REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

UNISYS PUBLIC SECTOR SERVICES CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 8293

Members:

BAUTISTA, *Chairperson*;
FABON-VICTORINO, and
RINGPIS LIBAN, JJ.

Promulgated:

SEP 22 2015
11:40 a.m.

x- -x

DECISION

This is a claim for refund or issuance of a tax credit certificate (TCC) in the amount of Seventy-Six Million Ninety-One Thousand Eighty-Seven Pesos and 98/100 (₱76,091,087.98), allegedly representing erroneously paid or illegally collected value-added tax (VAT) for calendar year (CY) 2009 and for the three (3) quarters of CY 2010 filed by petitioner Unisys Public Sector Services Corporation.

THE FACTS

Petitioner Unisys Public Sector Services Corporation is a domestic corporation with address at Level 9 One Cyberpod, Eton Centris Station, EDSA corner Quezon Avenue, Quezon City. It was incorporated on July 14, 1994 with the primary purpose as follows[1]:

> "To create, manufacture, process, assemble, fabricate, develop, supply, license,

[1] Exhibits "A" to "A-2".

> lease (without engaging in financial leasing), sell at wholesale (for cash or on credit), barter, exchange, trade, make advances upon, import or otherwise acquire, distribute, integrate, market, upgrade or modify computer hardware, computer systems software programs, applications, components, devices and supplies, as well as to provide support, training and consultancy services in the use and application of these products; to do any and all acts and things in relation to, arising out of and incidental to the creation, manufacturing, processing, assembly, fabrication, development, supply, licensing, leasing, sale, barter, exchange, trade, importation, acquisition, distribution, marketing, upgrading or modification of the aforementioned products, including but not limited to the sale, installation and maintenance of computer hardware, computer systems software programs, applications, components, devices and supplies, as well as to supply, install, maintain and provide management, operational, and technical expertise and other advisory and consultation services."

Petitioner is a registered VAT taxpayer with Tax Identification Number (TIN) 003-933-453-000 issued by the Bureau of Internal Revenue (BIR).[2]

Respondent, on the other hand, is the Commissioner of Internal Revenue (CIR), with the authority to act on claims for refund or tax credit of erroneously or excessively paid taxes. She holds office at the BIR National Office Building, BIR Road, Diliman, Quezon City.

On December 23, 1999, Unisys Australia Limited (UAL), (Philippine Branch) entered into a contract for an estimated period of twelve (12) years with the National Statistics Office (NSO), a government agency responsible for the collection, compilation, classification, production, publication and

[2] Exhibit "B".

dissemination of general-purpose statistics and civil registry data. The Civil Registry System Information Technology Project (CRS-ITP) Contract[3] provides, among others, that UAL would be responsible for the design, development, construction, installation, testing and commissioning of NSO's Civil Registry System-Information Technology (CRS-IT).

On July 1, 2001, UAL and petitioner, with the consent of NSO, executed an Assignment and Assumption Agreement[4] (Agreement) by virtue of which UAL unconditionally and irrevocably assigned and transferred to petitioner all its rights, title, benefits, privileges and interests and obligations, undertakings, covenants, liabilities and indebtedness, including any obligation, undertaking, covenant, liability or indebtedness that may have accrued and have not been fully performed or paid as of the date of the Assignment.

For the four quarters of CY 2009 and the succeeding three quarters of CY 2010, petitioner generated gross sales in the amount of ₱1,382,319,932.81[5].

Petitioner subjected to and withheld five percent (5%) final VAT on its gross sales to NSO pursuant to Section 114(C) of the National Internal Revenue Code (NIRC) of 1997, as amended.

Petitioner filed its VAT Returns for the four quarters of CY 2009 and for the succeeding three quarters of CY 2010 and paid the total amount of ₱148,031,890.38 on the following dates.

Quarter (CY 2009)	**Date of Filing of VAT Return and payment of VAT**	**Exhibit**
First	April 24, 2009	"S" and "S-1"
First (amended)	January 19, 2011	"F" and "F-1"
Second	July 23, 2009	"T" and "T-1"
Second (amended)	January 20, 2011	"G" and "G-1"
Third	October 23, 2009	"U" and "U-1"
Third (amended)	January 20, 2011	"H" and "H-1"

[3] Exhibit "N".
[4] Exhibit "O".
[5] Exhibits "C", "D", "E", "F", "G", "H" and "I".

Fourth	January 25, 2009	"V" and "V-1"
Fourth (amended)	January 20, 2011	"I" and "I-1"

Quarter (CY 2010)	**Date of Filing of VAT Return and payment of VAT**	**Exhibit**
First[6]	April 26, 2010	"W" and "W-1"
First (amended)[7]	January 20, 2011	"J" and "J-1"
Second[8]	July 26, 2010	"X" and "X-1"
Second (amended)[9]	January 20, 2011	"K" and "K-1"
Third[10]	October 20, 2010	"Y" and "Y-1"
Third (amended)[11]	January 20, 2011	"L" and "L-1"

Subsequently, petitioner discovered that it erroneously paid VAT to the BIR when it used its actual accumulated input VAT for the four quarters of the CY 2009 and the succeeding three quarters of CY 2010, instead of the seven percent (7%) standard input VAT in computing the net VAT payable. As a consequence, it overpaid VAT for the cited period in the total amount of ₱76,091,087.98.

On February 11, 2011, petitioner filed with the BIR Large Taxpayers Regular Audit Division III a claim for refund or issuance of a TCC for the alleged erroneously overpaid VAT of ₱76,091,087.98.[12]

On May 30, 2011, petitioner filed the instant Petition for Review claiming inaction on the part of respondent on its application for refund and to suspend the running of the two-year prescriptive period under the law.[13]

On July 12, 2011, respondent filed her Answer[14] stating that petitioner's claim is subject to routinary examination. In any event, there is no showing that petitioner submitted complete documents pursuant to Revenue Memorandum Order (RMO) No. 53-98 justifying denial of the application by inaction. Finally, a claim for refund is construed strictly against the claimant for it partakes of the nature of an

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[6] Exhibit "D".
[7] Exhibit "D".
[8] Exhibit "E".
[9] Exhibit "F".
[10] Exhibit "G".
[11] Exhibit "G".
[12] Exhibit "C".
[13] Docket, pp. 1-12.
[14] Docket, pp. 100-108.

exemption from taxation[15] and as such, it is looked upon with disfavor[16].

After the pre-trial conference, the Pre-Trial Order[17] dated September 15, 2011 was issued based on the parties' Joint Stipulation of Facts and Issues[18].

During the trial, petitioner presented witnesses Jennifer G. Glinoga, Veronica Joy R. Catajoy, and Annalyn B. Artuz.

Petitioner's Finance Manager since January 2007, **Jennifer G. Glinoga**, by way of Judicial Affidavit,[19] testified that she oversees all matters relating to petitioner's tax reporting and regulatory compliance. Petitioner is engaged in the business of licensing and modifying computer hardware, computer system software programs, application, components, devices and supplies, as well as providing support, training and consultancy services in the use and application of said products[20]. It is registered with the BIR with Certificate of Registration No. 8RC0000019693[21].

On December 23, 1999, NSO and UAL executed the CRS-ITP Contract,[22] which petitioner assumed on July 1, 2001, via the Assignment and Assumption Agreement[23]. Based on the two (2) agreements, petitioner shall be responsible for the design, development, construction, installation, testing and commissioning of NSO's CRS-IT. NSO shall pay petitioner a percentage of the revenues generated by NSO for the use of the Project's technology in rendering services to the public, which includes, authentication, certification, and issuance of Certificate of Live Birth, Certificate of Marriage, Certificate of No-marriage, and other civil registry data.

For the four quarters of CY 2009 and the succeeding

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[15] *Commissioner of Internal Revenue vs. Ledesma*, 31 SCRA 95.
[16] *Western Minolco Corp. vs. Commissioner of Internal Revenue,* 124 SCRA 1211.
[17] Docket, pp. 155-160.
[18] Docket, pp. 131-133.
[19] Exhibits "EEE" and "EEE-1".
[20] Exhibits "A" to "A-2".
[21] Exhibit "B".
[22] Exhibit "N".
[23] Exhibit "O".

three quarters of CY 2010, petitioner generated a total gross sales of ₱1,327,843,870.03[24], which were subjected to the 5% final VAT of ₱66,392,193.50[25], deducted and withheld by NSO pursuant to Section 114(C) of the NIRC of 1997, as amended. However, in computing for its output VAT liability, petitioner erroneously credited the actual amount of its input VAT accumulated for the period, instead of the 7% standard input VAT prescribed for payments received from the Government through the NSO, although the actual accumulated input VAT was lower than the 7% standard input VAT on that period. Consequently, petitioner erroneously paid ₱76,091,087.98 VAT.

Petitioner filed its VAT returns[26] with the BIR through the Electronic Filing and Payment System (EFPS)[27] and paid the corresponding VAT of ₱148,031,890.38, inclusive of the erroneously paid VAT, for the four quarters of CY 2009 and the succeeding three quarters of CY 2010.

On February 11, 2011, petitioner filed an administrative claim for refund/TCC[28] which remains pending with respondent. Hence, the filing of the instant petition on May 30, 2011.

In her Judicial Affidavit[29], witness **Veronica Joy R. Catajoy** declared that she worked with Isla Lipana & Co., which services as External Tax Consultant was secured by petitioner. In connection thereto, she handled petitioner's tax concerns under the supervision of Mary Assumption S. Bautista-Villareal. She and her team reviewed and amended petitioner's VAT filings for the four quarters of CY 2009 and the succeeding three quarters of CY 2010, and assisted petitioner in the filing of its administrative claim for refund with the BIR.

