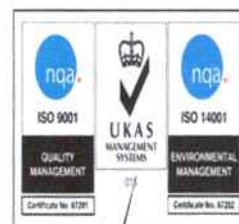




Republic of the Philippines  
Department of Environment and Natural Resources  
**ENVIRONMENTAL MANAGEMENT BUREAU**  
Regional Office No. VIII  
DENR Compound, Brgy. 2, Jones St., Tacloban City, Philippines  
Tel. No: (053) 832-2319/(053) 832-1088  
Email Address: embr8\_records@emb.gov.ph



22 March 2022

ENVIRONMENTAL MANAGEMENT BUREAU  
RELEASED BY: *[Signature]*  
DATE: 3/24/2022  
TIME: 4:58 PM

**USEC. ARDELIZA R. MEDENILLA, MNSA, CESO I**  
Undersecretary for Support Services  
Department of Public Works and Highways- Central Office  
Manila, Philippines

Dear **Usec. Medenilla**:

Environmental Greetings!

This Office is writing upon the instance of your letter dated 22 November 2021 to this Office requesting for the submission of the Statement of Expenditures for the Settlement of the amount due from this Office and refund of any unexpended/unused amount to the Source Agency (DPWH), in relation to the outstanding unliquidated Cash Advances supposedly by this Office as of 22 November 2021 amounting to **Four Hundred Thirty Nine Thousand Three Hundred Eighty Seven and 90/100 Pesos Only (P 439, 387.90)** under Fund 02101151- GOP Counterpart Funds (Formerly Fund 102- Foreign Assisted Project Fund) for the replacement and maintenance of trees affected by the Samar Road Rehabilitation Project.

As this Office was not privy to the said transaction, it was deemed proper by this Office to inquire upon the involvement of the DENR Regional Office No. VIII on the matter. In response, said office, thru the Chief, Finance Division, submitted a letter dated 17 February 2022 to Ms. Genevieve E. Cuaresma, OIC- Director, Finance Service of the DPWH Central Office, while transmitting therewith a Check bearing the amount of **Four Hundred Thirty-Nine Thousand Three Hundred Eighty-Seven and 90/100 Pesos Only (P 439, 387.90)** as refund of the unutilized funds for the above-described activity.

For your information and reference, attached is a copy of the said letter together with the relevant documents.

Thank you and best regards.

Respectfully,

*[Signature]*  
**ENGR. REYNALDO B. BARRA**  
OIC- Regional Director



Republic of the Philippines  
**DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES**  
Region VIII Eastern Visayas  
Sto. Niño Extension, Tacloban City  
Tel Nos (053) 832-0825 / (053) 832-0281 / (053) 832-0855/  
(053) 832-1887 / (053) 321-1462  
Website: <http://www.denr.gov.ph> Email: [r8@denr.gov.ph](mailto:r8@denr.gov.ph)

February 17, 2022

**GENEVIEVE E. CUARESMA**  
OIC-Director, Finance Service  
DPWH Central Office  
Bonifacio Drive, Port Area, 652 Zone 068  
Manila, 1018 Metro Manila

**ATTENTION: MS. JACQUELINE TOLENTINO**  
Accountant II

Dear Madam:

In compliance to your demand letter dated November 22, 2021 addressed to the EMB R8 Regional Director Reynaldo B. Barra, we are respectfully transmitting herewith the check in the amount of **FOUR HUNDRED THIRTY-NINE THOUSAND THREE HUNDRED EIGHTY-SEVEN PESOS AND 90/100 ONLY (P 439,387.90)** for the refund of the unutilized balance for the DPWH-MCC funded activities under Fund 02101151 – GOP Counterpart Funds (formerly Fund 102 – Foreign Assisted Project Fund) for the replacement and maintenance of trees affected by the Samar Road Rehabilitation Project.

