

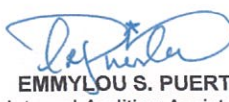
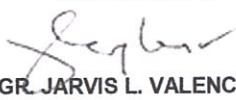
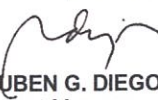
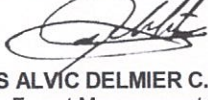


	<b>Republic of the Philippines</b> Department of Environment and Natural Resources			
	OFFICE: OAD, IAS	CONTROL NO.: AFS.CO-IAS-OAD.2021.019	DATE GIVEN: 21 July 2021	TARGET RESPONSE DATE: 30 July 2021
	<b>AUDIT FINDING SHEET ON NATIONAL GREENING PROGRAM (NGP)          REGION 4B – MIMAROPA</b>			
<b>PREPARED BY:</b>				
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">   <b>THOM CEDRICK Q. FERNANDO</b>            Internal Auditor II         </div> <div style="text-align: center;">   <b>JOHN PAUL T. HAYLO</b>            Internal Auditor I         </div> <div style="text-align: center;">   <b>EMMYLOU S. PUERTA</b>            Internal Auditing Assistant         </div> </div> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 10px;"> <div style="text-align: center;">   <b>ENGR. JARVIS L. VALENCIA</b>            Engineer III         </div> <div style="text-align: center;">   <b>RUBEN G. DIEGOR</b>            Development Management Officer II         </div> <div style="text-align: center;">   <b>JAMES ALVIC DELMIER C. BALOTO</b>            Senior Forest Management Specialist         </div> </div>				
<b>REVIEWED BY:</b>		<b>APPROVED BY:</b>		
 <b>MABEL F. COLOMA</b> OIC Chief, Operations Audit Division		 <b>GAVIN D. EDJAWAN, MNSA</b> 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.				
<b>AREA</b>	<b>REFERENCE NO.</b>	<b>AUDITEE</b>		
<b>OBSERVATIONS</b>	R4B-POccMin-005	<b>CENRO SAN JOSE, OCCIDENTAL MINDORO</b> CENRO NGP Coordinator		
<b>CONDITION</b>				
<b>BRGY. AGUAS, RIZAL, OCCIDENTAL MINDORO (30 hectares)</b>				
<b>A. Seedling Production</b>				
1. The criteria/standard measurement of height and diameter of the inspected seedlings was not indicated in the Seedling Inspection Report in order to validate the quality of the seedlings produced.				
<b>B. Site Development</b>				
1. Preparation of documents prior to the signing of Memorandum of Agreement (MOA) is being undertaken during the 1 <sup>st</sup> Quarter of the year. This affected the timeline of implementation of NGP. The Memorandum of Agreement with the PO was signed on April 27, 2017 which affected the timeline of activities per Work and Financial Plan of the PO. The activities were targeted for only 9 months for the 1 <sup>st</sup> year of implementation. <ul style="list-style-type: none"> <li>➤ Nursery Establishment and Operation – 2<sup>nd</sup> Quarter</li> <li>➤ Seedling Production – 2<sup>nd</sup> Quarter</li> <li>➤ Site preparation and Outplanting – 3<sup>rd</sup> Quarter</li> <li>➤ First Year Maintenance and Protection– 4<sup>th</sup> Quarter</li> </ul> Further, there was a delay on the release of mobilization fees which also affected the conduct of activities in the WFP.				
<b>C. Maintenance and Protection</b>				
1. There was a delay on the conduct of Third-Party Evaluation after the 3 <sup>rd</sup> year maintenance and protection of the NGP Site due to the pandemic in CY 2020.				

2. Based on the unnumbered Disbursement Voucher, a mobilization fee amounting to Php22,500.00 was released in 2019 for the 3<sup>rd</sup> year maintenance and protection of the NGP Site in Brgy. Aguas, Rizal, Occidental Mindoro. However, the mobilization fee was not included in the payment terms specified in the Supplemental Memorandum of Agreement dated 12 April 2019.

(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

JACINTO O. CALINGAY, JR.  
CENRO NGP Coordinator

EFREN L. DELOS REYES  
CENRO San Jose

ERNESTO E. TAÑADA  
OIC PENRO, Occidental Mindoro

Date Signed:

Date Signed: