



Republic of the Philippines  
**Department of Environment and Natural Resources**  
Visayas Avenue, Diliman, 1100 Quezon City  
Tel. Nos. (632) 8929-6626 to 29; (632) 8929-6633; to 35  
Email: web@denr.gov.ph Website: www.denr.gov.ph



**MEMORANDUM**

**FOR** : All Regional Executive Directors

**FROM** : The Assistant Secretary for Finance, Information Systems, and Mining Concerns


**SUBJECT** : **RECOGNITION OF IMPAIRMENT LOSS AND REQUEST FOR RELIEF OF ACCOUNTABILITY**

**ATTACHMENT** : Memorandum dated 07 January 2022

**DATE** : **JAN 31 2022**

This is in connection with the Memorandum dated 07 January 2022 issued by the Forest Management Bureau (FMB) regarding the conduct of assessment and submission of report on the damages/impairment loss caused by Typhoon Odette to the established National Greening Program (NGP) sites. Please be reminded of the 30-day reglementary period counted from the occurrence of loss within which the proper accountable officer must file a notice of loss and request for relief of accountability to be recognized by the Commission on Audit (COA). In this regard, please facilitate the said process on the recognition of impairment loss and furnish this Office a copy of the reports that you will be submitting for the purpose.

FOR YOUR INFORMATION, PLEASE.

  
**NONITA S. CAGUIOA**

*Copy furnished:*

*The DENR Undersecretary for Field Operations and Environment*



**URGENT**

Republic of the Philippines  
Department of Environment and Natural Resources  
**FOREST MANAGEMENT BUREAU**

Visayas, Avenue, Diliman, 1100 Quezon City

Tel. No.: (632) 8925-2141 / (632) 8927-4788

E-mail Address: fmb@denr.gov.ph Web: [www.forestry.denr.gov.ph](http://www.forestry.denr.gov.ph)



**MEMORANDUM**

FOR : All Regional Executive Directors

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

SUBJECT : **CONDUCT OF ASSESSMENT AND SUBMISSION OF REPORT ON THE DAMAGES/IMPAIRMENT LOSS CAUSED BY TYPHOON ODETTE**

DATE : **JAN 07 2022**

In view of the recent Typhoon Odette which has heavily affected areas in the country, especially those within the jurisdiction of Visayas, Mindanao and Palawan, may this Office respectfully request for the conduct of assessment of the overall damages incurred by the said typhoon to our established NGP Sites and other reforestation projects.

Further, kindly provide an assessment and evaluation report which shall include the total cost/value of damages, estimated number of seedlings/trees damaged, area damaged in hectares, spatial data as well as geotagged photos illustrating the portions of the sites affected, and other pertinent information. For your reference, we have attached the template marked as Annex "A".

Furthermore, all are hereby reminded that reforestation projects damaged or destroyed by force majeure/fortuitous events should be properly reported, and corresponding requests for recognition of impairment loss/derecognition and relief of accountability must be filed before the Commission on Audit (COA) within thirty (30) days after occurrence of the said events.

FOR YOUR INFORMATION AND COMPLIANCE, PLEASE.

*for: [Signature]*  
**MARCIAL C. AMARO, JR., CESO III**