



MEMORANDUM

FOR/TO : The Undersecretary for Field Operations and Environment
The Assistant Secretary for Field Operations – Luzon
The Assistant Secretary for Field Operations – Visayas
The Assistant Secretary for Field Operations – Eastern Mindanao
The Assistant Secretary for Field Operations – Western Mindanao
The Assistant Secretary for Finance, Information Systems and Mining Concerns
All Regional Executive Directors
The Director, Policy and Planning Service
The Director, Financial and Management Service
The Chief, Accounting and Budget Division

FROM : The Assistant Secretary for Policy, Planning and Foreign Assisted and Special Projects, and Director, in concurrent capacity

SUBJECT : **HIGHLIGHTS OF THE LEVELLING OFF MEETING ON THE NGP/ENGP DATA REQUEST FROM THE COMMISSION ON AUDIT (COA) AS PART OF COMPLIANCE MONITORING ON 2 FEBRUARY 2022**

DATE : **FEB 23 2022**

We are providing you a copy of the highlights of discussion and agreements made during the meeting with the Central Office, the Field Offices, and the Commission on Audit (COA) on the data request from the Commission on Audit (COA) held on 2 February 2022 at 10 AM via Zoom Teleconference.

To start off the meeting, an opening message was delivered by Chief of Staff Atty. Ricky A. Arzadon, representing the Undersecretary for Field Operations and Environment Atty. Juan Miguel T. Cuna, that emphasizes the importance of auditing in the processes and assessment of the NGP and ENGP ever since its implementation in 2011. Further, it is integral to the program that our field offices assist in the auditing processes by presenting accurate data, hence the conduct of a levelling-off meeting.

The opening message was followed by a briefer on the data requested by COA from For. Cris Angelo Vispo, OIC of RFRS, and a report on the status of compliance by the different PENROs presented by For. Jinia Yaneza, Senior Forest Management Specialist from the NGPCO. After the briefer, COA Supervisor Marites A. Odtojan proceeded with the presentation on the data requests, the correct templates to be used, and observations from the

initial data passed by FMB on 14 January 2022. Initial mistakes observed include incomplete and inaccurate data and documents without signature from the concerned officials.

At the end of the meeting, it was agreed upon that the regions shall submit the required data to FMB on or before 8 February 2022, and FMB NGPCO shall consolidate the submissions and forward the data to COA on or before 14 February 2022.

As of 14 February, FMB NGPCO was able to consolidate and forward data submitted by 73 out of 76 (96%) Provincial Environment and Natural Resources Offices (PENROs) to COA.

FOR YOUR INFORMATION AND RECORD, PLEASE.



MARCIAL C. AMARO, JR., CESO II

*Copy furnished:
Commission on Audit*

Meeting with the Field Offices re Levelling Off on the NGP/ENGP Data Request from the
Commission on Audit (COA) as part of Compliance Monitoring
February 2, 2022
Via Zoom Teleconferencing

Highlights of the Meeting

I. Background

A meeting with the different Provincial Environment and Natural Resources Offices (PENROs) and Community Environment and Natural Resources Offices (CENROs) was held on 2 February 2022 to discuss the request from the Commission on Audit (COA) as part of their ongoing audit of the NGP and ENGP. The objective of the meeting is to level off with the field offices regarding the information that COA is requesting and the correct templates to be used for the submission of data.

II. Participants

1. Head Executive Assistant, Head Executive Assistant Office
2. Representative/s, Office of the Undersecretary for Field Operations and Environment
3. The Assistant Secretary for Policy, Planning and Foreign Assisted and Special Projects
4. Representative/s, Office of the Assistant Secretary for Field Operations – Luzon
5. Representative/s, Office of the Assistant Secretary for Field Operations – Visayas
6. Representative/s, Office of the Assistant Secretary for Field Operations – Eastern Mindanao
7. Representative/s, Office of the Assistant Secretary for Field Operations – Western Mindanao
8. Representative/s, Office of the Assistant Secretary for Finance, Information Systems and Mining Concerns
9. The Director, Policy and Planning Service
10. The Director, Financial and Management Service
11. The OIC Assistant Director, Forest Management Bureau
12. The Chief, Forest Resources and Conservation Division
13. The Chiefs, Accounting and Budget Division
14. All Regional Executive Directors
15. All Assistant Executive Directors for Technical Services
16. All Assistant Executive Directors for Management Services
17. All Regional NGP Coordinators
18. All Regional Accountants
19. All Provincial ENR Officers (PENROs)
20. National Greening Program Coordinating Office Staff

III. Discussions

Supervising Auditor Marites Odtojan of COA raised concerns regarding the initial submission of the regional offices. These issues include inaccurate and incomplete data and the absence of appropriate signatures in the documents. Odtojan clarified that these issues must first be corrected in order for COA to close their audit on the NGP and ENGP.

