ₱764,476.81 worth of medical equipment were delivered leaving a balance of PhP10,808,049.19.
CAA R CY 2014 pages 120-	49. Delay in report preparation for stoppage of payment of salaries of ₱13,429,256.58 to 593 military personnel in	49.a Revisit MOA between PA and LBP and include a provision on withholding of salaries in the ATM Payroll account and its		HPA (FCPA)			Not implemented and Recommendation is Closed	The PA had communicated with the LBP the withholding of the pay and allowances of the	The FCPA had communicated with LBP on inclusion in the proposed Memorandum of Agreement (MOA) between the PA and LBP regarding the withholding of pay and allowances in the ATM Payroll

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126	AWOL; ₱2.2M withheld by bank and not credited to FCPA ATM Payroll Fund account; ₱9.9M remitted to financial institutions; and ₱1.3M has unknown status. Expenses of ₱250,877.66 incurred for government's share on contributions of subject personnel. Operations	return to the FCPA Payroll Fund account.						concerned military personnel. However, due to Bank Secrecy Law, the refund/transfer of withheld amount cannot be implemented.	account of PA personnel and the return/deposit of the same to the FCPA Payroll Fund account within a specified period of time.
CAA R CY 2014 pages 125		49.a.i Instruct the EDP branch to determine the actual amount of overpayment and find possible way of recovering the same;		HPA (FCPA)			Implemented		EDP branch coordinated with OG1, PA for immediate conduct of investigation in Absentia of the Four Hundred Eighty Nine (489) AWOL personnel for the computation of overpayment.
CAA R CY 2014 pages 125		49.a.ii secure the status of salaries and wages of PA personnel withheld by LBP as of December 31, 2014 and request the latter to return the same.		HPA (FCPA)			Not implemented and Recommendation is Closed		Approval of the proposed MOA with LBP will address this observation. Provisions requested for inclusion by FCPA is crediting of withheld pay/allowances to PA Payroll Account.

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CAA R CY 2014 pages 125		49.a.iii submit to ASPA a report on the overpayment of salaries and wages and amount returned/deposited to the FCPA ATM Payroll Fund account for proper recording		HPA (FCPA and ASPA)			Not implemented and Recommendation is Closed		A report will be immediately prepared and submitted to ASPA upon the LBPs action on FCPAs request for the crediting/transfer of withheld pay and allowances to the PA Payroll Account.

NOTE: AS OF 25 AUGUST 2019, OF THE 127 RECOMMENDATIONS THERE WERE 70 IMPLEMENTED, AND 57 NOT IMPLEMENTED RECOMMENDATIONS.

Agency sign-off:



MACAIROG S ALBERTO
Lieutenant General AFP
Commanding General

AUG 29 2019
Date