

Republic of the Philippines Department of Environment and Natural Resources Visayas Avenue, Diliman, 1106 Quezon City (632) 929-6626 to 29; 929-6252; 929-6633 to 35; 929-7041 to 43

E-mail: web@denr.gov.ph; Website: www.denr.gov.ph

#### MEMORANDUM

ТО	;	<b>Bureau Directors</b> BMB, ERDB, FMB and LMB
		<b>Regional Executive Directors</b> DENR Regions 1-13, NCR and CAR
FROM	:	Assistant Secretary Finance, Information Systems and Mining Concerns
SUBJECT	:	SUBMISSION OF LATEST STATUS OF COMPLIANCE ON THE CY 2021 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)

DATE : **DEC** 16 2022

This pertains to the Department's status of compliance to Commission on Audit (COA) CY 2021 Consolidated Annual Audit Report (CAAR) as of 31 October 2022, being monitored by the Financial and Management Service (FMS), to fully comply the remaining Not Implemented Audit Recommendations, as follows:

	No. of	No. of		plementation Recommendations	Breakdown of Not Implemented Recommendations		
Particulars	Observations	Recommendations	Fully Implemented	Not Implemented	Partially Implemented <sup>1</sup>	Not Implemented	
Part II. Current Year's Observations and Recommendations							
• COA	27	63	-	63		63	
DENR	27	63	14	49 (77.77%)	45 (71.43%)	4 (6.34%)	
Part III. Prior Years' Audit Recommendations							
• COA	25	64	37 (57.81%)	27 (42.19%)		27 (42.19%)	
DENR	25	64	38 (59.37%)	26 (40.63%)	26 (40.63%)	0 (0%)	

In this regard, you are hereby requested to submit the latest updates using the COA prescribed Agency Action Plan and Status of Implementation (AAPSI)<sup>1</sup> format following the instruction provided herein.

The AAPSI shall indicate the updates by recommendations provided in the CAAR observations. Reports submitted using an incorrect format/content (not using the prescribed template, Audit Observation Memorandum (AOM)/Management Letter (ML) file type, reports with unfilled "Status of Implementation" column) will not be considered.

The reports shall form part of the FY 2022 DENR Strategic Performance Management System as per Memorandum dated 22 March 2022 issued by OIC-Director, Planning and Policy

<sup>1</sup> Sec. 97. Report on Commission on Audit Findings and Recommendation. Within sixty (60) days from receipt of the COA Annual Audit Report, agencies concerned shall submit to the COA, either in printed form or by way of electronic document, a status regort on the actions taken on said audit findings and recommendations using the grescribed form under COA Memorandum. No. 2014-012-dated March 18, 2014. They shall, likewise furnish the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, a copy of said reports. R.A. No. 11639 – FY 2022 General Appropriations Act

Service and Performance Based-Bonus (PBB) requirements on the sustained Compliance with Audit Findings as provided under Annex 6 of Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems under Memorandum Circular No. 2022-1 dated March 24, 2022 quoted in full below:

"Sustained Compliance w/ Audit Findings Fully implement 30% of the prior years' audit recommendations as shown in the Report on Status of Implementation of Prior Years' Recommendations. These recommendations will exclude the Property, Plant, and Equipment (PPE)-related items of the Annual Audit Report (AAR). Audit findings closed since FY 2020 should also not recur. The objective is to improve the agency's internal control processes, enhance operational effectiveness, and eliminate, resolve and remedy most, if not all, of the agency audit findings, by the end of 2022." (emphasis ours)

The details of the status of compliance with link are as follows:

ANNEXES	DESCRIPTION	LINK
Α	Status of Implementation Summary Chart	For viewing only –
В	Status of Implementation per Observation	https://bit.ly/3Hx0gTr
С	Status of Implementation by Office	
D	Status of Implementation of Financial Audit	For viewing and updating –
	i) Accounting Errors and Omissions, and	https://bit.ly/3YgLd6p
	ii) Accounting Deficiencies	

The updates shall be submitted **not later than 21 December 2022** through email at fms.mgt@denr.gov.ph and shall be closed thereafter for consolidation and finalization.

For clarification on **ANNEXES A to C**, please contact Ms. Evelyn G. Nillosan, Chief Management Division or Ms. Anna Regina A. Vega at Tel. No. 8926-6998 or VoIP Nos. 1027 and 1028, while for **ANNEX D**, you may contact Mr. Francis Jan V. Castro of the Accounting Division at Tel. No. 8926-0254 or VoIP No. 1020.

For information and strict compliance.

ENGR. NONITA S. CAGUIOA

Cc: Atty. Analiza Rebuelta-Teh Undersecretary for Finance, Information Systems and Climate Change



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	ii) Accounting Deficiencies	

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**ENGR. NO** 

Cc: Atty. Analiza Rebuelta-Teh Undersecretary for Finance, Information Systems and Climate Change

ANNEX A

# DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR) **PART II - Observations and Recommendations** DETAILS OF COMPLIANCE PER FINDINGS SUMMARY CHART as of 31 October 2022

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	a she	ST	ATUS			BREAKDOWN				
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED		
A. Financial Audit								at all a		
1. Accounting errors/omissions and accounting deficiencies					а	CO, FMB, Regions 4A, 10, 13,	BMB, Regions 1, 2, 3, 4B, 6, 8, 9, 11, 12, CAR	Region 7,		
	5	0	5	0	b	Regions 2, 4A,	CO, Regions 4B, 5, 6, 9, 10, 11, 12, 13	LMB, CAR		
					с		Region 6			
					d		CO			
					е		Regions 6, 11	Regions 4B, 5		
B. Compliance with Other Legal and	Regulatory Require	ements								
2. Utilization of funds and	11111111111111111111111111111111111111	1	CI LACE MAL	0	а	CO				
3. Reversion, closure and transfer of dormant cash, unauthorized accounts and unnecessary funds	1	0	1		а	BMB, FMB, Regions 1, 11	CO, Regions 6, 8,	-		
4. Receipt and deposit/remittance of collections and income	1	1		0	а	Regions 2, 3, 12, CAR	l ·			

