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December 22, 2021

**MEMORANDUM**

TO : All CENROs


FROM : The Provincial Environment and  
Natural Resources Officer

**SUBJECT : COMPLIANCE AUDIT OF THE NATIONAL GREENING  
PROGRAM (NGP) INTERVIEW QUESTIONS**

Herewith is a copy of the above subject interview questionnaire from our COA Resident Auditor.

In this regard, kindly provide your answer to the pertaining questions in a separate sheet of paper and submit to this office not later than Friday, December 24, 2021.

For strict compliance.

  
**ERIBERTO B. SAÑOS, CESE**

## COMPLIANCE AUDIT OF THE NATIONAL GREENING PROGRAM (NGP) INTERVIEW QUESTIONS

1. How do DENR initially plan the NGP? What was the concept behind the NGP? What was envision to be achieved with NGP? How it should be achieved? How the tree plantations be continuously protected?

2. What is the difference between DMC and DENR Administrative Order (DAO)?

When can a DMC be issued?

When can a DAO be issued?

3. What is the definition of "Trees" as used in Section 2 of E.O. 26? When can a seedling be considered a tree to be counted as "Trees" to comply with Section 2 of E.O. 26?

Provide us with the Summary of the Trees planted by PENRO per Region supported with the detailed list of projects or tree plantations established with columns for the seedlings planted, validated survival rate per project and the actual trees planted after three years of NGP contract implementation (See Annex A-D for the format).

4. What are the causes/reasons for the non-achievement of the NGP objective to **plant 1.5 billion trees** in spite of the fact that the area covered reached 1.66 million hectares?
5. Does revisiting and in-depth analysis of gaps in E.O. 26 and DENR MC No. 2011-01 been undertaken prior to the issuance of DENR MC No. 2013-06? If so, show us the proof that evaluation/further study have been done or any means of verifications (MOVs).

6. What was your consideration in changing the NGP strategy in E.O. 26 and DMC 2011-01 on social mobilization into Comprehensive Site Development activities in DMC 2013-06 without amending the provisions in E.O. 26?
7. Is it not necessary that the implementing guidelines aligns with the provisions of the law? Such that the strategy under DENR MC 2013-06 should not deviate from the strategy under E.O. 26?
8. Since DMC 2013-06 covers only the establishment of tree plantations in projects with areas of 100 hectares and above, what were the basis in contracting with Peoples Organization of all NGP projects with areas 100 hectares and below under the comprehensive site development activities?
9. Does DENR Central Office have monitoring team to monitor the NGP projects' implementation? How often the monitoring done? Why the deviations of strategy in the field was not corrected immediately? Or why are they allowed to implement NGP projects below 100 hectares through CSD without the specific guidelines?
10. What is the basis of DENR in allocating the commodity to be planted in the NGP Commodity Roadmap?

By giving more weight to timber production and non-timber products, which shall be subjected to harvesting to serve its purpose, does it not deviate the purpose of NGP and the mandate of the DENR, which is to develop, rehabilitate, maintain and protect the forest?

More so that NGP projects are capital investments/expenditures of the government considering that these were charged to **capital outlay** and are recorded as **Land Improvement – Reforestation Projects** in the books of the DENR. What will happen to the recorded assets of the government when these are harvested by tenured holders?



What is your legal basis to allow the harvesting of NGP project when there was no provision in E.O. 26 that provides for the harvesting of trees planted to address the lumber needs of the country?

11. Does the provision under Section 3.3.1 – “Provision of Incentives” and the payment for contracts for the maintenance and protection/Comprehensive Site Development to POs not sufficient to address the NGP's objectives of “poverty reduction” and “food security”?

12. What is the mandate of the DENR in terms of forestry, particularly in NGP?

13. Why is it that DENR (NGP) gives more importance to “poverty reduction and food security issue”, which are the mandate of the DA and DSWD rather than their own mandate, which are “biodiversity conservation and climate mitigations and adaptation”?

14. Based on the data provided on the NGP Accomplishments by Commodity, protection forest and urban greening accounts for only 20% while other commodity accounts for 80% of the seedlings planted (Timber production = 44.23%, Non-timber species = 23.79% and agro-forestry = 33.44%).

What are the considerations of DENR in allocating only 20% for protection forest? Is it not that climate change and its impact is the pressing problems now a days, as the world leaders addresses its alarming impact in the COP 26?

Does climate change and its impact and biodiversity loss need not be equitably addressed by the NGP? Is sustainability of tree species, such as planting of indigenous trees not to be prioritized by NGP? Why?

15. Is timber production, a responsibility of the government particularly the DENR? Is it not the responsibility of the private sectors to invest for the planting of trees for commercial purposes?

16. Is it not that the mandate of the DENR is to "develop, rehabilitate, maintain and protect the forestland"? Why the government need to spend its scarce resources for lumber supply needs when this can be addressed by public sector or the tenured holders?
17. Is it not the responsibility of public sector to address the lumber supply needs and privilege given to tenure holders to plant, use and managed the forestlands they have tenured? Why the government through NGP planted trees in tenured areas when it can be harvested by the POs or tenure holder?
18. Section 6 of E.O. 26 – Implementing Guidelines mandated all the 16 participating agencies/institutions, within fifteen (15) days from date of this E.O., to issue their respective guidelines to implement the NGP, does the DENR formulated the "conceptual framework" for the NGP prior to the start-up of the NGP implementation? If so, provide us the copy.

