

	Republic of the Philippines Department of Environment and Natural Resources			
	OFFICE: OAD, IAS	CONTROL NO.: AFS.CO-IAS-OAD.2021.013	DATE GIVEN: 21 July 2021	TARGET RESPONSE DATE: 30 July 2021
	AUDIT FINDING SHEET ON NATIONAL GREENING PROGRAM (NGP) REGION 4B – MIMAROPA			
PREPARED BY:				
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REVIEWED BY:		APPROVED BY:		
 MABEL F. COLOMA OIC Chief, Operations Audit Division		 GAVIN D. EDJAWAN, MNSA Interim Director, Internal Audit Service		
As per the Performance Audit on National Greening Program (NGP), we found the below-listed gap/deficiency. Please complete the section "Root Cause" to identify the cause of the control weakness; and the section "Remarks" which is the response to the indicated gap and/or brief description of action plan/taken. Please return this form with Means of Verification (MOVs) to the Operations Audit Division (OAD) on or before the target response date.				
AREA	REFERENCE NO.	AUDITEE		
MAINTENANCE AND PROTECTION (Minor Nonconformity)	R4B-PMar-003	PENRO MARINDUQUE PENRO NGP Coordinator		
CRITERIA				
Criteria for Condition Nos. 1 and 2 DENR Memorandum Circular No. 2013-06 Section 5. Responsibilities of Parties Section 5.2 The Partner shall [...] Ensure at least 85% survival of established plantations; [...]				
Criteria for Condition No. 1 Memorandum of Agreement (DENR and BLGU-Duyay) 2nd Year Maintenance and Protection 3. No payment of maintenance and protection activities shall be made unless the e-NGP Partner shall have delivered at least 85% survival rate based on the number of seedlings actually planted. [...]				
Criteria for Condition No. 2 Memorandum of Agreement (DENR and Bagtingon Butterfly Breeders Association) 2nd Year Maintenance and Protection 3. No payment of maintenance and protection activities shall be made unless the e-NGP Partner shall have delivered at least 85% survival rate based on the number of seedlings planted. [...]				
CONDITION				
DUYAY, BOAC, MARINDUQUE (41 hectares)				
1. As per Disbursement Voucher and Check dated 28 March 2019 and 29 March 2019, respectively, LGU Duyay was paid for Maintenance and Protection activities amounting to Php 59,778.00 despite having 84% survival rate based on the Inspection Report dated 10 December 2018. Said payment was noncompliance with Section 3 of the 2 nd Year Contract that "no payment shall be made unless the e-NGP Partner shall have delivered at least 85% survival rate."				

BAGTINGON, BUENAVISTA, MARINDUQUE (49 hectares)

2. As per Disbursement Voucher and Check dated 25 March 2019 and 27 March 2019, respectively, the PO (B3A) was paid for Maintenance and Protection activities amounting to Php 67,670.63 despite having 82% survival rate based on the Inspection Report dated 21 December 2018. Said payment was noncompliance with Section 3 of the 2nd Year Contract that *"no payment shall be made unless the e-NGP Partner shall have delivered at least 85% survival rate."*

(TO BE ACCOMPLISHED BY THE AUDITEE)

ROOT CAUSE

REMARKS (Explanation and Plan of Actions with Target Dates; or Action Taken)

PROCESS OWNER (Responsible for Action)

NOTED BY

FOR. ELLEN PARAÑAQUE
PENRO NGP Coordinator

IMELDA M. DIAZ
OIC PENRO, Marinduque

Date Signed:

Date Signed: