



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City, 1100
Tel. Nos. (632) 929-66-26 to 29 • (632) 929-62-52
929-66-20 • 929-66-33 to 35 • 929-70-41 to 43

MEMORANDUM

FOR/TO : The Undersecretaries
The Assistant Secretaries
The Service Directors
The Division Chiefs
DENR Central Office

The Executive Directors and National Coordinator
Manila Bay Coordinating Office
Pasig River Coordinating and Management Office
River Basin Coordinating Office
CARP National Coordinating Office

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

SUBJECT : Audit Observation Memorandum (AOM) No. 2023-004(2022) issued by
the Commission on Audit (COA)

DATE : 25 March 2023

This has reference to the Audit Observation Memorandum (AOM) No. 2023-004 (2022) dated 23 March 2023 issued by the Commission on Audit (COA) on the FY 2022 Fund Utilization of the DENR-Central Office.

The evaluation of COA on the DENR-Central Office FY 2022 Fund utilization in compliance with Section 68, General Provisions of the FY 2022 General Appropriations Act, Republic Act No. 11639.

Please be informed that COA noted the utilization of funds was not fully utilized as shown below:

Expense Class	Allotment	Obligation	Disbursement	Balance	Unpaid Obligations	Utilization Rate	Disbursement Rate
PS	663,883,304.73	662,383,718.95	634,624,006.71	1,499,585.78	27,759,712.24	99.77%	95.81%
MOOE	1,195,816,040.69	1,068,330,391.56	857,100,428.68	127,485,649.13	211,229,962.88	89.34%	80.23%
CO	888,645,164.91	701,839,131.01	602,428,686.03	186,806,033.90	99,410,444.98	78.98%	85.84%
Total	2,748,344,510.33	2,432,553,241.52	2,094,153,121.42	315,791,268.81	338,400,120.10	88.51%	86.09%

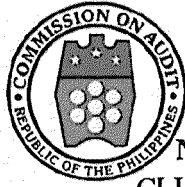
The above allotment is inclusive of the three major programs and projects, the **National Greening Program (NGP)**, **Manila Bay Rehabilitation Program**, and the **Pasig River Rehabilitation Project**, which registered zero percent, 83.99 percent, and 89.95 percent utilization rates, respectively.

It was recommended by COA to **provide a detailed remedial action plan** to reflect the specific measures to be undertaken to resolve the identified issues to ensure the attainment of the physical and financial targets to deliver the optimum services to the intended beneficiaries of the programs and projects.

In this regard, please be reminded to **cause the full utilization of allotments** to realize the optimum results and benefits on the programs and projects completed as timely as intended, and to ensure the timely implementation of the programs and projects **to avoid non-utilization of allotments released.**

For your information and guidance.


ATTY. ANALIZA REBUELTA-TEH



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
NATIONAL GOVERNMENT AUDIT SECTOR
CLUSTER 8- AGRICULTURE AND ENVIRONMENT
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES 1
Visayas Ave., Diliman, Quezon City

Office of the Auditor – Team NCR-01

AOM No. 2023-004(2022)

Date: March 23, 2023

AUDIT OBSERVATION MEMORANDUM (AOM)

For: **HON. MARIA ANTONIA YULO LOYZAGA**
Secretary
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City

Attention: **ANGELITO V. FONTANILLA**
Director, Financial and Management
Service

DIÑA M. NILLOSAN
Chief, Accounting Division

MAYBELL N. MANGUBOS
Chief, Budget Division

We have evaluated the compliance on the fund utilization under Section 68, General Provisions (GP), Republic Act (RA) No. 11639 or Fiscal Year (FY) 2022 General Appropriations Act (GAA), as implemented by Item 3.3 of National Budget Circular No. 587, dated January 3, 2022, and Executive Order No. 91 dated September 9, 2019 (Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and for other Purposes) of the DENR-CO for the calendar year (CY) 2022 and noted the following:

Finding No. 1

Of the agency's allotment for CY 2022 of **₱2,748,344,510.33**, only **₱2,432,553,241.52** or 88.51 percent was utilized/obligated and **₱2,094,153,121.42** or 86.09 percent was disbursed until December 31, 2022, contrary to Section 68, General Provisions (GP) of the Fiscal Year (FY) 2022 General Appropriations Act (GAA), as implemented by Item 3.3 of National Budget Circular No. 587, dated January 4, 2022. Agency's appropriation/allotment is inclusive of the major programs as follows: (i) appropriation/allotment of **₱22,075,209.00** for National Greening Program which



registered zero utilization and disbursement for the year; (ii) appropriation/allotment of **₱1,065,189,445.54** for Rehabilitation of Manila Bay, having 83.99 percent utilization/obligation or **₱894,616,843.58** and disbursement of **₱880,974,175.39** or 98.47 percent; and (iii) appropriation/allotment of **₱ 111,858,310.05** for Pasig River Rehabilitation, having 89.95 percent utilization/obligation or **₱100,621,080.44** and disbursement of **₱75,007,399.86** or 74.54 percent.

The government budget is the financial plan of the agency for a given period, usually for a Fiscal Year (FY), which shows what its resources are, and how they will be generated and used over the fiscal period. The budget is the government's key instrument for promoting its socio-economic objectives. It also refers to the income, expenditures, and source of borrowings of the National Government (NG) that are used to achieve the national objectives, strategies and programs during the year.

To ensure the fulfilment of the mandates of the various government agencies, the National Budget for FY 2022 was approved through RA No. 11639, also known as the GAA for FY 2022, which provides in its General Provisions that:

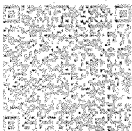
"Section 68. Cash Budgeting System. Appropriations authorized in this Act, including budgetary support to GOCCs and financial assistance to LGUs, shall be available for release and obligation for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2023, except for personnel services which shall be available for release, obligation and disbursement until December 31, 2022. On the other hand, appropriations for the statutory shares of LGUs shall be available for release, obligation and disbursement until appropriations are fully utilized and funds are fully disbursed.

Likewise, construction of infrastructure projects, delivery of goods and services, inspection and payment shall be made not later than December 31, 2023.

After the end of the validity period, all unreleased appropriations and unobligated allotments shall lapse, while unexpended or undisbursed funds shall revert to the unappropriated surplus of the General Fund in accordance with Section 28, Chapter 4, Book VI of E.O. No. 292 and shall not thereafter be available for expenditure except by subsequent legislative enactment. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs, shall strictly observe the validity of appropriations and the reversion of funds.

Also, Item 3.3 of National Budget Circular No. 587, dated January 3, 2022 provides that:

"Consistent with Section 68, GPs of the FY 2022 GAA and The President's Veto Message, all appropriations authorized under the FY 2022 GAA, shall be available for release, obligation, and disbursement for the purpose specified, and under the same General and Special Provisions of said GAA applicable thereto, as follows:



3.3.1 Personnel Services until December 31, 2022:

3.3.2 Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) until December 31, 2023, including construction of infrastructure projects, delivery of goods and services, inspection and payment."

Overall Fund utilization

The DENR-CO has a total appropriation of ₱3,351,403,000.00, per RA No. 11639 or the GAA for FY 2022. In addition, the agency has a continuing appropriation of ₱228,646,245.99 or a total appropriation of ₱3,580,049,245.99.

The Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) or the Financial Accountability Report No. 1 (FAR 1) of DENR-CO for FY 2022 showed that out of total allotment of ₱2,748,344,510.33, ₱2,432,553,241.52 or 88.51 percent were utilized/obligated, leaving an unutilized allotment of ₱315,791,268.81. Moreover, total disbursements for the year amounting to ₱2,094,153,121.42 or 86.09 percent of the total obligations of ₱2,432,553,241.52. The utilization of funds was not fully utilized pursuant to Section 68, GP of the FY 2022 GAA, as implemented by Item 3.3 of National Budget Circular No. 587, dated January 3, 2022. Breakdown of fund utilization per expense class is shown in **Table 1**.

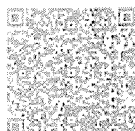
Table 1 - Overall Fund Utilization/Obligation

Expense Class	Allotment	Obligation	Disbursements	Unobligated Allotment	Unpaid Obligations	Utilization Rate (%)	Disbursement Rate (%)
	a	b	c	d=a-b	e=b-c	f=b/a	g=c/b
PS	663,883,304.73	662,383,718.95	634,624,006.71	1,499,585.78	27,759,712.24	99.77	95.81
MOOE	1,195,816,040.69	1,068,330,391.56	857,100,428.68	127,485,649.13	211,229,962.88	89.34	80.23
CO	888,645,164.91	701,839,131.01	602,428,686.03	186,806,033.90	99,410,444.98	78.98	85.84
Total	2,748,344,510.33	2,432,553,241.52	2,094,153,121.42	315,791,268.81	338,400,120.10	88.51	86.09

Total unutilized balance of ₱315,791,268.81 were attributed from the following, among others:

- Change of management and transition process in the second semester of the year.
- Adjustments of salary of the Contract of Services (COS) due to late and absences.
- Balance attributed from cost-cutting measure in the procurement of common-use office supplies and materials and from completion of procurement of various PPE items bid at lower cost.
- Failure in the bidding process in the procurement for various items.
- Delay in implementation of projects.

The above allotment is inclusive of the three major programs, the National Greening Program (NGP), Manila Bay Rehabilitation Program (MBRP) and the Pasig River Rehabilitation which registered zero percent and 83.99 percent and 89.95 percent utilization rates, respectively.



Reported Fund Utilization for National Greening Program (NGP)

The NGP was implemented by virtue of Executive Order (E.O.) No. 26 dated February 24, 2011. The program is anchored on the government's goal of reducing poverty, ensuring food security, conserving the environment and biodiversity, and enhancing climate change mitigation and adaptation. It also seeks to improve water quality in rivers and irrigation for farm lands, reduce the potential for flooding, soak up carbon dioxide out of the atmosphere, and lay the foundation for an expanded wood-products economy. The NGP aims to plant 1.5 billion trees in 1.5 million hectares within a period of six years from 2011 to 2016.

To sustain the gains of reforestation and attain the intended long-term outcome, E.O. No. 193 was issued on November 12, 2015, expanding the coverage of the NGP (enhanced NGP) to include all the remaining unproductive, denuded and degraded forest lands and extending its implementation from 2016 to 2028.

The DENR-CO has reported a total allotment for NGP of ₱22,075,209.00, ₱22,034,000.00 for current year appropriations and ₱41,209.00 for continuing appropriations, of which none was obligated and disbursed during the year because the work and financial plan (WFPs) for the implementation activities under this Program, Activities, and Projects (P/A/Ps) were not finalized due to the change of priorities of the new administration.

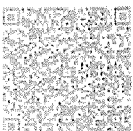
Table 2 - Fund Utilization/Obligation on National Greening Program

Expense Class	Allotment	Obligation	Disbursements	Balance	Unpaid Obligations	Utilization Rate (%)	Disbursement Rate (%)
	a	b	c	d=a-b	e=b-c	e=b/a	f=c/b
MOOE	6,691,889.00	0.00	0.00	6,691,889.00	0.00	0.00	0.00
CO	15,383,320.00	0.00	0.00	15,383,320.00	0.00	0.00	0.00
Total	22,075,209.00	0.00	0.00	22,075,209.00	0.00	0.00	0.00

Reported Fund Utilization for Manila Bay Rehabilitation Project (MBRP)

On December 18, 2008, the Supreme Court in a landmark decision issued a mandamus ordering 13 government agencies "to clean up, rehabilitate and preserve Manila Bay, and restore and maintain its waters to SB level [Class B] sea waters per Water Classification Tables under DENR Administrative Order 34 [1990]) to make them fit for swimming, skin-diving and other forms of contact recreation (G.R. Nos. 171947-48). The issuance of Department Administrative Order (DAO) 2011-01 entitled Strengthening the Manila Bay Coordinating Office (MBCO) is one of the strategies under the operational plan. The DAO designated three DENR Regional Executive Directors who have jurisdiction over the Bay as Regional Coordinators and Heads of their own reconstituted Manila Bay Site Coordinating/Management Office.

On February 19, 2019, President Rodrigo R. Duterte issued Administrative Order No. 16, "Expediting the Rehabilitation and Restoration of the Coastal and Marine Ecosystem of the Manila Bay and Creating the Manila Bay Task Force". The Task Force members shall



perform their functions in accordance with their agency mandates and as prescribed in the Writ of Continuing Mandamus issued by the Supreme Court.

The current year's allotment for the rehabilitation of Manila Bay amounted to ₱967,435,000.00 and a continuing allotment of ₱97,754,445.54 or a total allotment of ₱1,065,189,445.54. For 2022, the total utilization/obligation amounted to ₱894,616,843.58 or a utilization rate of 83.99 percent. Moreover, disbursement for the year amounted to ₱880,974,175.39 or 98.48 percent. Breakdown of fund utilization per expense class is shown in **Table 3**.

Table 3 - Fund Utilization/Obligation on Rehabilitation of Manila Bay

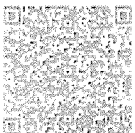
Expense Class	Allotment	Obligation	Disbursements	Balance	Unpaid Obligations	Utilization Rate (%)	Disbursement Rate (%)
	a	b	c	d=a-b	e=b-c	e=b/a	f=c/b
MOOE	406,170,815.54	359,572,785.46	351,637,746.82	46,598,030.08	7,935,038.64	88.53	97.79
CO	659,018,630.00	535,044,058.12	529,336,428.57	123,974,571.88	5,707,629.55	81.19	98.93
Total	1,065,189,445.54	894,616,843.58	880,974,175.39	170,572,601.96	13,642,668.19	83.99	98.48

Total unutilized balance of ₱170,572,601.96 were attributed specifically from the following:

- Procurement of security, operation, and maintenance services was not accepted by the Bids and Awards Committee (BAC) because the Sewerage Treatment Plants (STP) located in Libertad, Pasay City, and Manila Baywalk was not completely turned over to DENR by MMDA and there was no Property Accountability Receipt (PAR) that was issued.
- Failure in the procurement process in the maintenance of the Manila Baywalk Dolomite Beach due to the late submission of revised Terms of Reference.
- Funds allocated for the Habagat Operations activity for the extensive coastal cleanup drives along the coast of the bay was not used because the activity was funded by stakeholders or volunteers from the different government agencies and civil society organizations who actively participated in the activity.
- The Memorandum of Agreement (MOA) between DENR and Laguna Lake Development Authority (LLDA), with a project cost of ₱123,435,000.00 was canceled due to the discrepancies in the signed MOA which was not complied with by LLDA.
- The fund allocated for the Manila Bay Rehabilitation Workshop was not utilized because the Workshop was advised to be conducted on a National Level, however, the activity was rescheduled due to conflicting schedule with the Multi-Stakeholders Meeting in Luzon, Visayas, and Mindanao.
- Failure to submit the necessary documents required by the Inspection and Pre-Acceptance Committee (IC) for the construction of the guard house.
- Completion of the procurement of various PPE items at lower bid costs.

Reported Fund Utilization for Pasig River Rehabilitation

On November 2, 2019, President Rodrigo Duterte issued EO No. 93, "Disestablishment of the Pasig River Rehabilitation Commission". Some of the functions of the defunct Pasig River Rehabilitation Commission (PRRC) was transferred to The Manila



Bay Task Force which was tasked to update and take the lead in the overall implementation of the Pasig River rehabilitation Master Plan.

Through the issuance of the DENR Administrative Order No. 2020-02, the Pasig River Coordinating and Management Office (PRCMO) was created to ensure the continuity of the plans and programs for the rehabilitation and development of the Pasig River System relative to the Manila Bay Rehabilitation Program.

The current year's allotment for the Pasig River Rehabilitation amounted to ₱101,399,778.00 and a continuing allotment of ₱10,458,532.05 or a total allotment of ₱111,858,310.05. For 2022, the total utilization/obligation amounted to ₱100,621,080.44 or a utilization rate of 89.95 percent. Moreover, disbursement for the year amounted to ₱75,007,399.86 or 74.54 percent. Breakdown of fund utilization per expense class is shown in **Table 4**.