Enclosed are the following documents:

1. Check No. 4702144 dated February 16, 2022
2. DV No. 22-02-0315
3. DENR R8 Statement of Fund Utilization as of December 31, 2018 verified by COA
4. DPWH demand letter dated November 22, 2021
5. DPWH Status of Fund Transfer as of November 17, 2021
6. JEV No. 2019-11-005612 dated November 13, 2019
7. Liquidation of Fund Transfer – Inter-Agency Fund
8. DPWH demand letter dated March 13, 2019
9. DPWH demand letter dated February 14, 2018
10. DPWH Subsidiary Ledger as of November 22, 2021

Kindly send the official receipt to the following address:

Cashier Susana Luego  
DENR Regional Office No. VIII  
Sto. Niño Extension, Tacloban City  
6500, Leyte

Thank you.

Very truly yours,

**SONIA Q. MEJIDO**  
Chief, Finance Division

cc: The Regional Director  
EMB Regional Office No. VIII

The Chief, PFMS – DENR R8  
DENR R8 Focal Person

Records Unit  
DENR Regional Office No. VIII

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES  
Sto. Niño Ext. Tacloban City  
Admin., GSS-Records Unit/Tel. 832-0831

**RELEASED**

Signature: *[Signature]*  
Name: MA ANTONETTE B. NUNEZ  
DATE: 2/21/22 TIME: 9:57

ENVIRONMENTAL MANAGEMENT BUREAU  
RECEIVED  
DATE: 2/21/22  
TIME: 10:10 am

ACCOUNT NO  
000182-1186-99

ACCOUNT NAME  
DENR RVIII TRUST FUND 101



CHECKING  
0004702144

BRSTN  
11035  
0019

Member: PDIC

DATE 02 - 16 - 2022

PAY TO THE ORDER OF DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS

P \*439,387.90\*\*

PESOS \*FOUR HUNDRED THIRTY-NINE THOUSAND THREE HUNDRED EIGHTY-SEVEN PESOS & 90/100 ONLY\*

"We allow the electronic clearing of this check and hereby waive the presentation for payment of this original to LANDBANK."

DOCUMENTARY STAMP - PAID


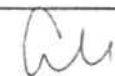
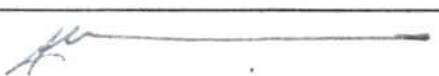



**LANDBANK**

TACLOBAN BRANCH  
SAGKAHAN DISTRICT  
TACLOBAN CITY

⑈0004702144⑈11035⑈0019⑈000182118699⑈000



 <div>Republic of the Philippines DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES Regional Office VIII, Tacloban City</div>		Fund Cluster :	
		Date: 02/08/2022 DV No.: 22020315	
<b>DISBURSEMENT VOUCHER</b>			
Mode of Payment	<input type="checkbox"/> MDS Check <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)		
Payee	DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS	TIN/Employee No.:	ORS/BURS No.:
Address	Bonifacio Drive, Port Area, Manila		
Particulars		Responsibility Center	MFO/PAP
To refund unexpended/unutilized balance for the DWPH-MCC funded activities under Fund 102 - Foreign Assisted Project Fund for the replacement and maintenance of trees affected by the Samar Road Rehabilitation Project in the amount of...			
Amount Due			Php 439,387.90
			Php 439,387.90
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.			
<div>SONIA Q. MEJIDO</div> Chief, Finance Division			
B. Accounting Entry:			
Account Title		UACS Code	Debit
Due to NGAs - DPWH		20201050-00-01	439,387.90
Cash in Bank - LCCA		10102020-24-01	439,387.90
C. Certified:		D. Approved for Payment	
<input checked="" type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input checked="" type="checkbox"/> Supporting documents complete and amount claimed proper		FOUR HUNDRED THIRTY-NINE THOUSAND THREE HUNDRED EIGHTY-SEVEN PESOS AND 90/100 ONLY (Php 439,387.90)	
Signature		Signature	
Printed Name	LOVELY ANN D. ORO	Printed Name	ARTURO N. SALAZAR, DM, CESO IV
Position	OIC-Chief, Accounting Section Head, Accounting Unit/Authorized Representative	Position	ARD for Management Services Agency Head/Authorized Representative
Date	02.08.22	Date	
E. Receipt of Payment			JEV. No.
Check/ADA No.:	4702149	Date:	2-8-22
Signature:		Bank Name & Account Number:	
		Printed Name:	
Official Receipt No. & Date/Other Documents			