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[24] Exhibits "GG-2", "HH-2", "II-2", "JJ-2", "KK-2", "LL-2", "MM-2", "NN-2", "OO-2", "PP-2", "QQ-2", "RR-2", "SS-2", "TT-2", "UU-2", "VV-2", "WW-2", "XX-2", "YY-2", "ZZ-2" and "AAA-2".
[25] Exhibits "GG", "HH", "II", "JJ", "KK", "LL", "MM", "NN", "OO", "PP", "QQ", "RR", "SS", "TT", "UU, "VV", "WW", "XX", "YY" and ZZ".
[26] Exhibits "F", "F-1", "G", "G-1", "H", "H-1", "I", "I-1", "J", "J-1", "K", "K-1", "L", "L-1", "S", "S-1", "T", "T-1", "U", "U-1", "V", "V-1", "W", "W-1", "X", "X-1", "Y" and "Y-1".
[27] Exhibits "S-1", "T-1", "U-1", "V-1", "W-1", "X-1" and "Y-1".
[28] Exhibits "C" to "C-2" and "M" to "M-2".
[29] Exhibits "HHHH" and "HHHH-1".

Per their review, petitioner has an existing build, operate and transfer (BOT) contract with the NSO for the design, development, construction, installation, testing and commissioning of NSO's CRS-IT for which petitioner receives a percentage of the revenues generated from it. For the four quarters of CY 2009 and the succeeding three quarters of CY 2010, petitioner collected a total of ₱1,327,843,870.03 for its sale of services to NSO pursuant to the BOT contract, which was subjected to 12% VAT. The total output VAT liabilities incurred by petitioner from its sales to NSO were categorically segregated from its total sales.

As a government entity, NSO withheld a 5% final VAT of ₱66,392,193.48 from its payments to petitioner which represents the net VAT payable by petitioner, while the remaining 7% effectively accounts for the standard input VAT, in lieu of the actual input VAT directly attributable or ratably apportioned to such sales.

In computing its VAT liability for the covered period, petitioner erroneously deducted its actual input VAT of ₱17,846,501.25, instead of the 7% standard input tax as provided under Section 114(C) of the NIRC of 1997, as amended, and as implemented by Section 4.114-2 of Revenue Regulations No. 16-2005, from its total output VAT liabilities of ₱165,878,391.96. Thus, petitioner erroneously paid a total VAT of ₱148,031,890.38.

In connection with the VAT overpayment, her team revalidated the accuracy and correctness of petitioner's original computations and discovered that petitioner erroneously credited the actual amount of its input VAT accumulated for the period, instead of the 7% standard input VAT which is prescribed for payments received from the government. Hence, petitioner overpaid its VAT liabilities in the total amount of ₱76,091,087.98.

To arrive at the net VAT payable, the amount of ₱92,949,070.91, representing petitioner's 7% standard input VAT, was deducted since the majority of petitioner's services were rendered to NSO, hence, the 7% standard input VAT shall be in lieu of petitioner's actual input VAT directly attributable or ratably apportioned to its total sales for the covered period. The 7% standard input VAT was higher than the actual input VAT attributable to its sales to NSO for the covered period. The difference was reported by petitioner as part of its "Non-operating & Taxable Other Income" in its Amended Annual Income Tax Return for CY 2009 and Annual Income Tax Return for CY 2010[30].

The difference in the input VAT used by petitioner and the input tax in the amended VAT Returns pertains to the withholding VAT remitted by petitioner from its royalty payments to Unisys Corporation[31], a non-resident corporation.

Petitioner paid VAT in the total amount of ₱148,031,890.38 for the four quarters of CY 2009 and the succeeding three quarters of CY 2010. On February 11, 2011, petitioner, with their assistance, filed its administrative claim for refund/TCC for its erroneous overpayments.

Independent Certified Public Accountant (ICPA) **Annalyn B. Artuz** also executed a Judicial Affidavit[32] declaring that petitioner's overpayment of VAT was due to its use of actual input VAT as deduction against output VAT in computing for the net VAT payable in its originally filed VAT Returns instead of the 7% standard input VAT. Petitioner's total actual VAT payments consists of actual VAT payments upon filing of the original VAT Returns amounting to ₱81,639,696.87 and 5% final VAT withheld by NSO amounting to ₱66,392,193.50 for the four quarters of CY 2009 and the succeeding three quarters of CY 2010.

Based on her examination of pertinent documents, petitioner is entitled to its claim for refund pertaining to its erroneous overpayment of VAT in the total amount of ₱76,091,087.98 for the four quarters of CY 2009 and the succeeding three quarters of CY 2010.

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[30] Exhibits "E" and "Q".
[31] Exhibits "BBB", "CCC" and "DDD".
[32] Exhibits "FFFFFFF" and "FFFFFFF-1".

The ICPA clarified that petitioner's claim for refund pertains to its VAT payments in excess of the 5% final VAT withheld by NSO for its sales to the government.

After petitioner rested[33], respondent presented Revenue Officers (ROs) Melinda Lim and Maria Nimfa P. Saga.

RO **Melinda G. Lim**, stated in her Judicial Affidavit[34], that she is currently with the Large Taxpayers Regular Audit Division III of the BIR. She learned about the case through petitioner's request for refund filed on February 11, 2011 pertaining to its alleged VAT overpayment amounting to ₱40,606,843.59 for CY 2009.

On July 1, 2011, Letter of Authority No. LOA-126-2011-00000016 was issued against petitioner. Thereafter, three notices were sent to it, namely: 1) The First Notice/Initial Data Request with attachment[35]; 2) the Second Notice / Data Request with attachment[36]; and 3) the Third and Final Notice with attachment[37], which she and her Division Chief Lindagrace B. Sagum signed[38]. Despite receipt of all the Notices[39], petitioner only partially complied.

In her Memorandum dated February 26, 2012 approved by OIC-Assistant Commissioner of the Large Taxpayers Service, Alfredo V. Misajon[40], she recommended the denial of petitioner's entire claim for refund on the following grounds: 1) the claim lacks legal basis; 2) petitioner has no personality to claim refund; and 3) submission of incomplete records. In a Letter dated February 26, 2012[41], petitioner was informed of the denial of its claim[42].

RO Lim affirmed that petitioner's claim for refund was due to its erroneous computation of its net VAT payable.

[33] Docket, pp. 720-722.
[34] Exhibits "13" and "13-A".
[35] Exhibit "2".
[36] Exhibit "3".
[37] Exhibit "4".
[38] Exhibits "2-A", "3-A" and "4-A".
[39] Exhibits "2-B", "3-B' and "4-B".
[40] Exhibits "5-A" and "5-B".
[41] Exhibits "6" and "6-A".
[42] Exhibit "6-B".

However, VAT refunds are only allowed in three instances, i.e., in relation to zero-rated sales, purchases or dissolution of business.

In her Judicial Affidavit[43], RO **Nimfa P. Saga**, assigned at the BIR's Large Taxpayers Excise Audit Division 2, corroborated the foregoing declaration and added that she denied petitioner's claim for refund because based on her review of the documents submitted, it has no legal basis. Further, petitioner only submitted the Assignment and Assumption Agreement and the Civil Registry and Information Technology Project. Moreover, VAT refund is allowed only in three instances, namely, zero-rated, fixation and dissolution of business and she does not know whether overpayment of tax is one of the basis for refund.

After submission of the parties' respective memoranda, the case was submitted for decision on September 24, 2014.[44]

THE ISSUES

The following issues are for the resolution of the Court:[45]

1. Whether petitioner erroneously computed VAT liability for the four quarters of CY 2009 and the succeeding three quarters of CY 2010;

2. Whether petitioner overpaid its VAT liabilities for the four quarters of CY 2009 and the first three quarters of CY 2010;

3. Whether petitioner is entitled to a tax refund/TCC in the amount of ₱76,091,087.98, representing erroneous VAT payments for CY 2009 and for the

[43] Exhibits "14" and "14-A".
[44] Docket, p. 914.
[45] Stipulation of Issues, JSFI, docket, pp. 132-133.

succeeding three quarters of CY 2010; and

4. Whether petitioner complied with all the evidentiary requirements in its administrative claim for refund/TCC.

DISCUSSION/RULING

The foregoing issues may be simplified as follows:

Whether petitioner is entitled to a refund/TCC in the amount of ₱76,091,087.98, allegedly representing erroneous VAT payments for CY 2009 and for the succeeding three quarters of CY 2010.

The Court must first determine the timeliness of the filing of the claim.

Under Sections 204(C) and 229 of the NIRC of 1997, as amended, both the administrative claim for refund/TCC filed with the BIR and the subsequent appeal to the CTA must be filed within two years from the date of payment of tax.[46]

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[46] "SEC.204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* – The Commissioner may –

xxx xxx xxx

(C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty**: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund."

"SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* – No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner;

Applying the cited provisions, the prescriptive date for filing both the administrative and the judicial claims shall be as follows:

	Exhibit	Date of Payment	Last Day to File its Claim
CY 2009			
1st Quarter	Z	April 27, 2009	April 27, 2011
2nd Quarter	AA	July 24, 2009	July 25, 2011[47]
3rd Quarter	BB	October 26, 2009	October 26, 2011
4th Quarter	CC	January 25, 2010	January 25, 2012
CY 2010			
1st Quarter	DD	April 26, 2010	April 26, 2012
2nd Quarter	EE	July 26, 2010	July 26, 2012
3rd Quarter	FF	October 22, 2010	October 22, 2012

The record shows that petitioner filed its Letter Request[48] for refund/TCC before the BIR on February 11, 2011 and sought judicial intervention through its Petition for Review with the Court of Tax Appeals on May 30, 2011. Clearly, petitioner seasonably filed its claim for VAT refund in the administrative level. The same is however untrue insofar as its judicial claim for VAT refund for the first quarter of CY 2009 is concerned on the ground that it has already prescribed. Thus, the Court shall determine petitioner's entitlement to tax refund or issuance of tax credit certificate only for the claims pertaining to the last three quarters of CY 2009 and the succeeding three quarters of CY 2010.

Petitioner's original Quarterly VAT Returns for CY 2009 and the first three quarters of CY 2010 disclosed the following information:

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but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, **no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty** regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid." *(Emphasis supplied)*

[47] July 24, 2011 fell on a Sunday
[48] Exhibit "C", docket, pp. 335-339

CY 2009	1st Qtr[49]	2nd Qtr[50]	3rd Qtr[51]	4th Qtr[52]	Total
Vatable Sales/Receipt-Private	₱ 169,207,521.99	₱ 230,575,686.69	₱ 176,524,836.42	₱ 169,982,774.60	₱ 746,290,819.70
Total Sales/Receipts	**₱169,207,521.99**	**₱230,575,686.69**	**₱176,524,836.42**	**₱169,982,774.60**	**₱746,290,819.70**
Output Tax Due	**₱ 20,304,902.87**	**₱ 27,669,081.88**	**₱21,182,980.45**	**₱20,397,929.36**	**₱ 89,554,894.56**
Less: Available Input Tax					
Domestic Purchase of Goods Other than Capital Goods	₱ 1,149,078.25	₱ 1,306,057.79	₱ 993,689.85	₱ 888,850.39	₱ 4,337,676.28
Domestic Purchase of Services	1,306,570.14	1,751,079.17	1,635,463.20	1,038,833.47	5,731,945.98
Total Available Input Tax	**₱ 2,455,648.39**	**₱ 3,057,136.96**	**₱ 2,629,153.05**	**₱ 1,927,683.86**	**₱ 10,069,622.26**
Net VAT Payable	**₱17,849,254.48**	**₱ 24,611,944.92**	**₱18,553,827.40**	**₱18,470,245.50**	**₱ 79,485,272.30**
Less: Tax Credits/Payments					
Monthly VAT Payments -previous 2 months	₱ 5,816,824.99	₱ 8,212,575.45	₱ 6,889,418.41	₱ 6,859,269.73	₱ 27,778,088.58
Creditable VAT Withheld	8,041,761.12	11,101,798.81	8,466,591.90	8,156,538.70	35,766,690.53
Total Tax Credits	₱ 13,858,586.11	₱ 19,314,374.26	₱ 15,356,010.31	₱ 5,015,808.43	₱ 63,544,779.11
Tax Still Payable (Overpayment)	**₱ 3,990,668.37**	**₱ 5,297,570.66**	**₱ 3,197,817.09**	**₱ 3,454,437.07**	**₱ 15,940,493.19**

CY 2010	1st Qtr[53]	2nd Qtr[54]	3rd qtr[55]	Total
Vatable Sales/Receipt-Private	₱ 187,070,899.88	₱ 245,346,806.60	₱ 203,611,436.63	₱ 636,029,143.11
Total Sales/Receipts	**₱187,070,899.88**	**₱245,346,806.60**	**₱203,611,436.63**	**₱636,029,143.11**
Output Tax Due	**₱ 22,448,507.92**	**₱ 29,441,616.64**	**₱ 24,433,372.47**	**₱ 6,323,497.03**
Less: Available Input Tax				
Domestic Purchase of Goods Other than Capital Goods	₱ 721,159.51	₱ 2,368,260.18	₱ 901,333.92	₱ 3,990,753.61
Domestic Purchase of Services	1,302,859.74	1,071,899.80	1,411,365.84	3,786,125.38
Total Available Input Tax	**₱ 2,024,019.25**	**₱ 3,440,159.98**	**₱ 2,312,699.76**	**₱ 7,776,878.99**
Net VAT Payable	**₱ 20,424,488.67**	**₱ 26,001,456.66**	**₱ 22,120,672.71**	**₱ 68,546,618.04**
Less: Tax Credits/Payments				
Monthly VAT Payments-previous 2 months	₱ 6,834,913.55	₱ 8,591,739.57	₱ 8,535,937.11	₱ 23,962,590.23
Creditable VAT Withheld	8,982,999.98	11,841,523.27	9,800,979.69	30,625,502.94
Total Tax Credits	₱ 15,817,913.53	₱ 20,433,262.84	₱ 18,336,916.80	₱ 54,588,093.17
Tax Still Payable (Overpayment)	**₱ 4,606,575.14**	**₱ 5,568,193.82**	**₱ 3,783,755.91**	**₱ 13,958,524.87**

In computing its output VAT liability, petitioner initially utilized its actual input VAT arising from domestic purchases of services and goods other than capital goods, with no

[49] Exhibit "S".
[50] Exhibit "T".
[51] Exhibit "U".
[52] Exhibit "V".
[53] Exhibit "W".
[54] Exhibit "X".
[55] Exhibit "Y".

reported input VAT on services rendered by non-residents. Furthermore, no amount was reported for sales to government and for input tax on sales to government closed to expense (excess of standard input over actual input VAT).

Realizing that it erroneously computed its output VAT liability when it failed to recognize and report its sales to government and the corresponding seven percent (7%) standard input VAT, petitioner subsequently filed its Amended Quarterly VAT Returns for CY 2009 and the succeeding three quarters of CY 2010, reflecting a total overpayment of ₱76,091,087.99[56], as presented below:

CY 2009	1st Qtr[57]	2nd Qtr[58]	3rd Qtr[59]	4th Qtr[60]	Total
Vatable Sales/Receipt-Private	₱ 8,372,299.47	₱ 8,539,710.51	₱ 7,192,998.36	₱ 6,851,970.50	₱ 30,956,978.84
Sale to Government	160,835,222.52	222,035,976.18	169,331,838.06	163,130,774.10	715,333,810.86
Total Sales	**₱169,207,521.99**	**₱230,575,686.69**	**₱176,524,836.42**	**₱169,982,744.60**	**₱746,290,789.70**
Output Tax Due					
Vatable Sales/ Receipt-Private	₱ 1,004,675.94	₱ 1,024,765.26	₱ 863,159.80	₱ 822,236.46	₱ 3,714,837.46
Sale to Government	19,300,226.70	26,644,317.14	20,319,820.57	19,575,692.89	85,840,057.30
Total Output Tax	**₱ 20,304,902.64**	**₱ 27,669,082.40**	**₱ 21,182,980.37**	**₱ 20,397,929.35**	**₱ 89,554,894.76**
Less: Available Input Tax					
Domestic Purchases of Goods Other than Capital Goods	₱ 1,149,078.25	₱ 1,306,057.79	₱ 993,689.85	₱ 888,850.39	₱ 4,337,676.28
Domestic Purchase of Services	1,306,570.14	1,751,079.17	1,635,463.20	1,038,833.47	5,731,945.98
Services Rendered by Non-residents	-	-	2,453,885.36	2,072,506.87	4,526,392.23
Total Input Tax for the Current period	**₱ 2,455,648.39**	**₱ 3,057,136.96**	**₱ 5,083,038.41**	**₱ 4,000,190.73**	**₱ 14,596,014.49**
Add: Input Tax on Sale to Gov't closed to expense	8,924,321.38	12,598,606.95	6,977,312.87	7,580,210.35	36,080,451.55
Total Available Input VAT	**₱ 11,379,969.77**	**₱ 15,655,743.91**	**₱ 12,060,351.28**	**₱ 11,580,401.08**	**₱ 50,676,466.04**
Net VAT Payable	**₱ 8,924,932.87**	**₱ 12,013,338.49**	**₱ 9,122,629.09**	**₱ 8,817,528.27**	**₱ 38,878,428.72**
Less: Tax Credits/Payments					
Monthly VAT payments-previous 2 months	₱ 5,816,824.99	₱ 8,212,575.45	₱ 6,889,418.41	₱ 6,859,269.73	₱ 27,778,088.58
VAT withheld on Sales to Government	8,041,761.13	11,101,798.81	8,466,591.90	8,156,538.71	35,766,690.55
VAT paid in return previously filed, if this is an amended return	3,990,668.37	5,297,570.66	3,197,817.09	3,454,437.07	15,940,493.19
Total Tax Credits	₱ 17,849,254.49	₱ 24,611,944.92	₱ 18,553,827.40	₱ 18,470,245.51	₱ 79,485,272.32

[56] ₱40,606,843.60 (CY 2009) plus ₱35,484,244.39 (CY 2010)
[57] Exhibit "F".
[58] Exhibit "G".
[59] Exhibit "H".
[60] Exhibit "I".

Total Amount Payable (Overpayment)	**₱(8,924,321.62)**	**₱(12,598,606.43)**	**₱(9,431,198.31)**	**₱(9,652,717.24)**	**₱(40,606,843.60)**

CY 2010	1st Qtr[61]	2nd Qtr[62]	3rd Qtr[63]	Total
Vatable Sales/Receipt-Private	₱ 7,410,900.09	₱ 8,516,341.05	₱ 7,591,842.80	₱ 23,519,083.94
Sale to Government	179,659,999.79	236,830,465.55	196,019,593.83	612,510,059.17
Total Sales	**₱ 187,070,899.88**	**₱ 245,346,806.60**	**₱ 203,611,436.63**	**₱ 636,029,143.11**
Output Tax Due				
Vatable Sales/Receipt-Private	₱ 889,308.01	₱ 1,021,960.93	₱ 911,021.14	₱ 2,822,290.08
Sale to Government	21,559,199.97	28,419,655.87	23,522,351.26	73,501,207.10
Total Output Tax	**₱ 22,448,507.98**	**₱ 29,441,616.80**	**₱ 24,433,372.40**	**₱ 76,323,497.18**
Less: Available Input Tax				
Domestic Purchases of Goods Other than Capital Goods	₱ 721,159.51	₱ 2,368,260.18	₱ 901,333.92	₱ 3,990,753.61
Domestic Purchase of Services	1,302,859.74	1,071,899.80	1,411,365.84	3,786,125.38
Services Rendered by Non-residents	-	-	2,671,055.90	2,671,055.90
Total Input Tax for the Current period	**₱ 2,024,019.25**	**₱ 3,440,159.98**	**₱ 4,983,755.66**	**₱ 10,447,934.89**
Add: Input Tax on Sale to Gov't closed to expense	10,632,363.20	13,257,385.52	8,923,439.90	32,813,188.62
Total Available Input VAT	**₱ 12,656,382.45**	**₱ 16,697,545.50**	**₱ 13,907,195.56**	**₱ 43,261,123.51**
Net VAT Payable	**₱ 9,792,125.53**	**₱ 12,744,071.30**	**₱ 10,526,176.84**	**₱ 33,062,373.67**
Less: Tax Credits/Payments				
Monthly VAT Payments - previous 2 months	₱ 6,834,913.55	₱ 8,591,739.57	₱ 8,535,937.11	₱ 23,962,590.23
VAT withheld on Sales to Government	8,982,999.99	11,841,523.28	9,800,979.69	30,625,502.96
VAT paid in return previously filed, if this is an amended return	4,606,575.14	5,568,193.82	3,783,755.91	13,958,524.87
Total Tax Credits	₱ 20,424,488.68	₱ 26,001,456.67	₱ 22,120,672.71	₱ 68,546,618.06
Total Amount Payable (Overpayment)	**₱(10,632,363.15)**	**₱(13,257,385.37)**	**₱(11,594,495.87)**	**₱(35,484,244.39)**

Petitioner asserts that the VAT overpayment of ₱76,091,087.98 constitutes erroneously paid tax which can be claimed as tax refund/credit under Section 229 of the NIRC of 1997, as amended, to wit:

> "SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* – No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged

[61] Exhibit "J".
[62] Exhibit "K".
[63] Exhibit "L".

to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid."