ANNE) Part II

5. Unrealized revenue on the use of					 а	Regions 3, 6	Region 11	in an in the
foreshore lands					b		Regions 6	
1	5	1	3	1	с		Regions 6, 11	Regions 3, 10, 13
		17 <mark>- 22.</mark> 199	S. T. Street		d			Region 11
					е	Region 13		C. C. S. M. State Par
6. Unliquidated cash advances					а	CO, Regions 6, 9, 12	LMB, Region 4B	FMB,
3 (g)	5	1	3	1	b	FMB, LMB, Regions 2, 4A, 5, 6, 7, 10, 13	Region 4B	Region 12
L'ARTE PROVINCE	Man Stat				С	LMB, Regions 6,		Regions 9, 12
			84 、赵开始		d		2 Sinch Sea	Region 12
					е	Region 6		
7. Non-liquidation of fund transfers to	2 - 19-25, R. 24	1 7 M Partin Part			а	СО		
Implementing Agencies (IAs)		2	2	a Chainean a' s	b		BMB	
	4			0	с	FAPs-INREMP - NPCO		
					d	CO, NCR, ERDB, Regions 7, 11	BMB, LMB, Regions 1, 2, 4A, 6	Regions 3, 8, 9, 10
8. Non-liquidation of advances to PS- DBM and PITC	1	0	1	0	а	CO, ERDB, Region 2, NCR,	LMB, FMP-CPMO, Regions 5	FMB, Regions 3, 4A, 11
9. Non-liquidation of fund transfers to NGOs/CSOs					а	Regions 4A, 9, CAR	Regions 8, 10, 11	со
	2	0	2	0	b	Regions 4A, 10, 11, CAR	CO, Regions 8	Region 9,
0. Dormant accounts for write-off					а	ERDB, CAR, Region	LMB, Regions 6, 8,	CO, Regions 3, 4B, 10
	2	2 0 2	2	0	b	ERDB, Region CAR	CO, LMB, Regions 6, 8, 11	Regions 3, 4B, 10,

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11. Non-insurance of physical assets with the GSIS			1 Constant		3	а	CO, FMB, Region 8		PRCMO
						b	CAR		
	4	1	3	0		с	FMB, LMB, Regions 2, 3, 7, 12,	CAR, Region 6, 9	Regions 4B, 5
Constant States						d	Region 6	CAR, Region 3,	FMB (INREMP)
12. Non-disposal of unserviceable properties	2	0	2	0		а	CO, CAR, Region 3, 5, 11,	BMB, LMB, Regions 2, 6, 8,	Regions 1, 9, 10, 12, FASPs-FMP, INREMP
						b	CO, FMB, Regions 1, 7,	Regions 2, 6, CAR	Regions 4B, 9
13.Non-compliance with rules and regulations of the Procurement Law	1	0	1	0		а	Regions 2, 4B, 5, 9, 10, 13	FAPS-FMP, Region 8	Region 1
14. Delayed/Non-submission of copy of government contracts and POs			1 39-	Sec. 1		а	CO, FAPs-FMP, FAPs- INREMP, CAR, Regions 1, 3, 6, 10, 13	Region 2, 12,	FMB, Regions 4B, 5, 8, 9, 11
	3	0	3	0		b	CO, FMB, Regions 1, 6, 10, 13, CAR		FAPs-FMP, FAPs- INREMP, Region 2, 3
						С	CO, FMB, Regions 3, 6, 10, 13, CAR	Region 1, 4B	FAPs-FMP, FAPs- INREMP,
15. Compliance with GSIS Law	1	0	1	0		а	NCR, Regions 1, 5, 13	Regions 4B, 6	Regions 2, 3, CAR,
16. Compliance with National Health						а	Regions 4B, 6	Region 9	
Insurance Law	2	0	2	0	0	b	Regions 5, CAR, NCR	Region 6,	Regions 4B, <mark>8</mark> , 9
17. Compliance with Pag-IBIG Law						а	Regions R4B, R6	Region 9	
-	2	0	2	0		b	NCR, R8	CAR, Regions R5, R6	R3, R4B,

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40. Os werlien as with Tay law and				]				
18. Compliance with Tax law and regulations	1	0	1	0	а	FAPs-FMP, FAPs- INREMP, Regions 8*, NCR	LMB, CAR, R6,	Regions 3, 4B
19. Hiring of and payments to job orders, contractual of service individuals	1							
20. GAD Budget, Utilization and Accomplishments	4	2	2	0	а	Regions 2, 4B, 5, 6, 8*, 10, 11, 12, NCR		
					b		R8	
					C	R2	CO	
					d	NCR		
21. Formulation and implementation of programs/activities for Senior Citizens and Persons with Disability (SCPD)	2	1	1	0	а	Regions 9, 10,12, 13, NCR, CAR	LMB,	
	2	I			b	CAR, R4B, R5, R8*, R9, R10		
22. Receipt and utilization and implementation of FAPs and ODA Funded Projects	2	2	0	0	а	FMP-CPMO & INREMP-NPCO		Second Star
the second s	Street in the second	and a first star beau	- Aller & Mate	a the start of the	b	FASPS	1. 19 - 19 - 19 - 19 - 19 - 19 - 19 - 19	Contraction of the
23. Receipt and utilization of Disaster Related Fund	1							
24. Audit Suspension, Disallowances and Charges					а	CO, NCR, Regions 1, 6, 7	Regions 5, 11, 13	FMP, LMB, FMB, BMB, Regions 2, 3, 4A, 4B, 8, 9, 10, 12
	3	0	3	0	b	NCR, Regions 1, 6, 7		CO, FMP, LMB, FMB, BMB, Regions 2, 3, 4A, 4B, 8, 9, 10, 12, 13
					с	NCR	Region 5, 6, 7, 11	CO, FMP, LMB, FMB, BMB, Regions 1, 2, 3, 4A, 4B, 8, 9, 10, 12, 13
25. Audit of Covid-19 Related Expenses	1							

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26. Idle/unused government property and equipment under the responsibility of the	ा श्रम्बह ल	- 42 C - 44				а		Region 5	
DENR Field Offices		B. S. Jakes R.			S CLARK	b		Region 5	No. of the second second
	5	2	2	1	the free we	с			Region 6
		Langer Hasters				d	Region 6		
						е	Region 6		
27. Improper handling, custody and delayed disposition of confiscated forest products and conveyances						a	Regions 3, 6, 10	Region 2, 7,	
	4	0	3	1		b	Region 6	Regions 2, 7	Regions 3, 10
	•	Ū	5			с	Region 6	Region 2, 3,	Regions 7, 10
		1.00				d			со
TOTAL	63	14	45	4					
% OF FULLY IMPLEMENTED RECOMMENDATIONS	22.	22%	71.43%	6.35%					

Fully Implemented Findings as per Auditor's Validation



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- CAAR 2021 Significant Findings

# DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR) PART III - Status of Implementation on Prior Years'Audit Recommendations DETAILS OF COMPLIANCE PER FINDINGS SUMMARY CHART

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as of 31 October 2022

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FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN DATION Nos		PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
A. Financial Audit								
1. Unadjusted/uncorrected accounting errors/omissions and accounting deficiencies				0	a	CO, BMB, FMB, LMB, CAR, R1, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13		
		5 1			b	BMB, FMB, CAR, R1, R10, R12, R13	CO, LMB, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R11	
	5		4		с	FMB, R1, R2, R4A, R4B, R5, R10, R11, R12, R13	CO, LMB, CAR, R3, R6, R7, R8, R9,	
					d	CO, FMB, LMB, R4A, R4B, R5, R6, R7, R10, R9, R11, R12, R13, CAR	R1, R2, R3, R8,	
					e	CO, BMB, FMB, LMB, CAR, R1, R3, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13	R2, R4A,	
B. Compliance with Other Legal	and Regulatory Requi	rements						
2. Overall Fund Utilization					a	СО		
	2	2	0	0	b	CO (MBRP, ENGP, PCRMO), FAPs (FMP and INREMP)		
3. Cash utilization/disbursements					a (i)	R4B, R6, R11		
	3	3	0	0	a (ii)	R4B		
					b	R1		

