



Republic of the Philippines
Department of Environment and Natural Resources

OFFICE:
OAD, IAS

CONTROL NO.:
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DATE GIVEN:
21 July 2021

TARGET RESPONSE DATE:
30 July 2021

**AUDIT FINDING SHEET ON NATIONAL GREENING PROGRAM (NGP)
REGION 4B – MIMAROPA**

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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
OBSERVATIONS	R4B-PMar-004	PENRO MARINDUQUE PENRO NGP Coordinator PENRO Accountant
CONDITION		

A. Work and Financial Plan vis-à-vis Accomplishments

DUYAY, BOAC, MARINDUQUE

1. Delayed implementation of activities per Work and Financial Plan of the Partner, such as follows:

Activity	Per WFP	Date Completed per Request for Inspection
Nursery Establishment	2 nd Quarter of CY 2017 (April to May)	27 December 2017
Seedling Production		10 October 2017
Site Preparation and Outplanting	3 rd to 4 th Quarters of CY 2017 (July to December)	20 December 2017 (50%) 27 December 2017 (100%)
1 st Year Maintenance and Protection	4 th Quarter of CY 2017 (October to November)	27 December 2017

Based on WFP, the activities were targeted in the 2nd Quarter of CY 2017. However, the Contract was prepared only on 27 June 2017. Moreover, payment of 15% Mobilization Fund amounting to Php 136,182.55 was only released to BLGU Duyay on 09 October 2017 per Check No. 120315 – four (4) months after signing the Contract.

B. Processing of Payments

1. Delayed processing of payments in the 1st to 3rd year implementation of NGP, such as follows:

DUYAY, BOAC, MARINDUQUE
2nd Year M&P

Due of Payment per Contract	Request for Inspection	Inspection Report	Disbursement Voucher
1 st Payment (July 2018)	03 August 2018	24 September 2018	03 December 2018

2 nd Payment (September 2018)	08 November 2018	10 December 2018	28 March 2019
3 rd Payment (December 2018)			

3 rd Year M&P			
Due of Payment per Contract	Request for Inspection	Inspection Report	Disbursement Voucher
1 st Payment (March 2019)	22 July 2019	30 August 2019	17 September 2019
2 nd Payment (June 2019)			
3 rd Payment (September 2019)			
4 th Payment (December 2019)	12 November 2019	19 December 2019	17 March 2020

BAGTINGON, BUENAVISTA, MARINDUQUE

1st Year Implementation

Activity	Request for Inspection	Inspection Report	Disbursement Voucher
3 rd Payment	30 October 2017	01 December 2017	16 March 2018
4 th Payment	15 November 2017	18 December 2017	03 May 2018

C. Other Observations on Financial Aspect

- Based on the interview with the PENRO Accountant, there is a problem in the filing of documents CYs 2011 to 2016. Further, transactions related to the implementation of NGP were being recorded in the Books of Accounts per individual payment and not per project site/contractor.
- As per interview with the PENRO Accountant, low budget utilization rate for NGP is due to the unreleased retention fund to the Partners which were not able to attain the required survival rate of 85%.

(TO BE ACCOMPLISHED BY THE AUDITEE)

ROOT CAUSE

REMARKS (<i>Explanation and Plan of Actions with Target Dates; or Action Taken</i>)	
PROCESS OWNER (<i>Responsible for Action</i>)	NOTED BY
<div>FOR. ELLEN PARAÑAQUE PENRO NGP Coordinator</div> <div>MS. LORELYN P. SAET PENRO Accountant</div> <div>Date Signed:</div>	<div>IMELDA M. DIAZ OIC PENRO, Marinduque</div> <div>Date Signed:</div>