


DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
SUSTAINED COMPLIANCE WITH AUDIT FINDINGS
CY 2017 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	NOT IMPLEMENTED
A. Value for Money Audit						
1. Fund utilization for CYs 2015-2017	1	0	1	①	CAR, R2,	FASPS (FMP, INREMP), R3, R6
2. National Greening Program	3	1	2	①	R2, R5, NIR (PENRO Negros Oriental), R12	R6, R9,
				②	R2, R5, NIR (PENRO Negros Oriental), R12	R6, R9,
				③	FMB (NGP)	
3. Non-maximization/utilization of equipment and constructed structures	7	7	0	①	CO (MBCO)	
				②	CAR	
				③	R5	
				④	R5	
				⑤	R5	
				⑥	R5	
				⑦	R6	
4. Uncollected/unrealized revenue	5	0	5	①	R1, R4-A, R10,	R3, R13
				②	R1, R4-A, R10,	R3, R13
				③	R1, R4-A, R10	R3, R13
				④	R1, R4-A, R10,	R3, R13
				⑤	R1, R4-A, R10,	R3, R13
5. Confiscated assets	3	3	0	①	R1, R2, R3, R4-A, R10	
				②	R4-A, R10	
				③	NCR	
6. Self-sustaining and income generating ventures not realized	2	2	0	①	R4-B	
				②	R10	
7. Unsustainability of completed ODA funded projects	6	5	1	①		R3
				②	R5	
				③	R11	
				④	CAR	
				⑤	R4-A	
				⑥	R9	
B. Compliance Audit						
8. Dormant, unauthorized and unnecessary bank accounts	1	0	1	①	CO, R5, R6, CAR	R4-A, R4-B, R12
9. Unliquidated cash advances - ₱9.917 million	2	0	2	①	R6, R12	BMB
				②	R6, R12	BMB
10. Unliquidated fund transfers to implementing agencies - ₱2,439 million	2	1	1	①	BMB, R1, R2, R3, R4-A,	CO (F-101, F-102, F-171), R6
				②	FMB	
11. Dormant accounts - ₱85.850 million	1	0	1	①	R2,	CO (F-101), R3, NIR (PENRO Negros Occidental)
12. Insurance of government property with GSIS	1	1	0	①	LMB, R1, NIR (PENRO Negros Oriental)	
13. Gender and Development issues not fully addressed	3	1	2	①	BMB, LMB, NCR, R6, PENRO Davao Oriental	CO, PENROs Bulacan, Bataan, Occidental Mindoro)
				②	CO, LMB, NCR, R4-A, R4-B, PENROs Isabela, Quirino, Nueva Viscaya, North Cotabato, Sarangani, South Cotabato, Mt. Province, Ifugao, NIR - Negros Oriental	PENRO Tarlac
				③	R9, PENRO Negros Occidental	
14. Implementation of Senior Citizens and Person with Disability Program	3	2	1	①	CO, BMB, ERDB, 8 Regions, 30 PENROS	
				②	CO, ERDB, 1 Region (NCR)	BMB, 7 Regions, 30 PENROS
				③	FMB, R4-A, R9, R11, 23 PENROs (Antique and Guimaras)	

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15. Withholding and remittance of GSIS employees' contributions and loan payments	✓					
16. Withholding and remittance of Philhealth contributions	✓					
17. Withholding and remittance of Pag-IBIG contributions	✓					
18. Withholding and Remittance of Taxes	✓					
19. Delayed/Non-submission of Mandatory Reports	1	0	1	①	BMB, ERDB, FMB, R2, R4-A, R4-B, R5, R6, R8, R9, R10, NIR (PENRO Negros Occidental), R12	CO, CAR, R3, R11,
20. Submission of copy of government contracts	1	0	1	①	R4-B, PENRO Antique, R6, R8	CO, R1,
21. Hiring of Contract of Service Personnel	3	3	0	①	CO, ERDB, FMB, NCR, CAR, R5, R7, R12, LMB, R1, R2, R3, R4-A, R4-B, R8, R9, R11, R13, BMB	
				②	CO, ERDB, FMB, NCR, CAR, R5, R7, R12, LMB, R1, R2, R3, R4-A, R4-B, R8, R9, R11, R13, BMB	
				③	CO, BMB, ERDB, FMB, LMB, NCR, CAR, R1, R2, R3, R4-A, R4-B, R5, R7, R11, R12, R13	
22. Receipt and Disbursement of PDAF and DAP Fund	✓					
23. Disclosure and Publication of all PPAs	2	1	1	①	R4-B, R12	FMB,
				②	FMB, R4B	
24. Disbursements with Incomplete Documentary Requirements	1	0	1	①	BMB, R2, R3, R4-B, R5, R8, R10, R11, R12,	R1, R6, CAR
25. Enforcement of COA Audit Suspensions, Disallowances and Charges	3	0	3	①	CO (F-101), FMB, NCR, R5, R6 PENRO Guimaras	BMB, CAR, R3, R11, PENRO Leyte,
				②		
				③		
C. Financial Audit						
26. Accounting Errors/Omissions and Deficiencies	6	2	4	①	CO, PENRO Isabela,PENRO Occidental Mindoro, R6, CAR, BMB, R1 R12	
				②	CO, PENRO Tarlac, NCR, CAR, BMB, FMB, R9, R12	
				③	ERDB, R4-A, CAR, PENRO Misamis Occidental R1, R2, R4-A, R6 /	CO, LMB, PENRO Albay, R6,
				④	PENRO Siquijor and Negros Oriental, R8, R9, R10, R11, R12, R13, NCR, PENRO Agusan del Sur	CO, CO-FAPs, R3, R4-B, R5, R6, CAR,
				⑤	CO, R2, R4-A, NCR, PENRO Misamis Oriental, PENRO Kalinga, PENRO Zamboanga del Sur	R3, R6, PENRO Albay,
				⑥	R1, PENRO Surigao del Norte	CO, CAR, PENRO Albay,
Accounting Deficiencies						
a) Non-maintenance of subsidiary ledgers and schedules and off-setting of negative balances – ₱26.939 million	1	1	0	①	CO, LMB, R11, CAR	

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b) Discrepancy between the GL and RPCI, undocumented forwarded beginning balance, and non-maintenance of ledgers for Inventory accounts= ₱125.516 million	2	0	2	①		CO, BMB, FMB, LMB
				②	ERDB, R1, R2, R5, R13, CAR, NCR,	R6, R9
c) Doubtful existence and completeness of the carrying amount of the PPE accounts due to discrepancy of P2,583.565 million between the GL and RPCPPE and other deficiencies amounting to P611.761 million	2	2	0	①	CO, CO-FAPs, LMB, R1, R2, R3, R4-A, R4-B, R5, R6, R8, R10, R12, R13, NCR, CAR	
				②		
d) Unreconciled SL and GL balances and recording of fully depreciated PPE under the Other Assets account – P323.129 million	4	4	0	①	CO	
				②	R5	
				③	CO & R5	
				④	CO	
e) Unreliable balance of Payables account due to absence of schedules and supporting documents- P259.729 million	2	2	0	①	CO, BMB, ERDB, LMB, FMB, CAR, R1, R3, R4-A, R6, R8, R11, R12, R13, PENRO Siquijor,	
				②		
TOTAL	68	38	30			
% OF FULLY IMPLEMENTED RECOMMENDATIONS	55.88					


- Fully Implemented Findings as per Auditor's Validation (Not included in PY's of CAAR 2018)