ANNE) Part III

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FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PA IMPI			
4. Non-reversion of dormant cash, unauthorized accounts and unnecessary	_	_			a	FMB, CAR, R3, R4B, R7, R11, R12, R13 FMB, CAR, R3, R4B,				
fund and non-enforcement of regulations on the use of foreshore lands	3	3 0	0	b	R7, R11, 12, R13					
					с	R7, R12				
5. Non-enforcement of regulations on the use of foreshore lands					a (i)	R9, R10, R11				
	4	0	4	0	a (ii)	R5, R9, R10, R11				
					b	R10				
6. Non-liquidation of cash advances					a (i)	FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R13	CO,			
	6		3		a (ii)	FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R10, R13	со			
		3		3 0	3 3	3 3 0	0	a (iii)	FAPs (FMP, INREMP), ERDB, R2, R3, R4B, R5, R6, R8, R9, R10, R13	CO,
		3			b	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13				
					с	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13				
					d	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R10, R9, R12, R13				

OWN ARTIALLY NOT PLEMENTED IMPLEMENTED R5, R6, R6, R6 R11 CO, R10, R12, CO, R9, R12 CO, LMB, R12

A Real Production of the Second State	in the state low	a la construction de la construc	BREAKDOWN						
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS		OMMEN- ION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENT
7. Non-liquidation of fund transfers to Implementing Agencies (IAs) and NGOs/POs						a	FMB, NCR, R1, R2, R4B, R5, R7, R8, R9, R10, R11, R13	CO, FAPs (INREMP), BMB, LMB, CAR, R3, R4A, R6	
	2	1	1	0		b	CO, FAPs (INREMP), BMB, FMB, LMB, R1, NCR, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R10, R11, R13, CAR		
8. Advances to PS-DBM and PITC	2	1	1	0		a	CO, FMB, CAR, R1, R2, R3, R4B, R7,	LMB, NCR, R5, R11, R13	ar nation
						b	CO, R2, 13		
9. Dormant receivable not requested for write-off						a	CAR, R1, R3, R6, R7	CO, LMB, R4B, R11	
	3	1	2	0		b	CO, LMB, CAR, R1, R3 R4B, R6, R7, R11		
						c	R1, R6, R7, R11	CO, LMB, CAR, R3, R4A, R4B,	
10. Non-insurance of physical assets with the GSIS	1	1	0	0		a	FAPs (FMP & INREMP), BMB, ERDB, FMB, LMB, NCR, CAR, R1, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13		
11. Non-disposal of unserviceable property	1	0	1	0		a	CO, CAR, ERDB, FMB, R1, R2, R5, R6, R7, R10, R13	FAPs (FMP, INREMP), BMB, LMB, R3, R4A, R4B, R9, R11,	
12. Improper handling, custody and delayed disposition of confiscated products and conveyances						a	CO, R1, R3, R5, R6, R8, R9, R11		<b>R2, R</b> 7
producto una consegunceo	4	2	2	0		b	CO, R1, R2, R3, R5, R6, R7, R8, R9		
						c	CO, R1, R2, R3, R5, R6, R7, R8, R9		
						d	R2, R5		CO, R9

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	STATUS						
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS			
13. Idle/unused government property and equipment under the responsibility of the DENR Field Offices	5	4	1	0			
14. Delayed/Non-submission of copy of government contracts	1	0	1	0			
15. Proper withholding and timely remittance of GSIS contributions and loans	1	0	1	0			
16. Withholding and remittance of PhilHealth contributions and employer's share	2	0	2	0			
17. Proper withholding and timely remittance of Pag-IBIG contributions and loans	1	0	1	0			
18. Non-allocation and/or utilization of fund for GAD programs/activities	4	3	1	0			
19. Non-allocation and/or utilization of fund for SCPD programs/activities	2	2	0	0			
20. Receipt and utilization of Disaster Related Fund	2	2	0	0			

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	BRE	AKDOWN	
RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
а	R6		
b	R6		
с	CAR		
d	R11		
e		R12	
a	CO, BMB, FMB, CAR, R1, R3, R4B, R5, R6, R7, R8, R9, R11, R12, R13	FAPs (FMP, INREMP), LMB, R2	
а	NCR, CAR, R9, R11	FMB, R6,	LMB, R4B, R5, R7
а	R5	FMB, R6	LMB,
b	R6	FMB,	LMB, R5
а	NCR, R11		FMB, LMB, R5, R6
a	CO, BMB, LMB, NCR, R1, R3, R4B, R8, R9, R11, R12, R13		
b	BMB, NCR, R1, R9, R11, R13		CO, LMB, R3, R4B, R8, R12
с	CO, BMB, LMB, NCR, R1, R3, R4B, R8, R9, R11, R12, R13		
d	CO, BMB, LMB, NCR, R1, R3, R4B, R8, R9, R11, R12, R13		
а	R2, R4B, R8, R9,R12		
b	R4B		
а	R10		
b	R10		

	STATUS						
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS			
21. Audit Suspension, Disallowances, Charges and Settlement	2	1	1	0			

COVID 19 CY 2020 ML

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BREAKDOWN					
RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED		
a	CO, LMB, NCR, R1, R5, R6, R11				
b	NCR, R5,	R6,	LMB, R11		

22. The re-allocated amount of CO, two staff Bureaus, 11 Regional Offices and 52 PENROs for COVID-19 initiatives amounting to P60, 035,247.22 were fully obligated, of which P59,122,244.43 or 98.48 percent was disbursed for the specified purpose. However, the utilization of funds under the regular budget for FY 2020 in 12 PENROs amounting to P4,669,073.85 in addition to the modified allotment were not covered by Modification Allotment Form (MAF) as required under Section 70 of RA No. 11465.	1	1	0	0	а	12 PENROS	
23.The procurement of personal protective equipment (PPE) and medicines/supplies amounting to P2,756,480.90 and P21,343,532.81 respectively, in CO, two staff Bureaus, 10 Regional Offices and 37 PENROs were compliant with Section 53 of the RIRR of RA No. 9184 and GPPB Circular No. 01-2020 except fo the procurement of medicines/supplies in PENRO South Cotabato amounting to P187,941.75 was not supported with supplemental APP. Likewise, disbursement vouchers in the procurement of supplies/medicines in RO XI and four PENROs amounting to P1,327,106.03 were not submitted together with required supporting documents which precuded the prompt audit of accounts and transactions, early detection and correction of	2	2	0	0	a	REGION 11, PENRO SOUTH COTABATO, FOUR PENROS REGION 11, PENRO	
errors/deficiencies and timely reporting of the audit results.					b	SOUTH COTABATO, FOUR PENROS	

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F	The second second	New 2 New York Mary	STA	TUS			BRE	AKDOWN
	FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	ECOMMEN- ATION Nos.	FULLY IMPLEMENTED	PARTIALL IMPLEMENT
	24. CO, LMB, four Ros and 33 PENROs							

DTAL NO. OF MMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
3	3	0	0	а	SEVEN ROS AND 20 PENROS		
				b	SEVEN ROS AND 20 PENROS		
				с	SEVEN ROS AND 20 PENROS		
2	2	0	0	а	R3		
				b	PENRO MASBATE		
64	38	26	0				
59.3	38%	40.63%	0.00%				

- Fully Implemented Recommendations as per Auditor's Validation

complied with the rules and regulations in the grant of hazard pay amounting to

disbursements for Hazard Pay totaling P10,089,434.39 granted to permanent and job order personnel of ERDB, seven ROs and 19 PENROs were not duly supported with documents to sufficiently establish the authority and number of days of physical reporting for work, which is not in accordance with Section 2.b of AO No. 26 dated March 23, 2020, Items 4.3 and 4.4 of DBM Budget Circular No. 2020-01 dated March 24, 2020 and COA Circular No. 2012-001 dated June 14, 2012, thus rendering the propriety and validity of the payments doubtful.