Petitioner further asserts that being an entity predominantly engaged in providing services to government or any of its political subdivisions, instrumentalities or agencies, including government-owned or controlled corporations (GOCCs), the distinct rule in Section 4.114-2 of Revenue Regulations (RR) No. 16-05, as amended, specifically on the rules in computing the VAT payable for the covered period must be taken into account.[64]

On these points, respondent counters that petitioner is claiming a refund based on an erroneous perception of the revenue issuances particularly Revenue Memorandum Circular (RMC) No. 62-05 and petitioner failed to follow the procedure indicated in RMC No. 62-05 that it should mandatorily close the input difference between the standard and actual VAT to cost or expense. Hence, it was only correct for petitioner to pay VAT by computing 12% output tax net of actual input tax and credits.[65]

Respondent continues to say that based on the law and implementing regulations, the total output tax of 12% is still due from sales to government entities, 5% is output tax withheld by the government agency and 7% is still output

[64] Par. 25, petitioner's Memorandum, docket, p. 903
[65] Respondent's Memorandum, docket, p. 879

tax but to be treated in a specific manner. For petitioner's failure to follow the procedure, it was correct that it paid the total output tax due as originally filed because in the regular scheme of the VAT computation, the total output tax less input tax (with proper documentation based on actual purchases) is equivalent to output tax due.[66]

Respondent's arguments are untenable.

Section 4.114-2 of RR No. 16-05, as amended by RR No. 04-07, implementing Section 114(C) of the NIRC of 1997, as amended, mandates the withholding of 5% final VAT on government money payments. In addition, Q & A No. 31 of RMC No. 62-05 authorizes the application of the standard input tax of seven percent (7%) of the selling price/gross receipts attributable to government sales.

Conversely stated, the allowable input tax for sales of goods and services to the government shall not exceed five percent (5%) of the selling price/gross receipts. If actual input tax exceeds five percent (5%) of gross payments, the excess shall form part of the seller's cost or expense. On the other hand, if actual input VAT is less than five (5%) of gross payments, the difference shall be closed to cost or expense of the seller. The five percent (5%) final VAT withholding rate shall represent the net VAT payable of the seller.

The remaining seven percent (7%) effectively accounts for the standard input VAT for sales of goods or services to government or any of its political subdivisions, instrumentalities or agencies including GOCCs, in lieu of the actual input VAT directly attributable or ratably apportioned to such sales to the Government. Should actual input VAT exceed the standard input VAT of 7% of gross payments, the excess may form part of the sellers' expense or cost. Conversely, if actual input VAT is less than the standard input VAT of 7% of gross payment, the difference must be treated as taxable income.[67]

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[66] Respondent's Memorandum, docket, pp. 880-881.
[67] Revenue Memorandum Circular No. 29-05, Q & A No. 17.

Therefore, petitioner's overpayment of VAT which arose from erroneous application of its actual accumulated input VAT for the four quarters of CY 2009 and the succeeding three quarters of CY 2010 instead of the seven percent (7%) standard input VAT shall be refundable as erroneously paid tax pursuant to Section 229 of the NIRC of 1997, as amended, if petitioner can establish that its actual accumulated input VAT attributable to its government sales was lower than the 7% standard input VAT.

As stated however, only the VAT overpayment pertaining to the second quarter of 2009 up to the third quarter of 2010 in the total amount of ₱67,166,766.36 (₱76,091,087.98 less ₱8,924,321.62) may be a proper subject of a refund claim pursuant to Section 229 of the NIRC of 1997, as amended.

Based on the record of the case, petitioner derived its gross sales to government from its build, transfer and operate contract (BTO Contract) with the NSO for the design, development, construction, installation, testing and commissioning of NSO's Civil Registry System-Information Technology, which provides that petitioner will receive a percentage of the revenues generated by the NSO from the services rendered under its CRS-IT.

For the second quarter of CY 2009 to the third quarter of CY 2010, petitioner generated gross sales in the aggregate amount of ₱1,213,112,410.82, broken down as follows:

Period	Private Sales	Sales to Government	Total
2009			
2nd Quarter	₱ 8,539,710.51	₱ 222,035,976.18	₱ 230,575,686.69
3rd Quarter	7,192,998.36	169,331,838.06	176,524,836.42
4th Quarter	6,851,970.50	163,130,774.10	169,982,744.60
2010			
1st Quarter	7,410,900.09	179,659,999.79	187,070,899.88
2nd Quarter	8,516,341.05	236,830,465.55	245,346,806.60
3rd Quarter	7,591,842.80	196,019,593.83	203,611,436.63
Total	**₱46,103,763.31**	**₱1,167,008,647.51**	**₱1,213,112,410.82**

To substantiate its sales to government in the amount of ₱1,167,008,647.51, petitioner presented the official receipts it issued to the NSO. The said revenues were duly reported in petitioner's Amended VAT Returns and were subjected to the corresponding 12% VAT and to 5% final VAT, which it withheld pursuant to Section 114(C) of the NIRC of 1997, as amended.[68]

Moreover, to be entitled to refund/TCC, petitioner must prove that it incurred and had enough input tax credits and VAT payments.

An examination of the record shows that petitioner's VAT payments consisted of the following:

Period	Actual VAT payments upon filing of original VAT returns[69]	5% VAT withheld by NSO supported by BIR Form No. 2307[70]	Total VAT Payments
2009			
2nd Quarter			
April	₱ 4,133,377.31	₱ 3,477,715.67	₱ 7,611,092.98
May	4,079,198.14	3,358,851.16	7,438,049.30
June	5,297,570.66	4,265,231.98	9,562,802.64
3rd Quarter			

[68] "SEC. 114. *Return and Payment of Value-added Tax.* –

xxx xxx xxx

(C) *Withholding of Creditable Value-added Tax.* –The Government or any of its political subdivisions, instrumentalities or agencies, including government-owned or controlled-corporations (GOCCs) shall, before making payment on account of each purchase of goods from sellers and services rendered by contractors which are subject to the value-added tax imposed in Sections 106 and 108 of this Code, deduct and withhold the value-added tax due at the rate of five percent (5%) of the gross payment thereof: *Provided*, That the payment for lease or use of properties or property rights to non-resident owners shall be subject to ten percent (10%) withholding tax at the time of payment. For purposes of this Section, the payor or person in control of the payment shall be considered as the withholding agent."

[69] Exhibits "JJJ-2", "LLL-2", "AA", "NNN-2", "PPP-2", "BB", "RRR-2", "TTT-2", "CC", "VVV-2", "XXX-2", "DD", "ZZZ-2", "BBBB-2", "EE", "DDDD-2", "FFFF-2", and "FF", docket, pp. 597, 607, 507, 617, 627, 508, 637, 647, 509, 657, 667, 510, 675, 681, 511, 687, 693, and 512, respectively.

[70] Exhibits "II", "JJ", "KK", "LL", "MM", "NN", "OO", "PP", "QQ", "RR", "SS", "TT", "UU", "VV", "WW", "XX", "YY", and "ZZ", docket, pp. 517, 519, 521, 523, 525, 527, 529, 531, 533, 535, 537, 539, 541, 543, 545, 547, 549, and 551, respectively.

July	3,925,140.40	3,121,927.37	7,047,067.77
August	2,964,278.01	2,870,308.92	5,834,586.93
September	3,197,817.09	2,474,355.61	5,672,172.70
4th Quarter			
October	3,480,657.46	2,721,988.37	6,202,645.83
November	3,378,612.26	2,833,452.59	6,212,064.85
December	3,454,437.07	2,601,097.75	6,055,534.82
2010			
1st Quarter			
January	2,567,289.81	2,086,271.92	4,653,561.73
February	4,267,623.74	3,406,787.97	7,674,411.71
March	4,606,575.14	3,489,940.09	8,096,515.23
2nd Quarter			
April	4,544,027.78	3,895,019.19	8,439,046.97
May	4,047,711.79	3,740,266.91	7,787,978.70
June	5,568,193.82	4,206,237.17	9,774,430.99
3rd Quarter			
July	4,430,051.66	3,704,193.04	8,134,244.70
August	4,105,885.45	3,174,665.97	7,280,551.42
September	3,783,755.91	2,922,120.68	6,705,876.59
Total	**₱71,832,203.50**	**₱58,350,432.36**	**₱130,182,635.86**

However, of the ₱58,350,432.36 total VAT withheld by the NSO, the amount of ₱3,895,019.19 pertaining to the month of April 2010[71] shall be disallowed as tax credit since its supporting Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) lacks the signature of the authorized signatory; thus, shall bear no weight. Consequently, only the amount of ₱54,455,413.17 (₱58,350,432.36 less ₱3,895,019.19) is considered as VAT withheld by NSO, which may be credited against its output liability.

On the other hand, petitioner reported input VAT from the second quarter of CY 2009 to the third quarter of CY 2010 in the total amount of ₱22,588,300.99, summarized per quarter as follows:

PERIOD	**AMOUNT**
2009	
2nd Quarter	₱ 3,057,136.96
3rd Quarter	5,083,038.41
4th Quarter	4,000,190.73

[71] Exhibit "UU".