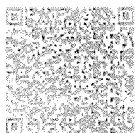
Table 4 - Fund Utilization/Obligation on Pasig River

Expense Class	Allotment	Obligation	Disbursements	Unobligated Allotment	Unpaid Obligations	Utilization Rate (%)	Disbursement Rate (%)
	a	b	c	d=a-b	e=b-c	e=b/a	f=c/b
PS	9,218,666.66	9,218,666.66	9,212,416.66	0.00	6,250.00	100.00	99.93
MOOE	85,330,123.39	77,675,414.36	64,557,483.17	7,654,709.03	13,117,931.19	91.03	83.11
CO	17,309,520.00	13,726,999.42	1,237,500.03	3,582,520.58	12,489,499.39	79.30	9.02
Total	111,858,310.05	100,621,080.44	75,007,399.86	11,237,229.61	25,613,680.58	89.95	74.54

Total unutilized balance of ₱11,237,229.61 were attributed specifically from the following:

- Generated savings from the successful procurement of various PPE items thru competitive public bidding amounting to ₱3,573,000.58.
- Unimplemented P/A/Ps for current and continuing appropriations due to late approval of contract and request for hiring Contract of Service.
- The failure in the bidding process and other modes of procurement for various PPE items which have affected the budget utilization amounting to ₱1,381,090.00 due to the following reasons resulting in the delayed implementation, completion, delivery, and payment, such as:
 - a. the bidder did not meet the minimum qualifications,
 - b. no prospective bidder purchased the bidding documents,
 - c. low Approved Budget for the Contract (ABC)
- Under the FY 2021 continuing appropriations, difficulty in the procurement of various supplies and materials due to cancellation of the Notice of Award and Notice to Proceed by the winning supplier, and the delay in the completion of documentary requirements before the end of CY 2022, resulting in the approval of the Notice of Obligation Request and Status Adjustment (NORSA) to adjust the allotment obligated for the purpose.

The overall fund utilization and disbursement rate for CY 2022 of 88.51 and 86.09 percent, respectively, indicates that the agency is not fully compliant with Section 68, GP of



the FY 2022 GAA, as implemented by Item 3.3 of National Budget Circular No. 587, dated January 3, 2022.

This is a reiteration of prior year's audit observation. In CY 2021, the overall fund utilization rate was 92.90 percent and the disbursement rate was 90.63 percent which is higher than this year.

We reiterated our prior year's recommendation that the Management provide the detailed remedial action plan to reflect the specific measures to be undertaken to resolve the identified issues to ensure attainment of physical and financial targets to deliver the optimum services to the intended beneficiaries of the programs.

Finding No. 2

Of the total net cash allocation of ₱2,482,243,789.42 received during the year, only 90.91 percent or ₱2,256,674,640.61 was disbursed as at December 31, 2022, which is not fully compliant with Executive Order No. 91 dated September 9, 2019. The balance of ₱225,569,148.81 was reverted to the National Treasury.

EO No. 91 dated September 9, 2019 requires the adoption of the cash budgeting system effective FY 2019 in order to formulate and implement a National Budget that is supportive of and consistent with the socio-economic development plan, and oriented towards the achievement of explicit objectives and expected results to ensure that funds are utilized and operation are conducted effectively, economically and efficiently.

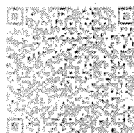
Section 1. Adoption of the Cash Budgeting System provides that *"The government hereby adopts the Cash Budgeting System (CBS) effective 01 January 2019. Accordingly, the following are hereby directed:*

a. All authorized appropriations shall be available for obligation and disbursement only until the end of each fiscal year (FY);

b. Obligations incurred by the National Government within each FY shall be implemented during the same FY. Goods and services corresponding to said obligations shall be delivered or rendered, inspected and accepted by the end of each FY; xxx

Overall Disbursements Rate

The agency received a total cash allocation of ₱4,020,318,283.00 during the year, of which the amount of ₱1,538,074,493.58 were transferred to DENR-Regional Offices through the issuance of Notice of Transfer Allocation (NTA), leaving a net cash allocation of ₱2,482,243,789.42 for the DENR-CO. Out of the total net cash allocation of ₱2,482,243,789.42 only 90.91 percent or ₱2,256,674,640.61 was disbursed as of December



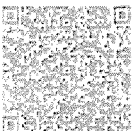
31, 2022, leaving a balance of ₱225,569,148.81, which is not fully compliant with Executive Order No. 91 dated September 9, 2019. Breakdown of the disbursement per fund cluster is shown in **Table 5**.