ROB  
Accounting Section  
RECEIVED  
2/8/22  
Date

PROCESSED  
Date 2-8-22

Department of Environment & Natural Resources  
Region 8, Tacloban City  
**STATEMENT OF FUND UTILIZATION**  
Fund 102-MCC  
As of December 31, 2018

Balance as of September 30, 2018	Php	217,062.87
Add:		
<b>Total Cash</b>		<b>217,062.87</b>
Less: Disbursements		

Date	Check No.	Payee	Particulars	Construction in Progress-Land Improvements (10600010)	Guaranty/Security Deposits Payable (20401040-00-01)	Travelling Expenses-Local (50201010)	Total
<b>Sub total for the month of October 2018</b>							
			***No Transaction***				
<b>Sub total for the month of November 2018</b>							
			***No Transaction***				
<b>Sub total for the month of December 2018</b>							
			***No Transaction***				
<b>Total Disbursements</b>							
<b>Unadjusted Balance as of December 31, 2018</b>							


Reconciling Items:								Php	217,062.87
--------------------	--	--	--	--	--	--	--	-----	------------


<b>Add:</b>	<b>Retention Money Released</b>								
	EDCAI Check No. 167709 dated 12/1/2014							22,770.00	
	EDCAI Check No. 167779 dated 1/20/2015							9,900.00	
	Boco Farmers Association Check No. 3620102 dated 1/11/2018							97,625.04	
	Sfo Ternas Farmers Association Check No. 3620103 dated 1/11/2018							92,749.99	
									<b>223,045.03</b>

<b>Less:</b>	<b>Transposition error in the 12/31/17 cash balance carried over to January 2018 SFU</b>								
	Balance forwarded							752,912.90	
	Correct balance							752,192.90	
	Difference							720.00	<b>(720.00)</b>

<b>Adjusted Balance as of December 31, 2018</b>	<b>Php</b>	<b>439,387.90</b>
---	------------	-------------------

Certified Correct:  
  
**CANDICE DIANNE B. PARENA**  
Chief, Accounting Section

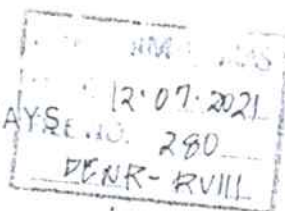
Approved by:  
  
**ARTURO N. SALAZAR, DM**  
ARD for Management Services

Verified by:  
  
**CYNTHIA B. SANTOS**  
State Auditor IV





Republic of the Philippines  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
CENTRAL OFFICE  
Manila



November 22, 2021

12-14-21  
8:32 PM

**REGIONAL DIRECTOR REYNALDO B. BARRA**

Environmental Management Bureau (EMB) –Region VIII  
DENR Compound, Jones Street  
Tacloban City

**ATTENTION:**

**MS. MARIBEL B. MUNSAYAC**

Chief, Finance and Administrative Division

Dear Director Barra:

Our records show that the outstanding unliquidated Cash Advances of your office as of November 22, 2021 amounted to **FOUR HUNDRED THIRTY NINE THOUSAND THREE HUNDRED EIGHTY SEVEN AND 90/100 PESOS ONLY (P 439,387.90)** under Fund 02101151 – GOP Counterpart Funds (Formerly Fund 102 – Foreign Assisted Project Fund) for the replacement and maintenance of trees affected by the Samar Road Rehabilitation Project.

Please be informed that the latest liquidation report received from your office was taken up in our books in the amount of P 9,911,157.35 under JEV-2019-11-005612 dated November 13, 2019.

In view of the above, we request for the submission of the Statement of Expenditures for the settlement of the amount due from your Office and refund of any unexpended/unused amount to the Source Agency (DPWH) pursuant to COA Circular No. 94-013 dated December 13, 1994. Otherwise, submit a **certification** if this can no longer be found in your books to support our request for write-off to the Commission on Audit (COA).

We will appreciate your immediate response on this matter.

Very truly yours,

**ARDELIZA R. MEDENILLA, MNSA, CESO I**

Undersecretary for Support Services

- Encl:
- 1) Schedule of Subsidiary Ledger per e-NGAS as of November 22, 2021
  - 2) Status of Fund Transfer as of November 17, 2021
  - 3) JEV-2019-11-005612 dated November 13, 2019
  - 4) Demand letter dated March 13, 2019, and February 14, 2018

- cc:
- The Resident Auditor – EMB  
Tacloban City
  - COA Resident Auditor  
DPWH-CO

U.1.2 JNB/FKK/JMZP



STATUS OF FUND TRANSFER  
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES - EMB, REGION VIII  
SUMMARY OF FUND TRANSFER / LIQUIDATION REPORTS SUBMITTED / UNLIQUIDATED CASH ADVANCES  
Fund 101151  
As of November 17, 2021

PARTICULAR	FUND	AMOUNT	TRANSFER OF FUNDS		No.	LIQUIDATION REPORT SUBMITTED	UNLIQUIDATED CASH ADVANCES (2 - 3 = 4)	BALANCE (1 - 2 = 5)	PROJECTS
			DATE	CHECK NO.					
ARRM EMB-A-12 0006451 dated 01-02-2012	101151	6,154,197.00	02/15/2013	8042973	1	3,857,488.00			Replacement and Maintenance of trees affected by the Samar Road Rehabilitation Project for: a) CONTRACT PACKAGE I - Buray-Tenau Road Section b) CONTRACT PACKAGE II - Tenau-Laf-Sulaf Road, Western and Eastern Samar c) CONTRACT PACKAGE III - San Julian-Balampayan Road Section d) CONTRACT PACKAGE IV - Wright-Tat-Boronjan- Guan Road
LAA NO. 01 (DENR) DPWH 2012 dated 12-27-2012		3,969,478.25	10/14/2015	9805778	2	1,216,212.00			
LAA NO. 01 (DENR) DPWH 2013 dated 05-10-2013		6,981,040.50	02/11/2014	8985664	3	175,269.40			
LAA NO. 02 (DENR) DPWH 2013 dated 12-03-2013		3,781,426.20	10/14/2015	9805780	4	2,127,313.19			
LAA NO. 01 (DENR) DPWH 2012 dated 11-13-2014			10/14/2015	9805779	5	750,355.77			
ONR NO. 1022012-12-004178 dated 12-27-2012					6	2,212,732.94			
ONR NO. 1022013-05-001311 dated 05-10-2013					7	9,911,157.35			
ONR NO. 1022013-12-004212 dated 12-03-2013									
ONR NO. 1022014-11-009241 dated 11-13-2014									
Sub Total		20,889,642.55				20,450,254.65	439,387.90		
TOTAL (Page 1)		20,889,642.55				20,450,254.65	439,387.90		

Prepared by:  
  
JACQUELINE TOLENTINO  
Accountant II

Reviewed by:  
  
FARIA K. KARIM  
Accountant IV

Certified correct by:  
  
MARY ANTOINETTE Z. PUNO  
Department Chief Accountant

Noted by:  
  
GENEVIEVE ESCOBAR-SMA  
OIC, Office of the Director, Finance Service

<b>Journal Entry Voucher</b> Department of Public Works and Highways 180010100000 - DPWH Central Office		Funding (02101151) Foreign Assisted Project Fund - General Fund - New General Source Appropriations - GoP Counterpart Funds		NoJEV-2019-11-005612	
		Transaction Type Liquidation of Fund Transfer (Intra-Agency and Inter-agency Transfers) - LIQLT001		Date, November 13, 2019	
Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Construction in Progress - Infrastructure Assets	10699020	00	9,911,157.35	
	Due from National Government Agencies	10303010	00		9,911,157.35
TOTAL				9,911,157.35	9,911,157.35
Supporting Documents					
Date	Description	Document No			
02/13/13	Check	8042973			
02/21/14	Check	8985564			
05/10/13	Letter of Allotment Advice (LAA)	01-(DENR)-DPWH-2013			
09/30/13	Check	6547816			
10/14/15	Check	9805778			
10/14/15	Check	9805779			
10/14/15	Check	9805780			
12/03/13	Letter of Allotment Advice (LAA)	02-(DENR)-DPWH-2013			
12/27/12	Letter of Allotment Advice (LAA)	01-(DENR)-DPWH-2012			
12/31/14	Letter of Allotment Advice (LAA)	01-(DENR)-DPWH-2012(CP4)			
12/31/18	Liquidation Report	07			



Particulars : Liquidation of Fund Transfer - Inter-Agency Fund

IMPLEMENTING AGENCY: DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES - DENR - REGION VIII

PROJECT: Replacement and Maintenance of Trees affected by the Samar Road Rehabilitation Project for

- a) CONTRACT PACKAGE I - Buray-Tenani Road Section
- b) CONTRACT PACKAGE II - Tenani-Taft-Sulat Road, Western and Eastern Samar
- c) CONTRACT PACKAGE III - San Julian-Balangkayan Road Section
- d) CONTRACT PACKAGE IV - Wright-Taft-Borong-Gulan Road

LAA No. 01-(DENR)-DPWH-2012 dated December 27, 2012

LAA No. 01-(DENR)-DPWH-2013 dated May 10, 2013

LAA No. 02-(DENR)-DPWH-2013 dated December 03, 2013

LAA No. 01-(DENR)-DPWH-2012 dated December 13, 2014

Total Cash Advance

Check No. 8042973 dtd 02-13-2013 P 3,078,598.80

Check No. 8547816 dtd 09-30-2013 3,969,978.25

Check No. 8985564 dtd 02-21-2014 3,490,520.25

Check No. 9805778 dtd 10-14-2015 3,078,598.80

Check No. 9805780 dtd 10-14-2015 3,490,520.25

Check No. 9805779 dtd 10-14-2015 3,781,426.20

P 20,889,642.55

Less: Previous Liquidations 3,857,488.00

Error reported in previous liquidations (274.00)

375,269.40

2,127,313.19

750,355.77

2,212,732.94

Balance P 10,350,545.25

Less: This Liquidation 9,911,157.35

Unliquidated Amount P 439,387.90

\* Statement of Fund Utilization as of December 31, 2018 is certified correct by the Chief Accountant, approved by the ARD for Management Services and duly verified by the State Auditor.

\*\* Liquidation Report No. 07 for the above-mentioned releases.

\*\*\* As per Circular No. 2016-002 dated May 31, 2016 re: "Updates on Prescribing the Revised Guidelines and Documentary Requirements for Fund Transfers" as part of the documentary requirements for fund transfers stated in Item 3.1.1 of COA Circular No. 2012-001 is hereby amended to read as follows:

"Certification by the Accountant that funds previously transferred to the Implementing Agency (IA) has been liquidated and accounted for in the books."

The post-audit of transactions is not a prerequisite to the succeeding release of funds

Prepared by : JACQUELINE TOLENTINO

Approved by : MARY ANTOINETTE Z. PUNO

Date Printed : Monday, November 15, 2021

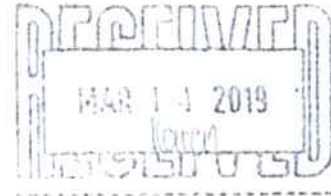


Republic of the Philippines  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
CENTRAL OFFICE  
Manila

March 13, 2019

REGIONAL DIRECTOR LETECIA R. MACEDA  
Environmental Management Bureau (EMB) -Region VIII  
DENR Compound, Jones Street  
Tacloban City

ATTENTION: **MS. MARIBEL B. MUNSAYAC**  
Chief, Finance and Administrative Division



Dear Director Maceda:

Our records show that the outstanding unliquidated Cash Advances of your office as of December 31, 2018 amounted to **TEN MILLION THREE HUNDRED FIFTY THOUSAND FIVE HUNDRED FORTY FIVE AND 25/100 PESOS ONLY (P 10,350,545.25)** under Fund 02101151 - GOP Counterpart Funds (Formerly Fund 102 - Foreign Assisted Project Fund) for the replacement and maintenance of trees affected by the Samar Road Rehabilitation Project.

