

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

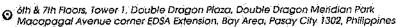
WRITE-OFF OF DORMANT ACCOUNTS

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.

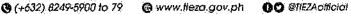
Some of this concessionaires are no longer residents of Upper Calarian, Zamboanga City, hence we cannot locate them anymore.

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













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:

 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

AGE	AMOUNT
17	6,624.14
18	12,812.33
18	13,975.35
17	21,314.33
21	6,893.08
17	6,625.26
18	5,178.44
18	13,050.23
19	37,550.16
19	57,139.75
18	12,099.08
	17 18 18 17 21 17 18 18 19

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

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				Amount Due			
PARTICULARS	AMOUNT	Current	rent		Past Due		Remarks
	BALANCE	less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 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	
Gratil, Charito	13,975.35					13.975.35	
Hans Pansit Malabon	27,071.87					27.071.87	
Kulong, Nursiba	3,960.00			3,960.00			
Malicay, 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	
Caguia, 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	
Sali, 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	