

CPA
Hello Abie, (RR-2022-013179)
Please retrieve and attach a
photocopy of the LDBAP & DV
(4 copies). Thank you.
No. 9919030216 dated 3/29/19 (folder no. 27) ppines



ENVIRONMENTAL MANAGEMENT BUREAU

Regional Office No. VIII
DENR 8 Compound, Brgy. 2, Jones Extension, Tacloban City
Tel No: (053) 832-1088 / (053) 832-2319
Email Address: emb8_records@emb.gov.ph



May 23, 2022

MS. CELIA S. TERADO, CPA
State Auditor III
Audit Team Leader- EMB R8
NGS R8, Cluster 8, Team No. 31

ENVIRONMENTAL MANAGEMENT BUREAU
RELEASED BY: *[Signature]*
DATE: 5/29/2022
TIME: 9:19am

Madam:

In compliance to Audit Observation Memorandum No. 2022-003 (2021), in reiteration of prior year's observation, we are transmitting herewith a copy of the demand letter sent out to Naval State University for their unliquidated fund transfer to NGAs.

Kindly acknowledge receipt hereof.

Thank you and more power.

Very truly yours,

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



Republic of the Philippines
Department of Environment and Natural Resources
ENVIRONMENTAL MANAGEMENT BUREAU
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March 23, 2022

DR. VICTOR C. CAÑEZO, JR.
OIC – University President
Biliran Province State University (BILSU)
formerly Naval State University (NSU)
Naval, Biliran

Attention: **The Accountant**

Subject: **DEMAND FOR LIQUIDATION OR REFUND OF FINANCIAL ASSISTANCE TO NATIONAL GOVERNMENT AGENCIES**

Sir:

Greetings!

This letter has reference to the fund transfer made by EMB 8 to your office in the amount of **P 45,000.00** covered by **LDDAP/ADA No. 9919030216** dated **3/28/2019** intended for the implementation of the National Ecosavers Program in your university.

COA Circular No. 94-013 dated December 13, 1994 sets forth the rules and regulations in the grant, utilization and liquidation of funds transferred to implementing agencies. It aims to ensure that the transfer is properly taken up in the books of the Source Agency (SA) and the Implementing Agency (IA). Likewise, it guarantees utilization of the fund for its intended purpose along with compliance to appropriate accounting and reporting requirements.

Section 4.6 of the aforementioned circular further provides that *within ten (10) days after the end of each month or at the end of the agreed period for the project*, the IA shall submit the Report of Checks Issued (RCI) and the Report of Disbursement (RD) to report the utilization of the funds. Moreover, Section 6.7 requires the IA to return to the SA any unused balance upon completion of the project.

In compliance to COA's Audit Observation Memorandum No. 2022-003 (2021), recipient NGAs shall be compelled by EMB8 to immediately submit the utilization/liquidation reports pursuant to COA Circular 94-013. Furthermore, as communicated to the management during the conduct of the Exit Conference for the Calendar Year 2021, fund transfers which remain outstanding for more than one year

raises doubt whether these were utilized for their intended purpose, hence, shall be refunded to the IA.

Please be apprised that as of this juncture, we have not received any liquidation/utilization report verified by your Resident Auditor, thus, the said fund transfer remains outstanding per our records. In this regard, may we request the immediate submission of the liquidation reports and/or refund of any unutilized portion thereof. Kindly submit the documentary requirements verified by your Resident Auditor to the Accountant of this Office with the following details:

MS. LIKA NEL Q. MEJIDO

Accountant III

DENR-Environmental Management Bureau Regional Office 8

DENR Compound, Brgy. 2, Jones Street, Tacloban City

In case of a refund, please address the check to **Environmental Management Bureau Regional Office 8** as payee.

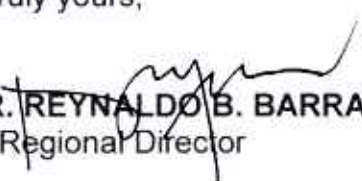
To reiterate, pertinent COA rules and regulations on liquidation of fund transfers require the submission of the following, to wit:

- 1.) Copy of the Report of Check Issued and Report of Disbursement certified correct by the Accountant, approved by the Head of Implementing Agency and duly audited by the Auditor of the Implementing Agency;
- 2.) Credit Notice issued by the Auditor of the Implementing Agency.