25. Unsustainability of completed ODA

% OF FULLY IMPLEMENTED

RECOMMENDATIONS

funded projects

TOTAL

P34,302,935.73. However,

ANNEX B

# DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR Part II –Observations and Recommendations Status of Implementation per Observation As of 31 October 2022

No.	Audit Observation/Findings	No. of Recommendations	FI	PI	NI
	TOTAL	63	<b>14</b> (22.23%)	<b>45</b> (71.43%)	<b>4</b> (6.34%)
1	Accounting errors/omissions and accounting deficiencies	5	0	5	0
2	Utilization of funds and disbursements	1	1	0	0
3	Reversion, closure and transfer of dormant cash, unauthorized accounts and unnecessary funds	1	0	1	0
4	Receipt and deposit/remittance of collections and income	1	1	0	0
5	Reversion, closure and transfer of dormant cash, unauthorized accounts and unnecessary funds	5	1	3	1
6	Unliquidated cash advances	5	1	3	1
7	Non-liquidation of fund transfers to Implementing Agencies (IAs)	4	2	2	0
8	Non-liquidation of advances to PS-DBM and PITC	1	0	1	0
9	Non-liquidation of fund transfers to NGOs/CSOs	2	0	2	0
10	Dormant accounts for write-off	2	0	2	0
11	Non-insurance of physical assets with the GSIS	4	1	3	0
12	Non-disposal of unserviceable properties	2	0	2	0
13	Non-compliance with rules and regulations of the Procurement Law	1	0	1	0
14	Delayed/Non-submission of government contracts and Pos	3	0	3	0
15	Compliance with GSIS Law	1	0	1	0
16	Compliance with National Health Insurance Law	2	0	2	0
17	Compliance with Pag-IBIG Law	2	0	2	0
18	Compliance with Tax law and regulations	1	0	1	0
19	Hiring of and payments to job orders and contract of service individuals	0			
20	GAD Budget, Utilization and Accomplishments	4	2	2	0
21	Formulation and implementation of programs/activities for Senior Citizens and Persons with Disability (SCPD)	2	1	1	0
22	Receipt and utilization and implementation of FAPs and ODA Funded Projects	2	2	0	0
23	Receipt and utilization of Disaster Related Fund	0			
24	Audit suspensions, disallowances and charges	3	0	3	0
25	Audit of COVID-19 Related Expenses	0			
26	Idle/unused government property and equipment under the responsibility of the DENR Field Offices	5	2	2	1
27	Improper handling, custody and delayed disposition of confiscated forest products and conveyances	4	0	3	1

Legend:

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FI-Fully Implemented

PI- Partially Implemented

NI- Not Implemented

ANNEX B Part III

# DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR Part III - Status of Implementation of Prior Years' Audit Recommendations Status of Implementation per Observation As of 31 October 2022

No.	Audit Observation/Findings	No. of Recommendations	FI	PI	NI
	TOTAL	64	<b>38</b> (59.38%)	<b>26</b> (40.62%)	0
1	Unadjusted/uncorrected accounting	5	1	4	0
-	errors/omissions and accounting deficiencies		0	-	_
2	Overall Fund Utilization	2	2	0	0
3	Cash utilization/disbursements	3	3	0	0
4	Non-reversion of dormant cash, unauthorized				
	accounts and unnecessary fund and non-	3	3	0	0
	enforcement of regulations on the use of foreshore lands				
5	Non-enforcement of regulations on the use of				
	foreshore lands	4	0	4	0
6	Non-liquidation of cash advances	6	3	3	0
7	Non-liquidation of fund transfers to Implementing	-			
	Agencies (IAs) and NGOs/POs	2	1	1	0
8	Advances to PS-DBM and PITC	2	1	1	0
9	Dormant receivable not requested for write-off	3	1	2	0
10	Non-insurance of physical assets with the GSIS	1	1	0	0
11	Non-disposal of unserviceable property	1	0	1	0
12	Improper handling, custody and delayed disposition	4	2	2	0
	of confiscated products and conveyances	4	2	2	0
13	Idle/unused government property and equipment	5	4	1	0
	under the responsibility of the DENR Field Offices				Ŭ
14	Delayed/Non-submission of copy of government	1	0	1	0
	contracts				
15	Proper withholding and timely remittance of GSIS	1	0	1	0
10	contributions and loans				
16	Withholding and remittance of PhilHealth	2	0	2	0
47	contributions and employer's share				
17	Proper withholding and timely remittance of Pag- IBIG contributions and loans	1	0	1	0
18	Non-allocation and/or utilization of fund for GAD				
10	programs/activities	4	3	1	0
19	Non-allocation and/or utilization of fund for SCPD				
10	programs/activities	2	2	0	0
20	Receipt and utilization of Disaster Related Fund	2	2	0	0
21	Audit Suspension, Disallowances, Charges and				
	Settlement	2	1	1	0
COV	ID 19 CY 2020 ML				
22	Re-allocation of COVID-19 initiative funds	1	1	0	0
23	Procurement of Personal Protective Equipment and	0	2	0	_
	medicines/supplies	2	2	0	0
24	Hazard Pay	3	3	0	0
CY 2	018 CAAR Obs. No.7				
25	Unsustainability of completed ODA funded projects	2	2	0	0

#### Legend:

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FI-Fully Implemented PI- Partially Implemented

NI- Not Implemented

ANNEX C

#### DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR PART II - Observations and Recommendations Status of Implementation per Office/Region As of 31 October 2022

