



Republic of the Philippines
Department of Environment and Natural Resources
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Website: <http://www.denr.gov.ph> E-mail: web@denr.gov.ph

MEMORANDUM

TO : **The Regional Executive Directors**
DENR Regional Offices
CAR, NCR, I – XIII

FROM : **The Undersecretary**
Finance, Information Systems and Climate Change

SUBJECT : **REITERATION TO REFUND ALL UNUTILIZED DEPED FUNDS IN RELATION TO THE IMPLEMENTATION OF SURVEYING AND TITLING OF PUBLIC SCHOOL SITES**

DATE : 16 April 2021

This is to reiterate the directive per Memorandum No. 2019-422 dated 15 May 2019 on the unliquidated funds transferred by the Department of Education (DepEd) to this Department intended for the implementation of surveying and titling of public school sites, in response to the letter dated February 28, 2019 from DepEd, requesting for immediate submission of the Audited Statement of Expenditures or Refund for the said unliquidated funds amounting to ₱ 8,245,764.22 as of December 31, 2018.

Likewise, a letter dated March 3, 2021 from the same agency was referred by the Lands and Management Bureau (LMB) to this office on April 22, 2021, requesting for comment and update on the status of the outstanding unliquidated balance amounting to ₱ 3,169,054.54 for funds transferred by DepEd to DENR to implement the surveying and titling of school sites of regional offices I, II, III, IV-A and V, in relation to Audit Observation Memorandum (AOM) No. 2021-004 (2020) issued by the Commission of Audit (COA) to DepEd.

Kindly submit immediately the following documents, for evaluation and/or verification by the Accounting Division, to wit:

1. Liquidated report with received stamp by respective COA Resident Auditor;
2. Validated deposit slip for the unutilized/unspent balances refunded to DENR – Trust Fund (LBP Account No. 0712-1005-91); and
3. Validated deposit slip for the unutilized/unspent balances refunded directly to the BTr – DepEd Office of the Secretary (LBP Account No. 3402-2484-90), if available.

For purchase of equipment recorded in the liquidation reports, please be guided of Section 17 of the General Accounting Manual (GAM) Volume I on the acquisition of Property, Plant, and Equipment through Fund Transfer to Other Government Agencies or Civil Society Organizations which states that:

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"b. Acquisition by Implementing Agency/Entity:

- 1. The funds received from the inter-agency transfer shall be recorded in the fund cluster for trust receipts as assets.*
- 2. The implementing agency/entity shall record/monitor the purchased out of inter-agency transferred funds when the PPE meets the recognition criteria.*

At the end of the project, the transfer shall be made in accordance with the Memorandum of Agreement/Understanding (MOA/U) as in the following cases:

Case 1 – The MOA/U provides that the PPE will be donated to the implementing agency/entity.



Case 2 – The MOA/U provides that the PPE will be returned by the implementing agency/entity to the source agency/entity."

Kindly coordinate with the Property and Supply Management Division to facilitate the concerns on the acquisition of PPE from funds received from the inter-agency transfer, and submit the supporting documents for proper documentation of the said purchase.

The List of Status of Liquidation Advances for the Surveying and Titling of School Sites of DepEd as of April 15, 2021 is also attached for reference.

For clarifications, your representative may contact Mr. Ronald B. Nilo/Ms. Maribelle Grace C. Garcia of the Accounting Division at telephone no. 02 8928 0254.

For strict and immediate compliance.