Please be informed that we did not receive any reply to our previous demand letter dated February 14, 2018.

In view of the above, we respectfully reiterate our request for the submission of the Statement of Expenditures for the settlement of the amount due from your Office and refund of any unexpended/unused amount to the Source Agency (DPWH) pursuant to COA Circular No. 94-013 dated December 13, 1994. **Otherwise, submit a certification if this can no longer be found in your books.**

We will appreciate your immediate response on this matter.

Very truly yours,

  
**ARDELIZA R. MEDENILLA, MNSA, CESO I**  
Undersecretary for Support Services

- Encr:
- 1) Schedule of Subsidiary Ledger per e-NGAS as of December 31, 2018
  - 2) Status of Fund Transfer as of December 31, 2018
  - 3) Demand letter dated February 14, 2018

cc:

- The Resident Auditor - EMB  
Tacloban City
- COA Resident Auditor  
DPWH-CO

8.112 JT/FRK/MZD



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
CENTRAL OFFICE  
MANILA

February 14, 2018

REGIONAL DIRECTOR LETECIA R. MACEDA  
Environmental Management Bureau (EMB) –Region VIII  
DENR Compound, Jones Street  
Tacloban City

ATTENTION: Chief Accountant  
Financial Management Service

Dear Director Maceda:

Our records show that the outstanding unliquidated Cash Advances of your office as of December 31, 2017 amounted to **TEN MILLION THREE HUNDRED FIFTY THOUSAND FIVE HUNDRED FORTY FIVE AND 25/100 PESOS ONLY (P 10,350,545.25)** under Fund 02101151 – GOP Counterpart Funds (Formerly Fund 102 – Foreign Assisted Project Fund) for the replacement and maintenance of trees affected by the Samar Road Rehabilitation Project, details as follows:

CHECK NO.	DATE OF CHECK	AMOUNT
Check No. 8042973	2/15/2013	
Check No. 8547810	9/30/2013	3,078,598.80
Check No. 8985564	2/21/2014	3,969,978.25
Check No. 9805778	10/14/2015	3,490,520.25
Check No. 9805779	10/14/2015	3,078,598.80
Check No. 9805780	10/14/2015	3,781,426.20
TOTAL		3,490,520.25
Less: Previous Liquidations		20,889,642.55
UNLIQUIDATED AMOUNT		10,539,097.30
		<b>10,350,545.25</b>

The unliquidated amount is included in the Audit Observation Memorandum No.: DPWH-OSEC-AOM No. F102-2018-001 (2017) dated February 8, 2018. It is stated under the said AOM that;

"We reiterate our previous recommendation that DPWH-OSEC management should: continuously send demand/follow-up letters to the concerned implementing agencies and NGOs/POs to enforce the liquidation of funds transferred and to facilitate the refund of any unutilized balance..."

In view of the above, immediate submission of the Statement of Expenditures is hereby requested for the settlement of the amount due from your Office and refund any unexpended/unused amount to the Source Agency (DPWH) pursuant to COA Circular No. 94-013 dated December 13, 1994.

We will appreciate your immediate response on this matter.

Very truly yours,

  
ARDELIZA R. MEDENILLA, MNSA, CESO I  
Undersecretary for Support Services

- cc: 1) Schedule of Subsidiary Ledger per e-NGAS as of December 31, 2017  
2) Status of Fund Transfer as of December 31, 2017  
3) AOM

- cc: • The Resident Auditor – EMB  
Tacloban City  
• COA Resident Auditor  
DPWH-CO

8: 2 JTRK/mzp





Department of Public Works and Highways  
180010100000 - DPWH Central Office

Subsidiary Ledger  
As of November 22, 2021

Foreign Assisted Project Fur

Account of Department of Environment & Natural Resources (DENR)-EMB, Region VIII				Account Code	
Office/Address				GL	10303010 Due from National Government Agencies
Contact Person/Number				SL	10303010-00-001-000-722-470-AAF
Date	Particulars	Reference	Debit	Credit	Balance
Jan 1	Beginning Balance		439,387.90		439,387.90
	Ending Balance				439,387.90