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				Sta	tus of Im	plementat	ion	
Office	No. of Observations	No. of Recommendations	Fully Imp	lemented	Impler	ially nented	Not Impl	lemented
			No. of Recommendations	% of Compliance	No. of Recommendations	% of Compliance	No. of Recommendations	% of Compliance
СО	14	24	13	54.17%	6	25.00%	5	20.83%
BMB	5	8	1	12.50%	4	50.00%	3	37.50%
ERDB	3	4	4	100.00%	0	0.00%	0	0.00%
FMB	9	15	8	53.33%	0	0.00%	7	46.67%
LMB	10	15	3	20.00%	8	53.33%	4	26.67%
CAR	12	21	13	61.90%	6	28.57%	2	9.52%
NCR	9	12	12	100.00%	0	0.00%	0	0.00%
REGION 1	8	13	7	53.85%	3	23.08%	3	23.08%
REGION 2	13	21	8	38.10%	8	38.10%	5	23.81%
REGION 3	14	23	7	30.43%	3	13.04%	13	56.52%
REGION 4A	6	10	5	50.00%	1	10.00%	4	40.00%
REGION 4B	13	22	5	22.73%	5	22.73%	12	54.55%
REGION 5	14	17	7	41.18%	7	41.18%	3	17.65%
REGION 6	17	38	19	50.00%	18	47.37%	1	2.63%
REGION 7	7	11	6	54.55%	3	27.27%	2	18.18%
REGION 8	14	20	5	25.00%	9	45.00%	6	30.00%
REGION 9	12	20	5	25.00%	5	25.00%	10	50.00%
REGION 10	13	23	10	43.48%	2	8.70%	11	47.83%
REGION 11	11	18	6	33.33%	9	50.00%	3	16.67%
REGION 12	9	15	5	33.33%	3	20.00%	7	46.67%
REGION 13	8	14	8	57.14%	3	21.43%	3	21.43%
FAPs-INREMP - NPCO	1	1	1	100.00%	0	0.00%	0	0.00%
FMP-CPMO	2	2	1	50.00%	1	50.00%	0	0.00%
FAPs-FMP	4	6	2	33.33%	1	16.67%	3	50.00%
FAPs-INREMP	2	4	2	50.00%	0	0.00%	2	50.00%
INREMP-NPCO	1	1	1	100.00%	0	0.00%	0	0.00%
FASPS	1	1	1	100.00%	0	0.00%	0	0.00%
FMP	1	3	0	0.00%	0	0.00%	3	100.00%
PRCMO	1	1	0	0.00%	0	0.00%	1	100.00%

ANNEX C Part II

### DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR PART III - Prior Years' Audit Recommendations Status of Implementation per Office/Region As of 31 October 2022

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				Sta	tus of Imp	lementa	tion	
Office	No. of Observations	No. of Recommendations	Fu Implem		Parti Implem		ented Not Implement	
			No. of Recommendations	% of Compliance	No. of Recommendations	% of Compliance	Recommendation	% of Compliance
со	11	31	21	67.74%	10	32.26%	0	0.00%
ERDB	2	7	7	100.00%	0	0.00%	0	0.00%
FMB	10	16	12	75.00%	4	25.00%	0	0.00%
LMB	13	30	17	56.67%	13	43.33%	0	0.00%
BMB	6	12	10	83.33%	2	16.67%	0	0.00%
CAR	10	18	15	83.33%	3	16.67%	0	0.00%
NCR	7	12	12	100.00%	0	0.00%	0	0.00%
Region 1	11	23	22	95.65%	1	4.35%	0	0.00%
Region 2	8	20	16	80.00%	3	15.00%	1	5.00%
Region 3	11	29	22	75.86%	6	20.69%	1	3.45%
Region 4-A	4	4	2	50.00%	2	50.00%	0	0.00%
Region 4-B	12	31	25	80.65%	5	16.13%	1	3.23%
Region 5	14	29	23	79.31%	4	13.79%	2	6.90%
Region 6	15	33	23	69.70%	10	30.30%	0	0.00%
Region 7	10	21	18	85.71%	2	9.52%	1	4.76%
Region 8	8	19	18	94.74%	0	0.00%	1	5.26%
Region 9	12	28	23	82.14%	5	17.86%	0	0.00%
Region 10	7	18	18	100.00%	0	0.00%	0	0.00%
Region 11	15	29	23	79.31%	6	20.69%	0	0.00%
Region 12	7	20	16	80.00%	4	20.00%	0	0.00%
Region 13	9	23	23	100.00%	0	0.00%	0	0.00%