We hope to receive your liquidation/utilization reports as soon as possible in order to facilitate the recording in the books of accounts. This shall clear our records of any unliquidated fund transfers and prevent the issuance of a Notice of Suspension from the Commission on Audit.

Thank you and more power.

Very truly yours,


ENGR. REYNALDO B. BARRA
OIC - Regional Director

cc: COA Auditor
EMB 8 - Records Section
File

LIST OF DEMANDABLE ACCOUNTS PAYABLE - ADVICE TO DEBIT ACCOUNT (LDDAP-ADA)

Department : Department of Environment and Natural Resources
 Agency : Environmental Management Bureau Region VIII
 Address : EMB Building, DENR Compound, Brgy. 2, Tacloban City
 Tax Identification No.: 000-722-470-003
 Date Established : June 23, 1999
 MDS-GSB Branch : LBP -Tacloban Real Branch 2173-9001-74
 Fund Code : 101
 ICA No. : NCA-BMB-E-19-0000711

I. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)

CREDITOR			IN PESOS				REMARKS	
NAME	PREFERRED SERVICING BANK SAVINGS/ CURRENT ACCT. NO.	OBLIGATION	ALLOTMENT CLASS (Per UACS) Account Code	GROSS AMOUNT	W/HOLDING TAX	NET AMOUNT	OB No.	Amount
9919030216								
<u>Current Year A/Ps</u>								
EYECO II IN No.: 000-611-721-000	LBP Tacloban Real Acct. No.: 1732-1013-29	50200000	5020402000	763.33	3.94	759.39	2019-03-402	763.33
Sub-total				763.33	3.94	759.39		
<u>Prior Years' A/Ps</u>								
NAVAL STATE UNIVERSITY - STF	LBP - Naval, Biliran Branch Acct. No.: 1212-1150-84	50200000	5021403000	45,000.00	2,250.00	42,750.00	2017-12-80	45,000.00
Sub-total				45,000.00	2,250.00	42,750.00		
GRAND TOTAL				45,763.33	2,253.94	43,509.39		

I hereby warrant that the above List of Due and Demandable A/Ps was prepared in accordance with existing budgeting, accounting and auditing rules and regulations.

Certified Correct.


PASTOR L. MONTEJO
 Accountant III

I hereby assume full responsibility for the veracity and accuracy of the listed claims, and the authenticity of the supporting documents as submitted by the claimants.


Approved:

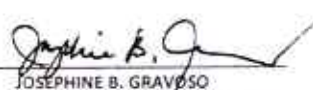

JOSEPHINE B. GRAVOSO
 OIC-Asst. Chief, Finance and Admin. Division

II. ADVICE TO DEBIT ACCOUNT (ADA)

MDS-GSB of the Agency:
 Please debit MDS Sub-Account Number: 2173-9001-74
 Please credit to the account of the above listed creditors to cover payment of accounts payable (Aps)
TOTAL AMOUNT : FORTY-THREE THOUSAND FIVE HUNDRED NINE PESOS & 39/100 (Php 43,509.39)

Agency Authorized Signatories:

1. 
SHIRLEY G. JACA
 Admin. Office III/Cashier

2. 
JOSEPHINE B. GRAVOSO
 OIC-Asst. Chief, Finance and Admin. Division

FOR MDS-GSB USE ONLY

Instructions:

Agency shall arrange the creditors on a "first-in, first-out" basis. That is according to date of receipt of supplier's/creditors billing, duly supported with complete documents.

MDS-GSB branch concerned shall indicate under "Remarks" column, non-payments made to concerned creditors due to inconsistency in information (creditor account name, number) between LDDAP-ADA and bank records.

Notes: The LDDAP-ADA is an accountable form
 Indicate the description /name and (JACS code)

LDDAP-ADA NO. 101-03-103-2019
 Date of Issue: March 28, 2019

FOR BANK USE ONLY:

WE HAVE DEBITED/CREDITED ABOVE ACCOUNT/S AS INSTRUMENTS:

VERIFIED BY: POSTED BY: CHECKED BY: APPROVED BY:

