

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2018 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
as of December 2021

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
1. Incurrence of commitment fee - ₱10.707 million	4	1	3	①			FMP
				②	FMP		
				③			FMP & INREMP
				④			FASPS
2. Excessive allotments in CO and deficiencies on sub-allotments to Bureaus and ROs	5	5	0	①	CO		
				②	CO		
				③	FMB		
				④	FMB		
				⑤	FMB		
3. Improper charging of Expenditures to the NGP - ₱72.274 million	2	2	0	①	CO		
				②	CO, FMB, BMB, NCR, R6 PENRO Negros Oriental		
4. Hiring of NGP Consultant	3	2	1	①	CO		
				②			CO
				③	CO, FMB		
5. Utilization of Yolanda Funds							
6. Utilization of Marawi Funds							
7. Weak Internal Control	3	3	0	①	CO		
				②	FMB, PENRO Dinagat Island		
				③	PENRO Tarlac		
8. Uncollected Revenue	8	5	3	①	LMB		
				②		BMB	
				③	PENRO Batangas		
				④			PENRO Carmarines Sur
				⑤	PENRO Catanduanes		
				⑥	PENRO Catanduanes		
				⑦	PENRO Catanduanes		
				⑧		PENRO Catanduanes	
9. Dormant, unauthorized and unnecessary bank accounts	1	1	0	①	CO, BMB, FMB, NCR, CAR, PENRO La Union, R4A, R6, R8, R9, R11, PENRO Surigao del Norte, R12, R13		
10. Unliquidated cash advances	2	1	1	①	BMB, ERDB, LMB, R3, PENRO Aurora,R4-A, R8, PENRO Camiguin	R12	CO, PENRO Zamboanga Del Sur
				②	CO, LMB, R6, R12		

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2018 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
as of December 2021

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
11. Unliquidated fund transfers to implementing agencies	1	0	1	①	BMB, NCR, R1, R2, R2 PENRO Isabela, Quirino, R2 PENRO Cagayan, Nueva Viscaya, R3 PENRO Pampanga, R10, R11	FMB, CAR, R3, R6 PENRO Negros Occidental, R8, R13 PENRO Agusan Del Sur	CO, CO (F-102), ERDB, LMB, R4-A, R9, R13
12. Non-insurance of physical assets with GSIS	2	1	1	①	CO, FMB-FASPS (FMP and INREMP), BMB, CAR, R2 Cagayan, R3 PENRO Aurora, Pampanga, Tarlac PENRO Albay, R6 PENRO Guimaras, R8, R11		
				②	R4-B, PENRO Mindoro, PENRO Palawan		
13. Non-disposal of unserviceable property	1	0	1	①	CO, FAPs, LMB, CAR Regional Office, PENRO Ifugao, Benguet, R1 PENRO Ilocos Norte, Ilocos Sur, R2-PENRO Quirino, Isabela, R3 PENRO Aurora, Bataan, Bulacan, Tarlac, Zambales, Pampanga, R6 PENRO Guimaras, R12 PENRO Cotabato	FMB, R3 PENRO Nueva Ecija,	R5 PENRO Masbate, R8
14. Proper withholding and timely remittance of GSIS contributions and loans							
15. Proper withholding and timely remittance of Philhealth							
16. Proper withholding and timely remittance of Pag-IBIG							
17. Proper withholding and timely remittance of taxes							

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2018 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
as of December 2021

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
18. Delayed/Non-submission of accounting and property reports	1	0	1	①	LMB, CAR PENRO Abra, Ifugao, NCR, R1 PENRO La Union, R2 PENRO Isabela, Cagayan, Nueva Viscaya, Quirino, R5, R6 PENRO Iloilo, R9 PENRO Davao Del Norte, R10 PENRO Lanao Del Norte, R13	R1 PENRO Ilocos Norte	CO, R9, 4 ROs, , Bataan, Zambales, Tarlac, Laguna, Rizal, Palawan, Sorsogon, Biliran, Eastern Samar, Davao Del Norte, Davao Occidental, Compostela Valley, Sarangani
19. Delayed/Non-submission of copy of government contracts	1	1	0	①	LMB, CAR, R1, R2, R3- PENRO Nueva Ecija, Tarlac, Zambales,R4-A, R5, R6, R8, R9, R11		
20. Non-allocation and/or utilization of fund GAD programs/activities	1	0	1	①	BMB, FMB, CAR, R1- PENRO La Union, Ilocos Sur, Ilocos Norte, Pangasinan, La Union, Zamboanga, R6 Regional Office, R11, R12 PENRO Cotabato, Sarangani,		CO/FASPS, PENRO Catanduanes, (3) Staff Bureaus (2) ROs, (3) PENROs
21. Non-allocation and/or utilization of fund for SCPD programs/activities	1	1	0	①	CO, LMB, BMB, FMB, (9) PENROs: R1- PENRO La Union, PENRO Catanduanes, PENRO Siquijor, Zamboanga Del Sur. R11		
22. Hiring of and payments of job orders, contractual and consultants							
23. Receipt and Disbursement of PDAF and DAP Fund							
24. Appropriateness of mode of procurement used	1	1	0	①	CO, ERDB, RO3, PENRO Nueva Viscaya, Aurora, Pampanga, Zambales, R6-PENRO Antique, R11, PENRO Davao Del Norte,		
25. Posting of Programs/Projects/Activities	1	1	0	①	CO, BMB, ERDB, R3- PENRO Bulacan, R11, FMB, LMB, NCR, CAR, R2, R6 PENRO Antique, R11		

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2018 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
as of December 2021

FINDINGS	STATUS			BREAKDOWN					
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED		
26. Disbursements with incomplete documentary requirements	1	0	1	①	LMB, CAR, R1 RO, R4A, R4B, R6 PENRO Iloilo, R9 PENRO ZDS, ZPS, ZDN, R10, R11, R12 PENRO Sarangani	R1 PENRO Ilocos Norte, Ilocos Sur, La Union, Pangasinan, R7	R1, R3		
27. Erroneous charging of expenses to Fund 101 Trust	3	3	0	①	PENRO Iloilo				
				②	PENRO Iloilo				
				③	PENRO Iloilo				
28. Audit suspensions, disallowances, charges and settlement	3	1	2	①	CO (F-101),BMB, FMB, LMB, CAR Mt. Province		R6		
				②	CO, LMB, R6				
				③	CO, FMB, LMB, NCR, R6			BMB	
29. Unadjusted/accounting errors/omissions and deficiencies	1	0	1	a	CO, PENRO ADS, Region 13 PENRO Surigao Del Norte				
				b	R12				
				c	PENRO Bataan				
				d	BMB				
				e	CO				
				f					No office stated
				g	R3 PENRO Zambales, Aklan, R12 Sultan Kudarat				
				h	CO, R6 PENRO Antique,				
				i	PENRO Bulacan				
				j					No office stated
				k	CO, BMB, R1, R6 RO				
				l					No office stated
				m					No office stated
				n	CO				
				o					No office stated
				p	R3 PENRO Aurora, R6 PENRO Capiz, Antique				Negros Occidental
				q	R3, R6 PENRO Capiz,				
				r	R13, PENRO Capiz, Tarlac,				
				s	LMB, R4B, R13, PENRO Aurora, ADS, Compostella Valley				
				t	R1, R12				
				u	CAR Mt. Province R6 PENRO Antique, R12 South Cotabato, Region 13 PENRO Agusan del Norte, Agusan del Sur, Dinagat, Surigao del Norte, Surigao del Sur				
				v	CO				

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2018 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
as of December 2021

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
				w	R6 PENRO Aklan		
				x	R12 PENRO Sarangani		
				y			No office stated
				z	PENRO Iloilo, Guimaras,		
				aa	Region 6 PENRO Iloilo, Guimaras		No office stated
				bb			No office stated
				cc	CO, R6		
				dd	Region 6 Regional Office, PENROs Aklan, Antique, Capiz, Iloilo, Guimaras and Negros Occidental		
				ee			No office stated
TOTAL	46	29	17				
Percentage	63.04%						