ANNEX C Part III

													ANNEX
epartment	of Environment and	d Natural Resources			1.5	Department	of Environment a	nd Natural Resources					
ccounting I	<b>Errors and Omission</b>	ns (CY 2021)				Accounting	<b>Errors and Omiss</b>	ions (Prior Years)					
s of Novemb	er 30, 2022					As of Novemb	er 30, 2022						
Region	Balance as of December 31, 2021	Adjustment / Action Taken	Balance as of November 30, 2022	% of compliance	Remarks	Region		Adjustment / Action Taken January - December 2021	Balance as of December 31, 2021	Adjustment / Action Taken January - November 2022	Balance as of November 30, 2022	% of compliance	Remarks
entral Office	71,440,452.92	0.00	71,440,452.92	0.00%		FMB	10,403,181.74	10,306,781.89	96,399.85	0.00	96,399.85	99.07%	
ЛB	5,860,514.34	5,860,514.34	0.00	100.00%	14	BMB	7,166,774.46	5,263,320.39	1,903,454.07	0.00	1,903,454.07	73.44%	
ЛB	1,713,549.76	0.00	1,713,549.76	0.00%		ERDB	493,665.54	493,665.54	0.00	0.00	0.00	100.00%	Implemented
AR	466,501,338.36	206,306,216.68	260,195,121.68	44.22%		CAR	240,814.05	239,816.25	997.80	0.00	997.80	99.59%	Remaining balance was due to One inventory in recorded twice in the RCPI provided to the aud
egion 1	151,515,916.86	114,472,056.47	37,043,860.39	75.55%		Region 1	17,711.88	17,711.88	0.00	0.00	0.00	100.00%	Implemented
egion 2	1,195,793,523.16	347,203,581.68	848,589,941.48	29.04%		Region 2	14,013,101.37	4,271,249.90	9,741,851.47	4,556,775.69	5,185,075.78	63.00%	
gion 3	249,467,944.31	1,007,551.91	248,460,392.40	0.40%		Region 3	28,740,453.88	28,740,453.88	0.00	0.00	0.00	100.00%	Implemented
gion 4A	2,464,346,25	2,464,346.25	0.00	100.00%		Region 4A	319,212,496.76	1,783,877.75	317,428,619.01	304,680,786.00	12,747,833.01	96.01%	
gion 4B	14,999,172.85	14,034,647.37	964,525.48	93.57%		Region 4B	13,838,855.36	2,353,932.48	11,484,922.88	2,998,830.10	8,486,092.78	38.68%	
egion 6	446,542,293.76	314,421,038.90	132,121,254.86	70.41%		Region 6	459,506,131.21	123,340,505.11	336,165,626.10	212,410,407.14	123,755,218.96	73.07%	
egion 7	772,945.20	772,945,20	0.00	100.00%		Region 7	3,177,767.39	33,723.78	3,144,043.61	0.00	3,144,043.61	1.06%	
gion 8	248,364,163.44	248,364,163.44	0.00	100.00%		Region 10	9,602,607.07	9,602,607.07	0.00	0.00	0.00	100.00%	Implemented
egion 9	471,301,521.09	466,172,198,40	5,129,322.69	98.91%		Region 11	1.813.188.24	582,813,20	1.230.375.04	0.00	1.230.375.04	32,14%	
gion 10	13,395,735.20	13,395,735.20	0.00	100.00%	- 18	Region 12	341,506,887.55	57,943,902.02	283,562,985.53	10,462,032.00	273,100,953.53	20.03%	
gion 11	46,492,750.61	43,055,509,55	3,437,241.06	92.61%	11%	Region 13	7,184,314,81	6.701.797.54	482.517.27	482.517.27	0.00		Implemented
gion 12	56,779,835.58	25,138,903.50	31,640,932.08	44.27%		unreconciled	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00%	
gion 13	1,042,497,378.17	1,042,497,378.17	0.00	100.00%		Total	1,216,924,951.31	251,676,158.68	965,248,792.63	535,591,348,20	429,657,444.43	20.68%	
reconciled	500 000 00												
tal	532,998.00 4,486,436,379.86		532,998.00 1,641,269,592.80	0.00% 63.42%				nd Natural Resources					
epartment ccounting l	4,486,436,379.86 of Environment and Deficiencies (CY 202	2,845,166,787.06 d Natural Resources				Department Accounting	of Environment a Deficiencies (Prio	nd Natural Resources r Years)					
tal partment counting l	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022	2,845,166,787.06 d Natural Resources 21)	1,641,269,592.80	63.42%		Department	of Environment a Deficiencies (Prio er 30, 2022	r Years)				9/ 26	
tal partment counting l of Novemb	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken	1,641,269,592.80 Balance as of	63.42%	Remarks	Department Accounting	of Environment a Deficiencies (Prio er 30, 2022 Balance as of	r Years) Adjustment / Action Taken	Balance as of	Adjustment / Action Taken January - November 2022	Balance as of	% of	Remarks
al partment counting l of Novemb Region	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022	1,641,269,592.80 Balance as of November 30, 2022	63.42% % of compliance	Remarks	Department Accounting As of Novemb Region	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020	r Years) Adjustment / Action Taken January - December 2021	Balance as of December 31, 2021	January - November 2022	Balance as of November 30, 2022	compliance	Remarks
al partment counting l of Novemb Region ntral Office	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75	1,641,269,592.80 Balance as of November 30, 2022	63.42%	Remarks	Department Accounting As of Novemb Region Central Office BMB	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1, 132, 849,679,03 6, 107, 741, 35	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35	Balance as of December 31, 2021 1,019,537,967,31 0.00		Balance as of		Remarks
tal partment counting l of Novemb Region ntral Office B B	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668,23	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.000 23,338,917.12	63.42% % of compliance 30.37% 100.00% 4.33%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741,35 157,892,554.01	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741,35 46,062,300.04	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97	January - November 2022	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97	compliance 24.43% 100.00% 29.17%	Remarks
tal partment counting l of Novemb Region ntral Office B B R	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668,23 88,962,374,85	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59	<b>Balance as of</b> <b>November 30, 2022</b> 398,856,244.79 0.00 23,338,917.12 76,037,868,26	63.42% % of compliance 30.37% 100.00% 4.33% 14.53%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26	January - November 2022 163,450,850.98 0.00 0.00 0.00	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26	compliance 24.43% 100.00% 29.17% 0.02%	Remarks
tal partment counting l of Novemb Region ntral Office B B R gion 2	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,457 75 24,394,668.23 88,962,374.85 89,165,017,49	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03	63.42% % of compliance 30.37% 100.00% 4.33% 14.53% 26.69%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741,35 157,892,554.01 61,426,731,26 206,102,785,59	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741,35 46,062,300.04 10,000.00 178,749,054,94	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65	January - November 2022 163,450,850.98 0.00 0.00 0.00 14,710,585.02	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63	compliance 24.43% 100.00% 29.17% 0.02% 93.87%	Remarks
tal partment counting I of Novemb Region ntral Office B B R gion 2 gion 3	4,486,436,379.86 of Environment and Deficiencies (CY 20) er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89	<b>Balance as of</b> <b>November 30, 2022</b> 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900.50	63.42% % of compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107 741 35 157,892,554.01 61,426,731 26 206,102,785.59 464,817,012 34	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28	January - November 2022 163,450,850.98 0.00 0.00 0.00	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74%	Remarks
tal partment counting I of Novemb Region ntral Office B B R R gion 2 gion 3 gion 4A	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79	<b>Balance as of</b> <b>November 30, 2022</b> 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888.03 247,159,900.50 0.00	63.42% % of compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR CAR NCR Region 1	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413,44	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.05 17,584,413.44	Balance as of December 31, 2021 1,019,537,967,31 0,000 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0,00	January - November 2022 163,450,850.98 0.00 0.00 0.00 14,710,585.02	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00%	Remarks
tal partment counting I of Novemb Region ntral Office B B B R R gion 2 gion 3 gion 4A gion 4B	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900.50 0.00 0.00 80,676,218.27	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413,44 61,529,628.65	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83	January - November 2022 163,450,850.98 0.00 0.00 0.00 14,710,585.02	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.000 41,151,457.83	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12%	Remarks
tal partment counting I of Novemb Region B B B R gion 2 gion 3 gion 4A gion 4A gion 4A gion 4A	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,457 75 24,394,668.23 88,962,374 85 89,165,017 49 253,532,576 39 5,195,047 79 302,972,236 68 269,259,129,59	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,2606.59 2,3748,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900.50 0.00 80,676,218,27 2,161,657,45	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37% 99.20%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741,35 157,892,554.01 61,426,731,26 206,102,785.59 464,817,012,34 17,584,413,44 61,529,628,65 367,066,133,39	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749.054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39	Balance as of December 31, 2021 1,019,537,967.31 0.00 1111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83 136,396,443.00	January - November 2022 163,450,850.98 0.00 0.00 0.00 14,710,585.02	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84%	Romarks
tal partment counting I of Novemb Region ntral Office B R R gion 2 gion 3 gion 4A gion 4B gion 5 gion 6	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900.50 0.00 0.00 80,676,218.27	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413,44 61,529,628.65	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83	January - November 2022 163,450,850.98 0.00 0.00 0.00 14,710,585.02	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.000 41,151,457.83	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12%	Romarks
al partment counting I of Novemb Region B B R R gion 2 gion 3 gion 4A gion 4B gion 4B gion 6 gion 6	4,486,436,379.86 of Environment and Deficiencies (CY 20) er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,457,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506 59 2,37.98,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 468,044,165.72	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657,45 138,476,387.87	63.42% % of compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413.44 61,529,528.65 367,066,133.39 53,376,719.06	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136,77	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83 136,396,443.00 27,566,582.29	January - November 2022 163,450,850.98 0.00 0.00 14,710,585.02 85,367.22 0.00 0.00 0.00 0.00 0.00	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84% 48.32%	Remarks
tal partment counting I of Novemb Region Intral Office B B R gion 2 gion 3 gion 4A gion 4A gion 5 gion 6 gion 6 gion 8 gion 9 gi	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,487,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506 59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 468,044,165.72 1,007,932,809.16 52,964,373.12 3,205,033.88	Balance as of November 30, 2022           398,856,244.79           0.00           23,338,917.12           76,037,868,266           65,366,888.03           247,159,900.50           0.00           80,676,218,277           2,161,657,45           138,476,387.87           189,709,756.55           138,360,471,43           0.00	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 1 Region 2 Region 3 Region 4A Region 4B Region 6	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741,35 157,892,554,01 61,426,731,26 206,102,785,59 464,817,012,34 17,584,413,44 61,529,628,65 367,066,133,39 53,376,719,06 800,960,894,35 137,634,580,07 1,045,085,222,45	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749.054.94 463,511.681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 27,353,730.65 1,305,331.28 1,305,331.28 1,305,331.28 1,305,331.28 27,586,582.29 511,886,558.29 81,648,836.10 168,793,822.05	January - November 2022 163,450,850,98 0,00 0,00 0,00 14,710,585,02 85,367,22 0,000 0,00	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.000 100,934,090.10	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84% 48.32% 36.53% 100.00% 90.34%	Remarks
tal partment counting I of Novemb Region Itral Office IB R, gion 2 gion 3 gion 4A gion 4A gion 6 gion 8 gion 9 gion 9 gion 10 gion 11	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668 23 88,962,374 85 89,165,017 49 253,532,576 39 5,195,047 79 302,972,236 68 269,259,129 59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,742.14 468,044,165.72 1,007,932,809.16 52,964,373.12 3,205,033.88 25,084,296.40	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657,455 138,476,387.87 189,709,756.55 138,360,471.43 0.00 95,865,591.46	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 3 Region 4A Region 4B Region 6 Region 7	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741,35 157,892,554.01 61,426,731,26 206,102,785.59 464,817,012,34 17,584,413,44 61,529,628,65 367,066,133,39 53,376,719.06 800,960,894,35 137,634,580.07 1,045,085,222,45 188,747,221.52	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 45,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,666,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40 28,702,967.42	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83 136,396,443.00 27,586,582.29 511,896,558.29 81,648,836.10 168,793,822.05 161,044,254.10	January - November 2022 163,450,850,98 0,00 0,00 14,710,585,02 85,367,22 0,00 0,731,955 9,175,843,73 9,175,843,731,955 0,715,857,731,955 0,715,957,957,957,957,957,957,957,957,957,95	Balance as of November 30, 2022 856,087,116.33 0.000 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37	compliance           24.43%           100.00%           29.17%           0.02%           93.87%           100.00%           33.12%           62.84%           48.32%           36.53%           100.00%           9.34%           90.34%           90.34%	Remarks
tal partment counting I of Novemb Region Intral Office IB R gion 2 gion 3 gion 4A gion 4B gion 5 gion 6 gion 8 gion 9 gion 10 gion 11	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,6372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 468,044,165.72 1,007,932,809.16 52,964,373.12 3,205,033.88 25,084,296.40 274,475,438.27	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657.45 138,476,387.87 188,709,756.55 138,360,471.43 0.00 95,865,591.46 0.000	63.42% % of compliance 30.37% 10.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74% 20.74%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4 Region 4 Region 6 Region 6 Region 7 Region 8	of Environment al Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413,44 61,529,628.65 367,066,133.39 53,376,719.06 800,960,884.35 137,634,580.07 1,045,085,222.45 189,747,221.52 886,884,222.02	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,690.39 25,790,136,77 289,064,336.06 55,985,743.97 876,291,400.40 28,702,967,42 791,052,307,44	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83 136,396,443.00 27,586,582.29 511,896,558.29 81,648,836.10 168,793,822.05 161,044,254.10 95,831,914.58	January - November 2022 163,450,850,98 0,00 0,00 0,00 14,710,585,02 85,367,22 0,000 0,00	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37 0.00	compliance           24.43%           100.00%           29.17%           0.02%           93.87%           99.74%           100.00%           33.12%           62.84%           48.32%           36.53%           100.00%           90.34%           19.96%           100.00%	Romarks
tal partment counting I of Novemb Region Intral Office B B R gion 2 gion 3 gion 4A gion 5 gion 6 gion 8 gion 9 gion 10 gion 12 gion 12 gion 13	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668,23 88,962,374 85 89,165,017 49 253,532,576 39 5,195,047 79 302,972,236 68 269,259,129,59 606,520,553,59 1,197,642,565,71 1,91,324,844,45 3,205,033,88 120,949,887,66 274,475,438,27 47,746,468,20	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472,14 488,044,165.72 1,007,932,809.16 52,964,373.12 3,205,033,88 25,084,296.40 274,475,438.27 47,746,468.20	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657.45 138,476,387.87 189,709,756.55 138,360,471.43 0.00 95,865,591.46 0.000	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 20.74% 100.00% 20.74% 100.00% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4A Region 4A Region 5 Region 7 Region 7 Region 8 Region 9	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413,44 61,529,628.65 367,066,133.39 53,376,719.06 800,960,894.35 137,634,580.07 1,045,085,222.45 189,747,221.52 886,884,222.02 98,312,953,78	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40 28,702,967.42 791,052,307.44 30,514.75	Balance as of December 31, 2021 1,019,537,967.31 0.00 1111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83 136,396,443.00 27,586,582.9 81,648,836.10 168,793,822.05 161,044,254.10 95,831,914.58 98,282,439.03	January - November 2022 163,450,850,98 0,00 0,00 14,710,585,02 85,367,22 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,540,650,02 81,648,836,10 67,859,731,95 9,175,843,73 95,831,914,58 0,00	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37 0.00 98,282,439.03	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84% 48.32% 36.53% 100.00% 90.34% 19.96% 100,00% 0.03%	Remarks