Below is the tabulated list of issues raised by concerned offices and the corresponding agreements and recommendations made:

Issues/Observations	Recommendations/Answers	Responsible Office/s
1. "Trees Planted"	For the data on Schedule of Survival Rate, replace "Trees Planted" with "Seedlings that Survived after the 3rd Year Maintenance and Protection" = Seedlings Planted x %SR	Field Offices
2. Computation of Survival Rate	Do not divide by the number of sites (for further study) Use the data after the 3rd year Maintenance and Protection (during the end of the contract)	Field Offices FMB
3. Cost of Damage re Impaired Sites	Use the cost during the incident	Field Offices
4. Survival Rate of 100 ha. Above but without 3rd Party Validation yet	Use in-house validation data (for the purpose of COA's data request only)	Field Offices
5. Accountability of Officials in case of Disallowance	PENRO will only be accountable during his time; accountability will be based on records that can be retrieved. Once the sites are turned-over to the new PENRO, accountability will be his/hers (Policy subject to further study)	Field Offices FMB DENR
6. Multi-year Contracts/Budgeting	FMB/DENR will coordinate with DBM	FMB/DENR

Issues/Observations	Recommendations/Answers	Responsible Office/s
7. What happened with seedlings damaged by stray animals in the field? Are there reports?	FMB needs to draft a memo reiterating the need to report the incident to the DENR, LGUs, and/or other concerned offices. Strengthen IEC implementation	FMB
8. Reporting of impairment loss	Report actual SR as of turnover. Subsequent losses after turnover of the project are what will be reported to the COA as impairment loss	Field Offices
9. Are sites damaged by Odette included in force majeure? Plantations in Surigao del Norte and Dinagat are totally damaged. Request to delete from book of accounts needed?	Yes. All damage should be reported and Relief from Accountability is requested	Field Offices
10. Change of regional WFP (establishment of plantation to rehabilitation of certain areas due to damage brought by Odette)	Region to submit copy of JEV clearly stating the amount	Field Offices
11. Report to the Auditor informing the incident/damage/loss, and request for Relief from Accountability are two (2) separate documents. The report is just an attachment.	Separately 1) report to the Auditor informing the incident/damage/loss, and 2) request for Relief from Accountability. This should be done separately within 30 days after the occurrence of damage; request extension to submit supporting documents if needed	Field Offices
12. Is there a limit in terms of estimated cost of	No ceiling/limit	Field Offices

Issues/Observations	Recommendations/Answers	Responsible Office/s
damage to request Relief from Accountability?		
13. No Relief from Accountability and Report submitted on damage by typhoon Odette	Report informing COA of the damage/loss should be submitted (with certification from PAGASA); PENRO may state in the report that ROA will be filed on a later date	Field Offices
14. Impaired damages from previous calamities that were not reported to COA and without supporting evidence	Comply with requirements and include justification that will be subject for the approval of COA	Field Offices
15. What happens after the 3rd year? No funding?	NGP sites, after the 3 rd Year Maintenance and Protection, shall be subjected to Forest Protection, which has different funding, including budget for FR and FG/FPO for their TEV and hiring.	Field Offices
16. Can we proceed with the conduct of ground validation for ROA in the absence of a COA Representative?	All documents required must be completed before submitting a request (which shall include a validation report by the concerned office) before COA can send a representative to validate	Field Offices
17. What happens to the seedlings damaged by animals?	Reports should be submitted to the DENR, LGUs, or other concerned offices	Field Offices
18. Progress Billing vs Financial Assistance	Gap in the words used in previous policies/templates. In reality, field offices disburse funds through progress billing. This is already rectified in present policies/templates.	Field Offices

Issues/Observations	Recommendations/Answers	Responsible Office/s
19. No policy re timber seedlings, saplings, or trees planted within NGP sites uprooted by typhoon	No DENR guidelines yet. Remit the proceeds to treasury and request for Relief from Accountability.	FMB Field Offices

IV. Agreements

Presented below are the agreements made during the discussion:

1. The regions shall submit the required data to FMB on or before 8 February 2022; and
2. FMB NGPCO will consolidate the submissions and will submit the data to COA on or before 14 February 2022.

The meeting was formally closed by RFRS In-Charge For. Cris Angelo Vispo at 5:00 PM with a short message thanking everyone who participated and stayed in the meeting.

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