2010	
1st Quarter	2,024,019.25
2nd Quarter	3,440,159.98
3rd Quarter	4,983,755.66
Total	**₱22,588,300.99**

To substantiate the foregoing figures, petitioner submitted various suppliers' invoices and official receipts[72] and its Monthly Remittance Returns of Value-added Tax and Other Percentage Taxes Withheld (BIR Form No. 1600)[73].

Upon scrutiny of the said documents, the Court finds that the input VAT amount of ₱12,083,947.19, as summarized below, should be disallowed for petitioner's failure to meet the substantiation requirements under Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended by RA No. 9337, as implemented by Sections 4.110-2, 4.110-8, and 4.113-1 of RR No. 16-05:

FINDINGS	ANNEX	AMOUNT
1. Input VAT on purchases of goods/services supported by VAT invoices/ORs wherein the input VAT amount per invoice/OR is lower than the amount per claim (over-claimed input VAT)	A	₱ 5,922.86
2. Input VAT on domestic purchases of goods/services supported by VAT invoices/ORs wherein the input VAT amounts were not separately shown	B	6,154,663.67
3. Input VAT on domestic purchases of goods/services supported by VAT invoices/ORs issued not in petitioner's name	C	157,629.07
4. Input VAT on domestic purchases of goods/services supported by VAT invoices/ORs dated outside the period of claim or were not dated	D	383,663.24
5. Input VAT on domestic purchases of goods/services supported by invoices/ORs with supplier's TIN but without the word "VAT"	E	393,472.00
6. Input VAT on domestic purchases of goods supported by documents other than VAT invoices	F	3,698,869.72

[72] Exhibits "MMMMM" to "SSSSS".
[73] Exhibits "BBB" to "DDD".

7. Input VAT on domestic purchases of services supported by documents other than VAT ORs	G	193,149.52
8. Input VAT on domestic purchases of services supported by documents other than VAT ORs and issued not in petitioner's name	H	24,164.00
9. Input VAT on domestic purchases of goods/services supported by documents other than VAT invoices/ORs with printed notation "not a valid source of input tax"	I	924,914.94
10. Input VAT on domestic purchases of goods and services supported by photocopy of VAT invoices/ORs	J	15,982.98
11. Unaccounted/unsupported input VAT claim	K	121,515.19
TOTAL		**₱12,083,947.19**

Consequently, only the remaining input VAT of ₱10,504,353.80 (₱22,588,300.99 less ₱12,083,947.19) represents petitioner's valid input VAT for the second quarter of CY 2009 to the third quarter of CY 2010, which may be credited against petitioner's output VAT for the same period.

In fine, petitioner was able to substantiate erroneous VAT payments of ₱51,187,799.96 only, as computed below:

Output VAT per Returns			
Sales to Private			
*CY 2009 (₱3,714,837.46-₱1,004,675.94)		₱2,710,161.52	
CY 2010		2,822,290.08	₱ 5,532,451.60
Sales to Government			
*CY 2009 (₱85,840,057.30-₱19,300,226.70)		66,539,830.60	
CY 2010		73,501,207.10	140,041,037.70
Total Output VAT			**₱145,573,489.30**
Less: Input VAT			
Valid Input VAT		10,504,353.80	
Input Tax on Sale to Government closed to expense			
*CY 2009 (₱36,080,451.55 - ₱8,924,321.38)	₱27,156,130.17		
CY 2010	32,813,188.62	59,969,318.79	70,473,672.59
Net VAT Payable			**₱ 75,099,816.71**
Less: VAT Payments			
Actual Payments		71,832,203.50	
VAT Withheld on Sales to Government		54,455,413.17	126,287,616.67

VAT Overpayment			**₱(51,187,799.96)**

Moreover, based on its Quarterly VAT Returns from the fourth quarter of CY 2010 to the second quarter of CY 2012[74], petitioner did not carry over the input VAT of ₱76,091,087.98, which is the subject matter of the present claim. The said amount was neither presented as "Input tax carried over from previous period" nor claimed or utilized as deduction from output VAT in the subsequently filed returns for the fourth quarter of CY 2010 to the second quarter of CY 2012.

WHEREFORE, the instant Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, respondent is hereby **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the reduced amount of ₱51,187,799.96, representing petitioner's erroneous payments of VAT for the second to fourth quarters of CY 2009 and the succeeding three quarters of CY 2010.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

LOVELL R. BAUTISTA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[74] Exhibits "TTTTT" to "YYYYY" and "BBBBBBB".

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13 of Article VIII of the Constitution, and the Division's Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ROMAN G. DEL ROSARIO
Presiding Justice

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Purchases of goods/services supported by VAT invoices/ORs wherein the input VAT amount per invoice/OR is lower than the amount per claim (overclaim)

Name of Supplier	Exhibit	OR amount	Amount claimed	Overclaim
INNOVE COMMUNICATIONS, INC.	NNNNN-12	25,612.51	26,809.36	1,196.85
INNOVE COMMUNICATIONS, INC.	NNNNN-13	1,719.64	1,800.00	80.36
INNOVE COMMUNICATIONS, INC.	NNNNN-19	3,625.50	3,794.92	169.42
INNOVE COMMUNICATIONS, INC.	NNNNN-20	35,166.89	36,810.20	1,643.31
INNOVE COMMUNICATIONS, INC.	NNNNN-21	1,719.64	1,800.00	80.36
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-24	8,368.93	8,760.00	391.07
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-25	532.84	557.74	24.90
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-26	573.21	600.00	26.79
INNOVE COMMUNICATIONS, INC.	NNNNN-122	5,380.00	5,631.40	251.40
INNOVE COMMUNICATIONS, INC.	NNNNN-123	32,994.68	34,536.49	1,541.81
INNOVE COMMUNICATIONS, INC.	NNNNN-124	1,719.64	1,800.00	80.36
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-13	8,368.92	8,760.00	391.08
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-14	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-15	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-19	8,368.93	8,760.00	391.07
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-20	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-21	573.21	600.00	26.79
ABOITIZ ONE, INC.	OOOOO-104	7,911.18	8,032.76	121.58
ABOITIZ ONE, INC.	PPPPP-11	20,256.54	20,561.45	304.91
ABOITIZ ONE, INC.	PPPPP-12	399.42	405.49	6.07
ABOITIZ ONE, INC.	PPPPP-13	25,076.64	25,449.78	373.14
BAYAN TELECOMMUNICATIONS, INC.	PPPPP-14	8,368.93	8,760.00	391.07
BAYAN TELECOMMUNICATIONS, INC.	PPPPP-15	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	PPPPP-16	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	PPPPP-21	573.21	600.00	26.79
ABOITIZ ONE, INC.	PPPPP-24	21,286.44	21,613.68	327.24
ABOITIZ ONE, INC.	PPPPP-25	6,570.67	6,655.67	85.00
ABOITIZ ONE, INC.	PPPPP-109	6,164.59	6,239.92	75.33
ZENSHIN SYSTEMS CORPORATION	PPPPP-116	1,328.57	4,521.43	3,192.86
BAYAN TELECOMMUNICATIONS	PPPPP-138	8,368.93	8,760.00	391.07
BAYAN TELECOMMUNICATIONS	PPPPP-139	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS	PPPPP-140	573.21	600.00	26.79
ABOITIZ ONE INC	QQQQQ-23	15,846.69	16,102.52	255.83
ABOITIZ ONE INC	QQQQQ-25	9,674.70	9,823.77	149.07
ABOITIZ ONE INC	QQQQQ-27	23,896.16	24,250.34	354.18
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-28	7,337.14	7,680.00	342.86
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-29	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-30	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-36	7,337.14	7,680.00	342.86
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-37	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-45	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-108	7,505.56	7,854.19	348.63
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-109	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-110	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	RRRRR-103	7,337.14	7,680.00	342.86
BAYAN TELECOMMUNICATIONS, INC.	RRRRR-104	573.21	600.00	26.79
BAYAN TELECOMMUNICATIONS, INC.	RRRRR-105	573.21	600.00	26.79
INNOVE COMMUNICATIONS	RRRRR-106	5,640.43	5,904.00	263.57
INNOVE COMMUNICATIONS	RRRRR-107	31,434.42	32,903.33	1,468.91
INNOVE COMMUNICATIONS	RRRRR-108	1,318.39	1,380.00	61.61
Total		**366,955.58**	**382,878.44**	**15,922.86**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs wherein the input VAT were not separately shown

Name of Supplier	Exhibit	Amount
M2 KLEEN CARPET CLEANING	NNNNN-14	535.71
M2 KLEEN CARPET CLEANING	NNNNN-23	535.71
RICOH PHILIPPINES INC	NNNNN-67	145.20
AIRFREIGHT 2100, INC.	NNNNN-71	128,903.13
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-72	9,360.00
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-73	600.00
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-74	600.00
FIRST 3K GROUP BUILDERS CORP.	NNNNN-75	4,521.44
HOBBIES OF ASIA, INC.	NNNNN-76	9,360.00
KALT AIRE ENGINEERING SERVICES	NNNNN-77	10,032.00
ROSECO MARKETING VENTURES	NNNNN-78	41,988.59
SKYFRESH INTERNATIONAL CORPORATION	NNNNN-79	16,415.33
WELLCOME PRINTING SERVICES	NNNNN-81	8,785.71
WELLCOME PRINTING SERVICES	NNNNN-82	30,085.71
RICOH PHILIPPINES INC	NNNNN-83	409.68
RICOH PHILIPPINES INC	NNNNN-84	99.74
RICOH PHILIPPINES INC	NNNNN-85	186,838.25
SYSTEMS GENERATORS PHILIPPINES, INC.	NNNNN-86	21,735.66
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES, INC.	NNNNN-87	48,532.65
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-89	8,760.00
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-90	600.00
BAYAN TELECOMMUNICATIONS, INC.	NNNNN-91	600.00
CLEAN CITY COMMERCIAL INC	NNNNN-92	2,786.10
RICOH PHILIPPINES INC	NNNNN-95	130.08
RICOH PHILIPPINES INC	NNNNN-96	505.60
SUNFREIGHT FORW ARDERS AND CUSTOMS BROKERAGE, INC.	NNNNN-97	2,727.27
SYSTEMS GENERATORS PHILIPPINES, INC.	NNNNN-98	21,735.66
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES, INC.	NNNNN-99	49,275.87
W ELLCOME PRINTING SERVICES	NNNNN-100	25,601.79
W ELLCOME PRINTING SERVICES	NNNNN-101	14,142.86
AIRFREIGHT 2100, INC.	NNNNN-102	55,985.79
RICOH PHILIPPINES INC	NNNNN-103	409.68
RICOH PHILIPPINES INC	NNNNN-104	356,858.77
SUPERCLEAN SERVICES CORPORATION	NNNNN-105	16,481.50
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES, INC	NNNNN-106	47,938.01
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES, INC	NNNNN-107	48,532.57
WELLCOME PRINTING SERVICES	NNNNN-108	2,410.71
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES, INC.	NNNNN-116	49,371.43
HOBBIES OF ASIA ,INC.	NNNNN-117	9,360.00
CONSNET BUILDERS INC	NNNNN-120	3,702.00
HOBBIES OF ASIA, INC.	NNNNN-121	9,360.00
M2 KLEEN CARPET CLEANING	NNNNN-125	375.00
M2 KLEEN CARPET CLEANING	NNNNN-126	535.71
SUPERCLEAN SERVICES CORPORATION	NNNNN-127	16,472.66
SYSTEMS GENERATORS PHILIPPINES, INC.	NNNNN-128	21,733.32
FIRST 3K GROUP BUILDERS CORP.	NNNNN-133	28,800.00
FIRST 3K GROUP BUILDERS CORP.	NNNNN-143	9,674.40
M2 KLEEN CARPET CLEANING	OOOOO-10	375.00
ABOITIZ ONE, INC.	OOOOO-12	27,689.88
M2 KLEEN CARPET CLEANING	OOOOO-16	1,046.25
RICOH PHILIPPINES INC	OOOOO-41	570.21
AIRFREIGHT 2100, INC.	OOOOO-54	61,760.57
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-55	8,760.00
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-56	600.00
BAYAN TELECOMMUNICATIONS, INC.	OOOOO-57	600.00

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs wherein the input VAT were not separately shown

Name of Supplier	Exhibit	Amount
FIRST 3K GROUP BUILDERS CORP.	OOOOO-58	4,521.44
FIRST 3K GROUP BUILDERS CORP.	OOOOO-59	4,521.44
FIRST 3K GROUP BUILDERS CORP.	OOOOO-60	25,848.69
HOBBIES OF ASIA, INC.	OOOOO-65	9,360.00
RICOH PHILIPPINES INC	OOOOO-68	409.68
ROSECO MARKETING VENTURES	OOOOO-69	11,976.00
AIRFREIGHT 2100, INC.	OOOOO-70	51,668.79
FIRST 3K GROUP BUILDERS CORP.	OOOOO-71	42,261.44
HOBBIES OF ASIA, INC.	OOOOO-72	9,360.00
RICOH PHILIPPINES INC	OOOOO-75	186,554.63
RICOH PHILIPPINES INC	OOOOO-76	391,245.31
ROSECO MARKETING VENTURES	OOOOO-77	13,632.00
ROSECO MARKETING VENTURES	OOOOO-78	4,665.39
SUPERCLEAN SERVICES CORPORATION	OOOOO-79	16,670.92
SUPERCLEAN SERVICES CORPORATION	OOOOO-80	16,472.66
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES INC.	OOOOO-81	49,275.79
WELLCOME PRINTING SERVICES	OOOOO-82	2,410.71
WELLCOME PRINTING SERVICES	OOOOO-83	20,169.64
WELLCOME PRINTING SERVICES	OOOOO-84	5,038.39
AIRFREIGHT 2100 INC	OOOOO-85	50,528.14
CLEAN CITY COMMERCIAL INC	OOOOO-86	250.71
RICOH PHILIPPINES INC	OOOOO-89	539.35
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	OOOOO-90	991.66
SUPERCLEAN SERVICES CORPORATION	OOOOO-91	16,273.89
WELLCOME PRINTING SERVICES	OOOOO-92	13,017.86
WELLCOME PRINTING SERVICES	OOOOO-97	2,410.71
WELLCOME PRINTING SERVICES	OOOOO-98	9,642.86
ABOITIZ ONE, INC.	OOOOO-99	3,256.03
M2 KLEEN CARPET CLEANING	OOOOO-100	375.00
SYSTEMS GENERATORS PHILIPPINES, INC.	OOOOO-101	21,521.43
SYSTEMS GENERATORS PHILIPPINES, INC.	OOOOO-102	21,714.13
ABOITIZ ONE, INC.	OOOOO-103	18,594.30
HOBBIES OF ASIA, INC.	OOOOO-107	9,360.00
M2 KLEEN CARPET CLEANING	OOOOO-108	321.43
MICROIMAGING SALES AND SERVICES, INC.	OOOOO-109	72,860.41
MY SECURE SIGN INC	OOOOO-110	1,464.12
SYSTEMS GENERATORS PHILIPPINES, INC.	OOOOO-111	21,414.95
ULTIMATE SECURITY AGENCY AND ALLIED SERVICES	OOOOO-112	84,385.70
W ELLCOME PRINTING SERVICES	OOOOO-113	33,750.64
MICROIMAGING SALES AND SERVICES	OOOOO-139	72,860.41
M2 KLEEN CARPET CLEANING	PPPPP-18	535.71
AIRFREIGHT 2100, INC.	PPPPP-68	140.50
AIRFREIGHT 2100, INC.	PPPPP-69	260.08
FIRST 3K GROUP BUILDERS CORP.	PPPPP-70	4,521.44
FIRST 3K GROUP BUILDERS CORP.	PPPPP-71	4,521.44
HOBBIES OF ASIA, INC.	PPPPP-72	9,360.00
MH POLY ELECTROMECHS INC	PPPPP-73	9,857.14
RICOH PHILIPPINES INC	PPPPP-74	409.68
RICOH PHILIPPINES INC	PPPPP-75	129.72
ROSECO MARKETING VENTURES	PPPPP-76	8,160.00
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	PPPPP-77	2,025.72
SUPERCLEAN SERVICES CORP	PPPPP-78	16,538.83
SYSTEMS GENERATORS PHILIPPINES, INC.	PPPPP-79	21,300.20
W ELLCOME PRINTING SERVICES	PPPPP-80	2,290.18
W ELLCOME PRINTING SERVICE	PPPPP-84	2,531.25

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs wherein the input VAT were not separately shown

Name of Supplier	Exhibit	Amount
FIRST 3K GROUP BUILDERS CORP.	PPPPP-85	6,711.75
FIRST 3K GROUP BUILDERS CORP.	PPPPP-87	4,521.44
HOBBIES OF ASIA, INC.	PPPPP-89	9,360.00
RICOH PHILIPPINES INC	PPPPP-93	528.88
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	PPPPP-95	2,169.90
W ELLCOME PRINTING SERVICE	PPPPP-96	19,189.29
W ELLCOME PRINTING SERVICE	PPPPP-97	4,628.57
AIRFREIGHT 2100, INC.	PPPPP-98	43,098.43
LANTRO PHILS INC	PPPPP-100	56,250.00
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	PPPPP-101	1,973.98
WELLCOME PRINTING SERVICES	PPPPP-102	2,410.71
WELLCOME PRINTING SERVICES	PPPPP-103	3,803.57
WELLCOME PRINTING SERVICES	PPPPP-104	12,042.86
WELLCOME PRINTING SERVICES	PPPPP-105	2,117.14
WELLCOME PRINTING SERVICES	PPPPP-108	14,228.57
M2 KLEEN CARPET CLEANING	PPPPP-110	535.71
RICOH PHILIPPINES INC	PPPPP-111	372,888.37
SYSTEMS GENERATORS PHILIPPINES, INC.	PPPPP-112	21,526.75
HOBBIES OF ASIA, INC.	PPPPP-113	9,360.00
SYSTEMS GENERATORS PHILIPPINES, INC.	PPPPP-114	21,735.66
FIRST 3K GROUP BUILDERS CORP.	PPPPP-115	4,521.44
SUPERCLEAN SERVICES CORP	PPPPP-144	16,472.41
MICROIMAGING SALES AND SERVICES INC.	PPPPP-146	72,860.41
AIRFREIGHT 2100 INC	QQQQQ-68	84,485.68
AIRFREIGHT 2100 INC	QQQQQ-69	37,783.82
FIRST 3K GROUP BUILDERS CORP.	QQQQQ-70	4,521.44
FIRST 3K GROUP BUILDERS CORP.	QQQQQ-71	4,521.44
HOBBIES OF ASIA INC	QQQQQ-72	9,360.00
M2 KLEEN CARPET CLEANING	QQQQQ-73	1,046.25
MH POLY ELECTROMECHS INC	QQQQQ-74	27,916.07
RICOH PHILIPPINES INC	QQQQQ-75	409.68
RICOH PHILIPPINES INC	QQQQQ-76	369.61
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	QQQQQ-78	1,996.14
SUPERCLEAN SERVICES CORPORATION	QQQQQ-79	16,140.31
SYSTEMS GENERATORS PHILIPPINES, INC.	QQQQQ-80	17,487.12
WELLCOME PRINTING SERVICES	QQQQQ-81	2,603.57
WELLCOME PRINTING SERVICES	QQQQQ-82	1,901.79
WELLCOME PRINTING SERVICES	QQQQQ-83	13,014.64
MICROIMAGING SALES AND SERVICES, INC.	QQQQQ-84	72,860.41
AIRFREIGHT 2100 INC	QQQQQ-85	30,015.32
HOBBIES OF ASIA INC	QQQQQ-86	9,828.00
M2 KLEEN CARPET CLEANING	QQQQQ-87	1,446.42
RICOH PHILIPPINES INC	QQQQQ-88	373,032.50
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	QQQQQ-89	2,055.10
WELLCOME PRINTING SERVICES	QQQQQ-90	2,237.14
WELLCOME PRINTING SERVICES	QQQQQ-91	20,812.50
WELLCOME PRINTING SERVICES	QQQQQ-92	2,025.00
WELLCOME PRINTING SERVICES	QQQQQ-93	669.64
WELLCOME PRINTING SERVICES	QQQQQ-94	9,000.00
RICOH PHILIPPINES INC	QQQQQ-96	1,070.44
RICOH PHILIPPINES INC	QQQQQ-97	471.19
SYSTEMS GENERATORS PHILIPPINES, INC.	QQQQQ-98	42,143.79
WELLCOME PRINTING SERVICES	QQQQQ-99	1,496.79
WELLCOME PRINTING SERVICES	QQQQQ-100	35,729.46
WELLCOME PRINTING SERVICES	QQQQQ-101	10,285.71