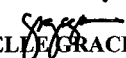

ATTY. ANALIZA REBUELTA – TEH


cc: **The Director**
Land Management Bureau

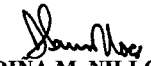

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
OFFICE OF THE SECRETARY
STATUS OF FUNDS - SURVEYING & TITLING OF SCHOOL SITES
DepED Trust Fund
As of April 15, 2021

OFFICE	OLD MOA						NEW MOA			BALANCE FOR LIQUIDATION	REMARKS
	TRANCHE				LIQUIDATION/ REFUND	UNLIQUIDATED BALANCE	Released to Operating Units*	LIQUIDATION/ REFUND	UNLIQUIDATED BALANCE		
	1st	2nd	3rd	Total							
1	2	3	4	5 (2+3+4)	6	7 (=5-6)	9	9	10(=8-9)	11(=7+10)	
LMB	855,300.00	655,472.00	3,868,448.00	5,379,220.00	5,379,220.00	-	3,000,000.00	2,136,397.84	863,602.16	863,602.16	Issued demand letter on 06/29/2020
Region 2	855,300.00	427,783.00	570,377.00	1,853,460.00	1,853,460.00	-	850,000.00	814,942.10	35,057.90	35,057.90	Issued demand letter on 06/29/2020
Region 3	855,300.00	427,783.00	570,377.00	1,853,460.00	1,853,460.00	-	850,000.00	761,298.24	88,701.76	88,701.76	Issued demand letter on 06/29/2020
Region 4A	855,300.00	427,783.00	570,377.00	1,853,460.00	1,853,460.00	-	1,700,000.00	1,427,781.19	272,218.81	272,218.81	Issued demand letter on 06/29/2020
Region 4B	855,300.00	427,783.00		1,283,083.00	1,153,212.19	129,870.81	1,105,000.00	430,298.53	674,701.47	804,572.28	Issued demand letter on 06/29/2020
Region 6		427,783.00	570,377.00	998,160.00	998,160.00	-	977,500.00	932,165.00	45,335.00	45,335.00	Issued demand letter on 06/29/2020 It was noted that the liquidation report of PENRO Aklan showed a purchase of equipment pertaining to the one (1) unit of laptop (Check no. 0976459 dated December 30, 2014) amounting to P46,480.00.
Region 11		427,783.00		427,783.00	427,783.00	-	1,020,000.00	780,363.33	239,636.67	239,636.67	Issued demand letter on 06/29/2020
GRAND TOTAL	4,276,500.00	3,222,170.00	6,149,956.00	13,648,626.00	13,518,755.19	129,870.81	9,502,500.00	7,283,246.23	2,219,253.77	2,349,124.58	

Prepared by:


MARIBEL GRACE C. GARCIA
Accountant II

Certified correct:


DINA M. NILLOSAN
Department Chief Accountant




Republic of the Philippines

Department of Environment and Natural Resources

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MEMORANDUM

TO : **THE REGIONAL EXECUTIVE DIRECTORS**
• DENR Regions 1 - 13, CAR, and NCR
BUREAU DIRECTOR
• Land Management Bureau

FROM : **UNDERSECRETARY**
Administration, Finance, Human Resources, Information Systems,
Legal, Legislative Affairs and Anti-Corruption

SUBJECT : **REFUND OF ALL UNUTILIZED DEPED FUND IN
RELATION TO THE IMPLEMENTATION OF SURVEY AND
TITLING OF PUBLIC SCHOOL SITES**

DATE : **MAY 15 2019**

This refers to the letter of Undersecretary Annalyn M. Sevilla dated 28 February 2019 on the unliquidated fund transfer to DENR from the Department of Education (DepEd) intended for the implementation of survey and titling of public school sites.

In this connection, you are hereby instructed to submit to the Accounting Division the following:

- a) liquidation report with COA received Stamped; and
- b) validated deposit slip for the unutilized/unspent balances refunded through deposit to BTR – DepEd Office of the Secretary (LBP Account No. 3402-2484-90), if any.

In the case of refund directly deposited to the DENR-Trust Fund (LBP Account No. 0712-1005-91), submit a copy of validated deposit slip to DENR-CO, Accounting Division for the issuance of Official Receipt and proper recording.

Attached herewith is the Status of Liquidation of Advances as of April 30, 2019.

For further clarification and inquiries, you may contact Mr. Ronald B. Nilo / Ms. Gloria Nimo thru direct line no. (02) 928-0254.

For your information and strict compliance.


ATTY. ERNESTO D. ADOBO, JR., CESO I.