Table 5 - Overall Cash Utilization/Disbursement

Particulars	NCA Received (Net of NTA) (a)	NCA Transferred to Region (b)	NCA Received for DENR CO (Net of NTA) (a-b=c)	Disbursement (d)	Balance (c-d=e)	Utilization Rate (%) (d/c=f)
<i>Fund Cluster 01 - Regular Agency Fund</i>						
Regular	3,215,039,078.00	1,489,216,121.58	1,725,822,956.42	1,624,972,478.19	100,850,478.23	94.16
Accounts Payable	748,402,000.00		748,402,000.00	623,711,667.75	124,690,332.25	83.34
Terminal Leave	53,939,956.00	48,758,372.00	5,181,584.00	5,153,246.42	28,337.58	99.45
Sub-total	4,017,381,034.00	1,537,974,493.58	2,479,406,540.42	2,253,837,392.36	225,569,148.06	90.90
<i>Fund Cluster 07 - Trust Receipt</i>						
Performance Security Bond	2,064,028.00	-	2,064,028.00	2,064,027.40	0.60	100.00
Fund Transfer	100,000.00	100,000.00	-		-	0.00
Honorarium	773,221.00		773,221.00	773,220.85	0.15	100.00
Sub-total	2,937,249.00	100,000.00	2,837,249.00	2,837,248.25	0.75	100.00
Total	4,020,318,283.00	1,538,074,493.58	2,482,243,789.42	2,256,674,640.61	225,569,148.81	90.91

The balance of ₱225,569,148.81 was attributed to the following, among others;

- Procurement of Geographic System (GIS) Software Maintenance and Firewall amounting to ₱45,000,000.00 for CENROs, PENROs, Regional Offices, Bureaus and Central Office was delayed due to the late processing of procurement documents, the contract is for approval of the Secretary.
- Procurement of various Information and Communications Technology (ICT) Equipment amounting to ₱10,500,000.00 is still for bidding and technical evaluation of Abstract of Quotations.
- Procurement of System software amounting to ₱16,900,000.00 is still for evaluation of eligibility of requirements submitted by the bidder and for deliberation of BAC TWG - the revised shortlisting and technical criteria scheduled in October 2022.
- Delay in processing of Progress Billing No. 1 & 2 of the Procurement Service—Manila Bay Coordinating Office amounting to ₱2,600,000.00 due to incomplete documents.
- Janitorial services for the period August 1-30, 2022 and payment for PLDT covering the period January, February and June 2022 were paid in October 2022 totaling to ₱3,500,000.00.
- Disbursement vouchers submitted with incomplete documents resulting to delay processing and consequently were not able to be included in LBP's cut-off.
- Cancellation of the fund transfer to LLDA amounting to ₱123,435,000.00 due to the discrepancies in the signed MOA which was not complied with by LLDA.
- Unprocessed DVs in December 2022.




Of the total NCA received amounting to ₱2,482,243,789.42, 9.09 percent or a total of ₱225,569,148.81 unutilized NCA was reverted back to BTR.


The disbursement rate of 90.72 percent indicates that cash were not fully utilized hence, the agency is not fully compliant with Executive Order No. 91 dated September 9, 2019.

This is a reiteration of prior year's audit observation. In CY 2021, the disbursement rate was 93.35 percent which is higher than this year.

We reiterate our prior year's recommendation that the Management ensure the timely execution/implementation of the P/A/Ps to be able to attain its objective in a timely manner and avoid the automatic reversion of program appropriations to the Bureau of Treasury and to deliver optimum services to the intended beneficiaries.

May we have your comments on the above audit observations within five (5) calendar days from receipt hereof.


COA Signed
2023-03-23
09:29:49
ATTY. EDSON M. YAMBOT
 Audit Team Leader
 DENR-CO


COA Signed
2023-03-23
09:36:12
VIOLIX Q. MOLINA
 OIC-Supervising Auditor
 DENR 1 & 2

Proof of Receipt of AOM:

Name of Person Responsible	Position/Designation	Received By: (Pls print and sign)	Date
Hon. Maria Antonia Yulo Loyzaga	DENR Secretary		
Angelito V. Fontanilla	Director, FMS		
Diña M. Nillosan	Chief, Accounting Division		
Maybell N. Mangubos	Chief, Budget Division		

VQM/EMY/ajag
 AOM on Fund and Cash Utilization