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs wherein the input VAT were not separately shown

Name of Supplier	Exhibit	Amount
BAYAN TELECOMMUNICATIONS, INC.	QQQQQ-102	1,230.00
FIRST 3K GROUP BUILDERS CORP.	QQQQQ-103	8,750.38
AIRFREIGHT 2100 INC	QQQQQ-107	152.54
HOBBIES OF ASIA INC	QQQQQ-111	9,828.00
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	QQQQQ-112	2,141.27
M2 KLEEN CARPET CLEANING	QQQQQ-139	535.71
M2 KLEEN CARPET CLEANING	QQQQQ-140	375.00
SUPERCLEAN SERVICES CORPORATION	QQQQQ-141	32,481.87
HOBBIES OF ASIA INC	RRRRR-71	9,828.00
PIONEER INSURANCE AND SURETY CORPORATION	RRRRR-72	1,638.97
RICOH PHILIPPINES INC	RRRRR-73	578.72
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	RRRRR-74	2,139.36
SUPERCLEAN SERVICES CORPORATION	RRRRR-75	16,252.67
WELLCOME PRINTING SERVICES	RRRRR-76	750.00
WELLCOME PRINTING SERVICES	RRRRR-77	30,125.89
WELLCOME PRINTING SERVICES	RRRRR-78	1,150.18
FIRST 3K GROUP BUILDERS CORP.	RRRRR-79	31,883.07
FIRST 3K GROUP BUILDERS CORP.	RRRRR-80	15,504.87
FIRST 3K GROUP BUILDERS CORP.	RRRRR-81	3,696.00
HOBBIES OF ASIA INC	RRRRR-82	9,828.00
MICROIMAGING SALES AND SERVICES, INC.	RRRRR-83	76,624.04
RICOH PHILIPPINES INC	RRRRR-84	339,825.15
RICOH PHILIPPINES INC	RRRRR-85	467.16
SECURITY AND SAFETY CORPORARTION OF THE PHILIPPINES	RRRRR-87	2,139.36
SYSTEMS GENERATORS PHILIPPINES, INC.	RRRRR-88	21,735.66
WELLCOME PRINTING SERVICES	RRRRR-89	17,100.00
WELLCOME PRINTING SERVICES	RRRRR-90	13,954.29
WELLCOME PRINTING SERVICES	RRRRR-91	18,697.50
AIRFREIGHT 2100 INC	RRRRR-92	103,724.47
HOBBIES OF ASIA INC	RRRRR-94	9,828.00
RICOH PHILIPPINES INC	RRRRR-95	462.83
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	RRRRR-96	2,139.36
WELLCOME PRINTING SERVICES	RRRRR-97	6,508.93
WELLCOME PRINTING SERVICES	RRRRR-98	702.32
WELLCOME PRINTING SERVICES	RRRRR-99	30,766.61
FIRST 3K GROUP BUILDERS CORP	RRRRR-100	4,521.44
SYSTEMS GENERATORS PHILIPPINES, INC.	RRRRR-102	21,631.69
PHILIPPINE LONG DISTANCE	RRRRR-133	4,077.75
AIRFREIGHT 2100 INC	SSSSS-68	162,619.40
M2 KLEEN CARPET CLEANING	SSSSS-69	1,446.43
FIRST 3K GROUP BUILDERS CORP.	SSSSS-70	13,197.85
FIRST 3K GROUP BUILDERS CORP.	SSSSS-71	8,904.87
FIRST 3K GROUP BUILDERS CORP.	SSSSS-72	8,904.87
M2 KLEEN CARPET CLEANING	SSSSS-73	1,446.43
PIONEER INSURANCE AND SURETY CORPORATION	SSSSS-74	275.75
RICOH PHILIPPINES INC	SSSSS-75	467.73
SECURITY AND SAFETY CORPORARTION OF THE PHILIPPINES	SSSSS-76	2,142.60
SUPERCLEAN SERVICES CORPORATION	SSSSS-77	32,635.57
U BIX CORPORATION	SSSSS-78	389,960.09
WELLCOME PRINTING SERVICES	SSSSS-79	25,500.00
WELLCOME PRINTING SERVICES	SSSSS-80	4,076.79
WELLCOME PRINTING SERVICES	SSSSS-81	5,337.32
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	SSSSS-82	2,320.83
AIRFREIGHT 2100 INC	SSSSS-83	50,867.79
HOBBIES OF ASIA INC	SSSSS-84	9,828.00

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs wherein the input VAT were not separately shown

Name of Supplier	Exhibit	Amount
HOBBIES OF ASIA INC	SSSSS-85	9,828.00
HOBBIES OF ASIA INC	SSSSS-86	9,828.00
ISLA LIPANA AND CO	SSSSS-87	6,102.00
M2 KLEEN CARPET CLEANING	SSSSS-88	1,446.43
RICOH PHILIPPINES INC	SSSSS-89	473.51
SUPERCLEAN SERVICES CORPORATION	SSSSS-90	16,406.24
SUPERCLEAN SERVICES CORPORATION	SSSSS-91	16,406.49
WELLCOME PRINTING SERVICES	SSSSS-92	7,602.86
WELLCOME PRINTING SERVICES	SSSSS-93	19,453.93
WELLCOME PRINTING SERVICES	SSSSS-94	954.64
AIRFREIGHT 2100 INC	SSSSS-95	49,240.29
CULINARY TREASURE FOOD SERVICES, INC.	SSSSS-96	1,202.46
WELLCOME PRINTING SERVICES	SSSSS-102	10,010.36
WELLCOME PRINTING SERVICES	SSSSS-103	16,923.21
SYSTEMS GENERATORS PHILIPPINES, INC.	SSSSS-124	21,735.66
SYSTEMS GENERATORS PHILIPPINES, INC.	SSSSS-135	21,735.66
Total		**6,154,663.67**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs issued not in petitioner's name

Name of Supplier	Exhibit	Amount
MANILA ELECTRIC COMPANY	NNNNN-15	865.28
MANILA ELECTRIC COMPANY	NNNNN-22	6,256.49
MANILA ELECTRIC COMPANY	NNNNN-28	4,770.15
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-129	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-130	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-131	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-132	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-137	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-138	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-139	1,329.84
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-140	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-141	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-142	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-144	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-145	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-146	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-147	1,501.20
ISLA LIPANA AND CO	NNNNN-152	26,011.93
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-153	4,322.45
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-155	4,338.96
MANILA ELECTRIC COMPANY	OOOOO-11	4,947.19
MANILA ELECTRIC COMPANY	OOOOO-18	5,135.13
MANILA ELECTRIC COMPANY	OOOOO-23	5,018.31
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-116	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-117	1,329.84
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-118	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-120	4,426.97
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-121	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-123	1,791.24
MANILA ELECTRIC COMPANY	PPPPP-19	4,664.86
MANILA ELECTRIC COMPANY	PPPPP-23	4,821.41
MANILA ELECTRIC COMPANY	PPPPP-27	4,997.21
MANILA ELECTRIC COMPANY	QQQQQ-24	4,479.42
MANILA ELECTRIC COMPANY	QQQQQ-26	1,700.63
MANILA ELECTRIC COMPANY	QQQQQ-42	5,234.56
MANILA ELECTRIC COMPANY	QQQQQ-43	6,069.06
ISLA LIPANA AND CO.	QQQQQ-113	9,579.00
MANILA ELECTRIC COMPANY	RRRRR-65	7,007.21
AMBASSADOR APPLIANCES INC	SSSSS-60	1,182.86
Total		**157,629.07**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by VAT invoices/ORs dated outside the period of claim or are not dated

Name of Supplier	Exhibit	Amount
WELLCOME PRINTING SERVICES	NNNNN-80	3,857.14
AIRFREIGHT 2100, INC.	NNNNN-88	66,047.11
CITIPAPER INC	NNNNN-109	33,310.71
E-PLUS STATIONERY INC	NNNNN-110	2,614.29
INNOVEND CORPORATION	NNNNN-111	103.04
INNOVEND CORPORATION	NNNNN-112	1,466.80
SKYFRESH INTERNATIONAL CORPORATION	NNNNN-113	62.40
SKYFRESH INTERNATIONAL CORPORATION	NNNNN-114	67.20
E-PLUS STATIONERY INC	NNNNN-115	2,614.29
LANTRO PHILS INC	QQQQQ-95	15,000.00
MICROIMAGING SALES AND SERVICES, INC.	SSSSS-53	76,624.04
MH POLY ELECTROMECHS INC	SSSSS-98	14,400.00
MY SECURE SIGN INC	SSSSS-99	1,404.36
RICOH PHILIPPINES INC	SSSSS-100	457.82
SECURITY AND SAFETY CORPORATION OF THE PHILIPPINES	SSSSS-101	2,313.80
ABOITIZ ONE INC	SSSSS-107	84,588.27
BAYAN TELECOMMUNICATIONS, INC.	SSSSS-108	7,080.00
BAYAN TELECOMMUNICATIONS, INC.	SSSSS-109	600.00
BAYAN TELECOMMUNICATIONS, INC.	SSSSS-110	600.00
BAYAN TELECOMMUNICATIONS, INC.	SSSSS-111	840.00
BAYAN TELECOMMUNICATIONS, INC.	SSSSS-112	829.29
FIRST 3K GROUP BUILDERS CORP.	SSSSS-113	8,904.87
SUPERCLEAN SERVICES CORPORATION	SSSSS-115	16,406.49
SYSTEMS GENERATORS PHILIPPINES, INC.	SSSSS-153	21,735.66
SYSTEMS GENERATORS PHILIPPINES, INC.	SSSSS-154	21,735.66
Total		**383,663.24**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by invoices/ORs with supplier's TIN but without the word "VAT"

