

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES  
CY 2020 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)  
PART II - Observations and Recommendations  
DETAILS OF COMPLIANCE PER FINDINGS  
*as of DECEMBER 2021*

FINDINGS	STATUS			BREAKDOWN		
	TOTAL NO. OF RECOMMEN- DATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMEN- DATIONS	NUMBER OF NOT IMPLEMENTED RECOMMEN- DATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	NOT IMPLEMENTED
A. Financial Audit						
1. Unadjusted/uncorrected accounting errors/omissions and accounting deficiencies	5	0	5	①	CO, FMB, LMB, CAR, R1, R5, R8, R9, R10, R11, R12	BMB, R2, R3, R4A, R4B, R6, R7, R13
				②	BMB, FMB, CAR, R1, R4A, R6, R8, R10, R13	CO, LMB, R2, R3, R4B, R5, R7, R9, R11, R12
				③	BMB, FMB, R1, R2, R4A, R5, R6, R8, R10, R12	CO, LMB, CAR, R3, R4B, R7, R9, R11, R13
				④	CO, BMB, FMB, R4A, R4B, R5, R7, R8, R9, R10, R11, R12, R13	LMB, CAR, R1, R2, R3, R6
				⑤	CO, BMB, FMB, LMB, CAR, R1, R3, R4A, R4B, R5, R7, R8, R9, R10, R11, R12, R13	R2, R6,
B. Compliance with Other Legal and Regulatory Requirements						
2. Overall Fund Utilization	2	2	0	①	CO	
				②	CO (MBRP, ENGP, PCRMO), FAPs (FMP and INREMP)	
				①	R4B, R11	
				②	R4B	
				③	R1	
3. Cash utilization/disbursements	3	3	0	①	FMB, CAR, R3, R4B, R7, R11, R12, R13	
				②	FMB, CAR, R3, R4B, R7, R11, R13	R12
				③	R7	R12
4. Non-reversion of dormant cash, unauthorized accounts and unnecessary fund and non-enforcement of regulations on the use of foreshore lands	3	1	2	①	R5, R10, R11	R6, R9
				②	R5, R10, R11	R6, R9
				③	R10	R6
				④		R11
5. Non-enforcement of regulations on the use of foreshore lands	4	0	4	①	FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13	CO
				②	FAPs (FMP, INREMP), ERDB, R2, R3, R4B, R5, R6, R8, R10, R13	CO, LMB, R9, R12
				③	FAPs (FMP, INREMP), ERDB, R2, R3, R4B, R5, R6, R8, R9, R10, R13	CO, LMB, R12
				④	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13	
				⑤	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13	
				⑥	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R10, R9, R12, R13	
6. Non-liquidation of cash advances	6	3	3			

FINDINGS	STATUS		
	TOTAL NO. OF RECOMMEN-DATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMEN-DATIONS	NUMBER OF NOT IMPLEMENTED RECOMMEN-DATIONS
7. Non-liquidation of fund transfers to Implementing Agencies (IAs) and NGOs/POs	2	0	2
8. Advances to PS-DBM and PITC	2	1	1
9. Dormant receivable not requested for write-off	3	0	3
10. Non-insurance of physical assets with the GSIS	1	0	1
11. Non-disposal of unserviceable property	1	0	1
12. Improper handling, custody and delayed disposition of confiscated products and conveyances	4	1	3
13. Idle/unused government property and equipment under the responsibility of the DENR Field Offices	5	5	0
14. Delayed/Non-submission of copy of government contracts	1	0	1
15. Proper withholding and timely remittance of GSIS contributions and loans	1	0	1
16. Withholding and remittance of PhilHealth contributions and employer's share	2	0	2
17. Proper withholding and timely remittance of Pag-IBIG contributions and loans	1	0	1
18. Proper withholding and timely remittance of taxes	2	1	1
19. Hiring of and payments to job orders, contractual and consultants	✓		

BREAKDOWN		
RECOMMEN-DATION Nos.	FULLY IMPLEMENTED	NOT IMPLEMENTED
①	FAPs (INREMP), NCR, R1, R2, R4A, R4B, R5, R7, R8, R9, R10, R11, R13	CO, BMB, FMB, LMB, CAR, R3, R6
②	CO, FAPs (INREMP), BMB, LMB, R1, R2, NCR, R3, R4B, R5, R6, R7, R8, R9, R10, R13	FMB, CAR, R4A, R11
①	CO, NCR, CAR, R1, R2, R3, R4B, R5, R13	FMB, LMB, R7, R11
②	CO	
①	CO, LMB, CAR, R1, R3, R6, R7	R4B, R11
②	LMB, CAR, R1, R7	CO, R3, R4B, R6, R11
③	R1, R6, R7	CO, LMB, CAR, R3, R4B, R11
①	FAPs (FMP & INREMP), ERDB, FMB, LMB, NCR, CAR, R1, R2, R5, R6, R7, R8, R9, R10, R11, R12, R13	BMB, R3, R4B,
①	CO, R1, R2, R6, R7, R9, R10, R13	FAPs (FMP, INREMP), BMB, FMB, LMB, CAR, R3, R4A, R4B, R5, R11
①	CO, R2, R5, R6, R7, R9	R1, R3, R8
②	CO, R2, R5, R6, R7, R9	R1, R3, R8
③	CO, R2, R5, R7, R9	R1, R3, R6, R8
④	CO	
①	R6	
②	R6	
③	CAR	
④	R11	
⑤	R12	
①	CO, FAPs (FMP, INREMP), BMB, FMB, LMB, CAR, R1, R2, R3, R4B, R6, R7, R8, R9, R11, R12, R13	R5
①	NCR, CAR, R7, R9, R11	FMB, LMB, R4B, R5, R6
①	R5	FMB, LMB, R6
②	LMB, R5, R6	FMB
①	NCR, R11	FMB, LMB, R5, R6
①	NCR, R6, R8, R12	FMB, LMB, R3, R9
②	NCR	

FINDINGS	STATUS		
	TOTAL NO. OF RECOMMEN-DATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMEN-DATIONS	NUMBER OF NOT IMPLEMENTED RECOMMEN-DATIONS
20. Non-allocation and/or utilization of fund for GAD programs/activities	4	0	4
21. Non-allocation and/or utilization of fund for SCPD programs/activities	2	1	1
22. Receipt and utilization of Disaster Related Fund	2	2	0
23. Receipt and Disbursement of PDAF and DAP Fund	✓		
24. Implementation of ODA Funded Projects	✓		
25. Audit Suspension, Disallowances, Charges and Settlement	2	0	2
TOTAL	58	20	38
% OF FULLY IMPLEMENTED RECOMMENDATIONS	34.48%		65.52%

✓ - Fully Implemented Findings as per Auditor's Validation

BREAKDOWN		
RECOMMEN-DATION Nos.	FULLY IMPLEMENTED	NOT IMPLEMENTED
①	BMB, LMB, NCR, R1, R11, R12, R13	CO, R3, R4B, R8, R9,
②	CO, BMB, LMB, NCR, R1, R11, R12 R13	R3, R4B, R8, R9,
③	CO, BMB, LMB, NCR, R1, R11, R12, R13	R3, R4B, R8, R9,
④	CO, LMB, NCR, R1, R11, R12, R13	BMB, R3, R4B, R8, R9,
①	R2, R4B, R12	R8, R9
②	R4B	
①	R10	
②	R10	
①	CO, LMB, NCR, R5, R6	R1, R11
②	LMB, NCR, R5	R6, R11