tal partment counting I of Novemb Region Intral Office B B R gion 2 gion 3 gion 4A gion 4A gion 5 gion 6 gion 6 gion 9 gion 10 gion 11 gion 12 gion 12 gion 12 gion 31	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,847,86 274,475,488,27 47,746,488,20 9,911,952,25	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 488,044,165.72 1,007,932,8091 52,964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0,00	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657.45 138,476,387.87 189,709,756.55 138,360,471.43 0.00 95,865,591.46 0.00 0.000	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 27.68% 100.00% 100.00% 100.00% 100.00% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 2 Region 3 Region 4A Region 4A Region 4A Region 5 Region 5 Region 6 Region 7 Region 8 Region 9 Region 10	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741 35 157,892,554.01 61,426,731 26 206,102,785.59 464,817,012 34 17,584,413,44 61,529,528,65 367,066,133,39 53,376,719.06 800,960,894,35 137,634,580.07 1,045,085,222 45 189,747,221.52 886,884,222.02 98,312,953,78 2,065,520,407,72	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 463,511,081.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136,77 289,064,336,06 55,985,743,97 876,291,400.40 28,702,967,42 791,052,307,44 30,514,75 2,065,520,407.72	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0.00 41,151,457.83 136,396,443.00 27,586,582.29 511,896,558.29 81,648,836.10 168,793,822.05 161,044,254.10 95,831,914.58 98,282,439.03 0.00	January - November 2022 163,450,850,98 0,00 0,00 14,710,585,02 85,367,22 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,3,540,650,02 81,648,836,10 67,859,731,95 9,175,843,73 95,831,914,58 0,00 0,00 0,00	Balance as of November 30, 2022 856,087,116.33 0.000 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37 0.00 98,282,439.03 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84% 48.32% 36.53% 100.00% 90.34% 19.96% 100.00% 0.03% 100.00%	Romarks
tal partment counting I of Novemb Region Intral Office IB B R gion 2 gion 3 gion 4A gion 5 gion 6 gion 8 gion 9 gion 10 gion 11 gion 12 gion 12 gion 12 gion 12 gion 3	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467 75 24,394,668,23 88,962,374 85 89,165,017 49 253,532,576 39 5,195,047 79 302,972,236 68 269,259,129,59 606,520,553,59 1,197,642,565,71 1,91,324,844,45 3,205,033,88 120,949,887,66 274,475,438,27 47,746,468,20	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 488,044,165.72 1,007,932,8091 52,964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0,00	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657.45 138,476,387.87 189,709,756.55 138,360,471.43 0.00 95,865,591.46 0.000	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 20.74% 100.00% 20.74% 100.00% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5 Region 6 Region 7 Region 9 Region 9 Region 10 Region 11	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.99 464,817,012.34 17,584,413,44 61,529,628.65 367,066,133.39 55,376,719.06 800,960,894.35 137,634,580.07 1,045,085,222.45 1385,747,221.52 886,884,222.02 98,312,953,78 2,065,520,407,72 2,219,638,805,27	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,375,170.82 230,666,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40 28,702,967.42 791,052,307.44 30,514.75 2,065,5520,407.72 27,524,369.39	Balance as of December 31, 2021 1,019,537,967,31 0,000 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0,000 41,151,457.83 136,396,443.00 27,586,582.29 511,896,558.29 81,648,836.10 168,793,822.05 161,044,254.10 95,831,914.58 98,262,439.03 0,000 2,192,112,435.88	January - November 2022 163,450,850,98 0,00 0,00 14,710,585,00 14,710,585,07 22 0,000 0,000 0,000 0,000 0,000 0,540,650,02 81,648,836,10 67,859,731,95 9,175,843,73 95,831,914,58 0,000 131,914,135,28	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37 0.00 98,282,439.03 0.000 2,060,198,300.60	compliance 24.43% 100.00% 29.17% 0.02% 99.74% 100.00% 33.12% 62.84% 48.32% 36.53% 100.00% 90.34% 100.00% 10.96% 100.00% 0.03% 100.00% 7.18%	Remarks
tal partment counting I of Novemb Region Intral Office IB B R gion 2 gion 3 gion 4A gion 5 gion 6 gion 8 gion 9 gion 10 gion 11 gion 12 gion 12 gion 12 gion 12 gion 3	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,847,86 274,475,488,27 47,746,488,20 9,911,952,25	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 488,044,165.72 1,007,932,8091 52,964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0,00	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657.45 138,476,387.87 189,709,756.55 138,360,471.43 0.00 95,865,591.46 0.00 0.000	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 27.68% 100.00% 100.00% 100.00% 100.00% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4A Region 4A Region 6 Region 6 Region 6 Region 7 Region 10 Region 11 Region 11	of Environment al Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413,44 61,529,628.65 367,066,133.39 53,376,719.06 800,960,884.35 137,634,580.07 1,045,085,222,45 189,747,221.52 886,884,222.02 98,312,953.78 2,065,520,407.72 2,219,636,805,27 468,181,825.67	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 463,511,081.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136,77 289,064,336,06 55,985,743,97 876,291,400.40 28,702,967,42 791,052,307,44 30,514,75 2,065,520,407.72	Balance as of December 31, 2021 1,019,537,967.31 0.019,537,967.31 27,353,730.65 1,310,331.28 0.00 41,151,457.83 136,396,443.00 27,586,582.29 511,896,558.29 81,648,836.10 168,793,822.05 161,044,254.10 95,831,914.58 98,282,439.03 0.00 2,192,112,435.88 158,778,856.33	January - November 2022 163,450,850,98 0,00 0,00 14,710,585,02 85,867,22 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,540,650,02 81,648,836,10 67,859,731,95 9,175,843,73 95,831,914,58 0,00 0,00 0,00 0,00 0,131,914,135,28 130,352,210,40	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1.219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37 0.00 98,282,439.03 0.00 22,060,198,300.60 28,426,645.93	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84% 48.32% 36.53% 100.00% 90.34% 19.96% 100.00% 0.03% 100.00% 0.03% 100.00% 7.18% 93.93%	Remarks
epartment	4,486,436,379.86 of Environment and Deficiencies (CY 202 er 30, 2022 Balance as of December 31, 2021 572,829,171.23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,847,86 274,475,488,27 47,746,488,20 9,911,952,25	2,845,166,787.06 d Natural Resources 21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 488,044,165.72 1,007,932,8091 52,964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0,00	1,641,269,592.80 Balance as of November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900.50 0.00 80,676,218.27 2,161,657.45 138,476,387.87 189,709,756.55 138,360,471.43 0.00 95,865,591.46 0.00 0.000	63.42% % of compliance 30.37% 100.00% 4.33% 26.69% 2.51% 100.00% 27.68% 100.00% 100.00% 100.00% 100.00% 100.00%	Remarks	Department Accounting As of Novemb Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5 Region 6 Region 7 Region 9 Region 9 Region 10 Region 11	of Environment a Deficiencies (Prio er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.99 464,817,012.34 17,584,413,44 61,529,628.65 367,066,133.39 55,376,719.06 800,960,894.35 137,634,580.07 1,045,085,222.45 1385,747,221.52 886,884,222.02 98,312,953,78 2,065,520,407,72 2,219,638,805,27	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107.741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,985,743,97 876,291,400.40 28,702,967.42 791,052,307.42 791,052,307.42 791,052,307.42 309,402,969,34 1,159,884,892.90	Balance as of December 31, 2021 1,019,537,967,31 0,000 111,830,253.97 61,416,731.26 27,353,730.65 1,305,331.28 0,000 41,151,457.83 136,396,443.00 27,586,582.29 511,896,558.29 81,648,836.10 168,793,822.05 161,044,254.10 95,831,914.58 98,262,439.03 0,000 2,192,112,435.88	January - November 2022 163,450,850,98 0,00 0,00 14,710,585,00 14,710,585,07 22 0,000 0,000 0,000 0,000 0,000 0,540,650,02 81,648,836,10 67,859,731,95 9,175,843,73 95,831,914,58 0,000 131,914,135,28	Balance as of November 30, 2022 856,087,116.33 0.00 111,830,253.97 61,416,731.26 12,643,145.63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.29 508,355,908.27 0.00 100,934,090.10 151,868,410.37 0.00 98,282,439.03 0.000 2,060,198,300.60	compliance 24.43% 100.00% 29.17% 0.02% 99.74% 100.00% 33.12% 62.84% 48.32% 36.53% 100.00% 90.34% 100.00% 10.96% 100.00% 0.03% 100.00% 7.18%	Romarks

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