



Republic of the Philippines
Tourism Infrastructure & Enterprise Zone Authority

MEMORANDUM

FOR : ATTY. NIÑO RUPERTO F. AQUINO
Officer-In-Charge, Legal Services Department

THRU : ATTY. MARIA TERESA C. ALVAREZ
Operations Manager, AMS

FROM : RESIDENT MANAGER
Zamboanga Golf Course and Beach Park

DATE : May 26, 2021

SUBJECT : WRITE-OFF OF DORMANT ACCOUNTS

May we request for a certification of No Pending Case of food stall concessionaires whose accounts aged fifteen (15) years and above as one of the requirements in writing-off.

Some of this concessionaires are no longer residents of Upper Calarian, Zamboanga City, hence we cannot locate them anymore.

Please see attached AOM No. 2021-002 (b.7) dated February 12, 2021, matrix and aging of Accounts Receivable as of April, 2021.


MAGDARA A. SARIF



Republic of the Philippines
COMMISSION ON AUDIT
Team R9-01, CGS Cluster 4
Tourism Infrastructure and Enterprise Zone Authority
Zamboanga Golf Course and Beach Park
Zamboanga City

AUDIT OBSERVATION MEMORANDUM (AOM)

AOM No. 2021-002 (2020)
Date: February 12, 2021

For: **MR. MAGDARA A. SARIP**
Resident Manager
TIEZA- Zamboanga Golf Course and Beach Park
Zamboanga City

Attention: **MS. TERESA D. GALANG**
Accountant

We have audited the Receivable Accounts of Tourism Infrastructure and Enterprise Zone Authority- Zamboanga Golf Course and Beach Park (TIEZA-ZGCBP) and noted the following observation:

Dormant receivable accounts amounting to P1,893,262.15 remain in the books of account contrary to COA Circular 2016-005 dated December 19, 2016, thereby affecting the fair presentation of the Financial Statements as of December 31, 2020.

Section 7.4 of COA Circular 2016-005 dated December 19, 2016 provides the conditions which warrant a request for write-off, as follows:

- a. Absence of records or documents to validate/support the claim and/or unreconciled reciprocal accounts
- b. Death of accountable officer/employee/debtor
- c. Unknown whereabouts of the accountable officer/employee/debtor, and that he/she could not be located despite diligent efforts to find him/her
- d. Incapacity to pay or insolvency
- e. Exhaustion of all possible remedies by the management to collect the receivables and to demand liquidation of cash advances and fund transfers
- f. No pending case in court involving the subject dormant accounts.

Moreover, Section 8.3 of the same circular specifies the supporting documents of requests for write-off, namely:

- a. Schedule of dormant accounts by accountable officer/debtor/government entity and by account, certified by the accountant and approved by the Head of the government entity;
- b. Certified relevant documents validating the existence of the conditions, as applicable, such as:
 - b.1 Death Certificate issued by Philippine Statistics Authority (formerly National Statistics Office)
 - b.2 Proof of Insolvency
 - b.3 Certification from the Department of Trade and Industry that the debtor has no registered business

**TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY
ZAMBOANGA GOLF COURSE AND BEACH PARK
LIST OF CONCESSIONAIRES**

NAME	AGE	AMOUNT
CAPINO, CELIA	17	6,624.14
GRACIANO, MILDRED	18	12,812.33
GRATIL, CHARITO	18	13,975.35
ZAMBO, ARTEMIO	17	21,314.33
BUSTAMANTE, AIZA	21	6,893.08
CAGUIA, LARETO	17	6,625.26
CENAS, BENJAMIN	18	5,178.44
DESIDERIO, COLUMBIA	18	13,050.23
ROMBAOA, LUCY	19	37,550.16
SALI, JAMES	19	57,139.75
ZANONI, SOLINA	18	12,099.08

TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY
Zamboanga Golf Course and Beach Park
Aging of Accounts Receivable
April 30, 2021

NOTE 1

PARTICULARS	AMOUNT BALANCE	Amount Due				Remarks
		Current	Past Due	Over	Over	
		less than 90 days	91-365 days	1 year	2 years	Over 3 years and onwards
FOOD STALL						
Bonifacio, Celia	2,640.00			2,640.00		
Capino, Celia	6,624.14					6,624.14
Graciano, Mildred	12,812.33					12,812.33
Gratili, Charito	13,975.35					13,975.35
Hans Panisit Malabon	27,071.87					27,071.87
Kulong, Nursiba	3,960.00			3,960.00		
Mailcay, Goerge	3,630.00			3,630.00		
Omoso, Caleña	1,870.00			1,870.00		
Omoso, Jimuel	1,650.00			1,650.00		
Toldanes, Annabel	3,960.00			3,960.00		
Villanueva, Allan	30,000.00				30,000.00	
Zambo, Artemio	21,314.33					21,314.33
BARBECUE STALL						
Bustamante, Aiza	6,893.08					6,893.08
Cagua, Lareto	6,625.26					6,625.26
Cenas, Benjamin	5,178.44					5,178.44
Desiderio, Columbia	13,050.23					13,050.23
Rombaoa, Lucy	37,550.16					37,550.16
Sail, James	57,139.75					57,139.75
Zanoni, Solina	12,099.08					12,099.08
GOLF COURSE						
SSALT - Jong Keun Bang	1,700,000.00					1,700,000.00
	1,968,044.02	-	-	17,710.00	30,000.00	1,920,334.02