Name of Supplier	Exhibit	Amount
GLOBE TELECOM INC	NNNNN-93	204.00
GLOBE TELECOM INC	NNNNN-94	204.00
INNOVE COMMUNICATIONS, INC.	OOOOO-9	5,522.80
GLOBE TELECOM INC	OOOOO-61	204.00
GLOBE TELECOM INC	OOOOO-62	204.00
GLOBE TELECOM INC	OOOOO-63	204.00
GLOBE TELECOM INC	OOOOO-64	204.00
INNOVE COMMUNICATIONS, INC.	OOOOO-66	34,815.94
INNOVE COMMUNICATIONS, INC.	OOOOO-67	1,800.00
INNOVE COMMUNICATIONS, INC.	OOOOO-73	5,724.00
INNOVE COMMUNICATIONS, INC.	OOOOO-74	36,015.48
GLOBE TELECOM INC	OOOOO-87	204.00
GLOBE TELECOM INC	OOOOO-88	204.00
INNOVE COMMUNICATIONS, INC.	OOOOO-93	5,693.65
INNOVE COMMUNICATIONS, INC.	OOOOO-94	34,159.20
INNOVE COMMUNICATIONS, INC.	OOOOO-95	1,800.00
GLOBE TELECOM INC	OOOOO-105	204.00
GLOBE TELECOM INC	OOOOO-106	204.00
INNOVE COMMUNICATIONS, INC.	PPPPP-81	5,691.13
INNOVE COMMUNICATIONS, INC.	PPPPP-82	35,314.93
INNOVE COMMUNICATIONS, INC.	PPPPP-83	1,800.00
GLOBE TELECOM INC	PPPPP-86	204.00
GLOBE TELECOM INC	PPPPP-88	204.00
INNOVE COMMUNICATIONS , INC.	PPPPP-90	5,693.73
INNOVE COMMUNICATIONS , INC.	PPPPP-91	35,244.11
INNOVE COMMUNICATIONS , INC.	PPPPP-92	1,800.00
GLOBE TELECOM INC	QQQQQ-31	612.00
INNOVE COMMUNICATIONS	QQQQQ-32	17,123.92
INNOVE COMMUNICATIONS	QQQQQ-33	107,120.24
INNOVE COMMUNICATIONS	QQQQQ-34	5,400.00
GLOBE TELECOM INC	QQQQQ-38	408.00
INNOVE COMMUNICATIONS	QQQQQ-39	5,651.14
INNOVE COMMUNICATIONS	QQQQQ-40	36,220.98
INNOVE COMMUNICATIONS	QQQQQ-44	1,800.00
INNOVE COMMUNICATIONS	RRRRR-53	5,612.75
Total		**393,472.00**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods supported by documents other than VAT invoices

Name of Supplier	Exhibit	Amount
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	NNNNN-31	104,464.29
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	NNNNN-32	111,680.36
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	NNNNN-49	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	NNNNN-50	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	NNNNN-51	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING SERVICES INC	NNNNN-65	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING SERVICES INC	NNNNN-66	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	OOOOO-31	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	OOOOO-38	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING SERVICES INC	OOOOO-52	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	OOOOO-114	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	OOOOO-136	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	PPPPP-36	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	PPPPP-37	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	PPPPP-52	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	PPPPP-53	112,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	PPPPP-63	112,500.00
MISNET EDUCATION INC	PPPPP-64	7,425.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	QQQQQ-46	202,500.00
MERCURY INTERNATIONAL SECURITY PRINTING SERVICES	QQQQQ-59	22,500.00
SKYFRESH INTERNATIONAL CORPORATION	QQQQQ-138	384.00
AMBASSADOR APPLIANCES INC	RRRRR-41	2,619.64
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	RRRRR-46	742,500.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	RRRRR-47	225,000.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	RRRRR-57	249,750.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	RRRRR-66	341,100.00
M2 KLEEN CARPET CLEANING	SSSSS-97	1,446.43
Total		**3,698,869.72**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of services supported by documents other than VAT ORs

Name of Supplier	Exhibit	Amount
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-149	4,414.61
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-150	2,433.81
E M ZALAMEA ACTUARIAL SERVICES	NNNNN-148	1,404.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	NNNNN-154	2,005.32
PHILIPPINE LONG	OOOOO-141	2,005.32
INNOVE COMMUNICATIONS, INC.	OOOOO-142	1,800.00
PHILIPPINE LONG DISTANCE TELEPHONE	OOOOO-145	2,005.32
SUPERCLEAN SERVICES CORPORATION	PPPPP-106	16,388.34
ISUZU AUTOMOTIVE DEALERSH	PPPPP-145	313.15
ROSECO MARKETING VENTURES	QQQQQ-77	600.00
ROSECO MARKETING VENTURES	RRRRR-86	9,600.00
GLOBE TELECOM INC	RRRRR-109	204.00
INNOVE COMMUNICATIONS	RRRRR-110	13,176.77
INNOVE COMMUNICATIONS	RRRRR-111	1,380.00
INNOVE COMMUNICATIONS	SSSSS-117	5,904.00
INNOVE COMMUNICATIONS	SSSSS-118	33,320.13
INNOVE COMMUNICATIONS	SSSSS-119	1,380.00
INNOVE COMMUNICATIONS	SSSSS-120	52,361.27
GLOBE TELECOM INC	SSSSS-121	204.00
GLOBE TELECOM INC	SSSSS-122	204.00
INNOVE COMMUNICATIONS	SSSSS-123	42,045.48
Total		**193,149.52**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of services supported by documents other than VAT ORs and issued not in petitioner's name

Name of Supplier	Exhibit	Amount
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-128	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-135	4,471.87
PHILIPPINE LONG DISTANCE	PPPPP-142	843.12
PHILIPPINE LONG DISTANCE	PPPPP-143	480.00
PHILIPPINE LONG DISTANCE	QQQQQ-146	2,781.70
PHILIPPINE LONG DISTANCE	QQQQQ-147	1,008.00
PHILIPPINE LONG DISTANCE	RRRRR-123	5,658.93
PHILIPPINE LONG DISTANCE	SSSSS-137	4,581.42
Total		**24,164.00**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by documents other than VAT invoices/ORs with printed notation "not a valid source of input tax"

Name of Supplier	Exhibit	Amount
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-115	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-119	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-122	1,329.84
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-124	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-125	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-126	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-127	4,452.92
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-128	2,005.32
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-129	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-130	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-131	5,169.50
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-132	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-133	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-134	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-135	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	OOOOO-143	1,329.84
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-94	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-99	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-118	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-119	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-120	3,543.93
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-121	2,715.42
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-122	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-123	4,669.94
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-124	2,005.32
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-125	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-126	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-129	5,203.34
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-130	2,005.32
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-131	1,096.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-132	1,329.84
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-133	2,270.81
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-134	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-136	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-137	1,501.20
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	PPPPP-141	3,825.09
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-114	17,355.84
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-115	8,604.58
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-116	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-117	13,990.82
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-118	6,015.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-119	1,872.69
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-120	5,373.72
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-121	4,032.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-122	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-123	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-124	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-125	3,024.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-126	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-127	960.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-128	8,604.58
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-129	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-130	4,802.09
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-131	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-132	6,048.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-133	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-134	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-135	1,008.00

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by documents other than VAT invoices/ORs with printed notation "not a valid source of input tax"

Name of Supplier	Exhibit	Amount
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	QQQQQ-136	480.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-113	4,302.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-114	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-115	4,960.94
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-116	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-117	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-118	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-119	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-120	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-121	480.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-122	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-124	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-125	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-126	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-127	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-128	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-129	480.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-130	2,105.11
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-131	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-132	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-134	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-135	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-136	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-137	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-138	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-139	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-140	480.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-141	1,008.00
FIRST 3K GROUP BUILDERS CORP.	RRRRR-143	4,521.44
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-144	1,791.24
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-146	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	RRRRR-148	2,016.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	SSSSS-39	129,150.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	SSSSS-40	92,250.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	SSSSS-52	226,800.00
MERCURY INTERNATIONAL SECURITY PRINTING CORPORATION	SSSSS-61	183,150.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-125	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-126	3,958.95
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-127	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-128	2,016.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-129	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-130	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-131	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-132	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-133	480.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-134	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-136	4,338.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-138	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-139	1,817.16
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-140	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-141	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-142	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-143	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-144	4,338.96

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods/services supported by documents other than VAT invoices/ORs with printed notation "not a valid source of input tax"

Name of Supplier	Exhibit	Amount
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-145	4,999.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-146	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-147	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-148	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-149	1,008.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-150	480.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	SSSSS-151	1,008.00
Total		**924,914.94**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Input VAT on Domestic purchases of goods and services supported by photocopy of VAT invoices/ORs

Name of Supplier	Exhibit	Amount
E M ZALAMEA ACTUARIAL SERVICES	OOOOO-144	1,404.00
ISLA LIPANA AND CO	OOOOO-145	14,098.98
PHILIPPINE LONG DISTANCE	SSSSS-157	480.00
Total		**15,982.98**

UNISYS PUBLIC SECTOR SERVICES CORPORATION
CTA CASE NO. 8293

Unaccounted/unsupported input VAT claim

Particulars	Exhibit/Reference	Amount of Input VAT
Exhibit not found in the records of the case	PPPPP-66	1,328.57
Supporting documents not available for verification		7,686.62
No supporting documents for purchase from Mercury International Sec with invoice no. 11043		112,500.00
Total		**121,515.19**