We found the sustainability provision in Section 7 of DENR MC 2013-06 lacks legal basis and not aligned to E.O. 26. What is the legal basis then of Section 7 of DENR MC 2013-06?

19. Is the DENR not encroaching the function of the DA as regards the planting of agroforestry and non-timber species?
20. What is/are the basis of DENR in formulating the commodity roadmap? Do the DENR have the **forestlands zoning plan** and the overall survey, mapping and planning results that provides data/reports that supports the estimates of the number of species indicated in the NGP Commodity Roadmap? Please provide us the documents/reports or any means of verifications (MOVs).



21. It seems that only the DENR is implementing the NGP even covering the mandate of other convergence partners when it is a convergence initiatives between DA, DAR and DENR and other government agencies?

22. Is the DENR not aware that the provision of the contract under Annexes 1 and 2 of DMC 2013-06 under Article II – Funding, specifically Section 3 is not aligned with the NGP budget considering its NGP funding sources are from Capital Outlay?

Also, Section 5 of same DMC and GPPB Res. No. 2014-09, as regard the Community Participation Procurement Manual, categorized NGP under the Infra Projects and therefore, payments shall be made on a progress billing duly supported with the proof of works accomplished and the DENR Validations Reports and not through advance payment. The GPPB Resolution No. 12-2007 applies only to project indicated in the general appropriations act to be implemented with NGO specifically the school building projects of the DepEd but still subject to eligibility requirements. What was the basis of DENR for the grant of financial assistance through advance payments as shown in the schedule of release in Section 3, Art. II of Annexes 1 and 2 instead of payment through progress billing per CBPM?

23. How do DENR reconcile the capital outlay budget and the provisions under GPPB Resolution No. 2014-09 with Section 3, Article II – Funding of the MOA?

24. Is the NGP planning and policy team aware of the GPPB Res. No. 09-2014 issued on May 23, 2014 entitled “Approving and Adopting the Community Participation Procurement Manual (CPPM) and the Implementing Guidelines for Negotiated Procurement under Section 53.12 (Community Participation) of the Revised Implementing Rules and Regulations of Republic Act (RA) No. 9184? If so, did the DENR adopt the said Manual in the procurement of NGP projects under the CSD considering that DENR MC No. 2013-06 was not amended to align with CBPM?

25. Are status of accomplishments, including geo-tagged photos and impact to community, of all projects of NGP in all Regions and PENROs are uploaded with the DENR Website? With DBM Unified Reporting System? If so, please provide us with the duly certified list of all projects with uploaded status of accomplishments including geo-tagged photos and impact to the community at the DENR website and the DBM URS. The list of geo-tagged photos should be by PENRO per Region.

26. What are the outputs of the Survey, Mapping and Planning (SMP)? Are all projects with SMP activity performed before it was procured?

27. Why is it that the required outputs of Survey, Mapping and Planning (SMP) not provided under the responsibility of the DENR in the DMC 2013-06?

Why are responsibilities of the DENR, such as the preparation of the Work and Financial Plan, project site preparation, seedling production (convergence initiatives) and geo-tagging of NGP sites are given to the POs under Section 5 and Art. III of Annexes 1 & 2 of DENR MC No. 2013-06?

28. Why is it that the responsibility for preparation of Work and Financial Plan (WFP) is given to the NGP Partners? Is it not that the WFP that POs should prepare is only for purposes of bid proposal? Do the POs have the required competence to prepare the WFP? If they were assisted by the DENR, why not the DENR prepares the WFP?

29. On the Results of Third Party Evaluation the DENR submitted for CYs 2013-2015 and 2016,

- a. How did the DENR get the over-all Average Survival Rate of 53.29% and 63.38% since not all of the regions/PENROs submitted for the No. of Sites, Total Area Evaluated, survival rate, and other relevant data?



- b. How DENR do determined the total area for evaluation and the sampling method applied or what are the standards used?
30. What are the means of monitoring the implementation of the NGP by the DENR to ensure compliance by the implementing units with the NGP implementing guidelines? Was there interventions instituted to correct the problems encountered in the process of implementation of NGP projects?
31. Were DENR MC, Department Administrative Orders and other agreements concerning the NGP implementation cascaded to the DENR field offices? Were these guidelines fully explained to the implementing officials in the Regions and the PENROs?
32. Were trees from NGP and ENGP plantations, which were illegally cut or stolen and/or cut without approved cutting permit were reported to DENR and relief from accountability requested from COA?
33. How frequent the Task Force Lawin monitors the NGP and ENGP turned-over tree plantations? What are the measures instituted to protect the NGP projects turned-over to the DENR?
34. Were there reports of illegal cutting of trees? Were request for relief from accountability been filed before the COA?
35. What were the reasons why not all damaged/destroyed NGP/ENGP Plantations were not reported to COA? If reported, no request for relief from accountability have been filed?



36. Are all logs derived from cutting permits issued by DENR due to road widening, office/building expansions were turned-over to DENR through the CENROs/PENROs and duly accounted for by the DENR and properly disposed of?

Interviewee/s:

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CONCURRED BY:

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Designation

Interviewed by:

  
**HELEN Q. DIAZ**

OIC-Audit Team Leader