

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2019 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
PART II - Observations and Recommendations
DETAILS OF COMPLIANCE PER FINDINGS
as of DECEMBER 2021

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMEN DATIONS	NUMBER OF FULLY IMPLEMEN TE D RECOMMEND ATIONS	NUMBER OF NOT IMPLEMEN TE D RECOMMENDA TIONS	RECOMME N-DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
A. Compliance Audit							
1-A. Fund utilization	4	3	1	①	CAR, R5, R9		
				②			CO-FASPS (FAPs, FMP/ INREMP)
				③	CO-FASPS		
				④	CO-FASPS		
1-B. Cash utilization/disbursements	4	4	0	①	CAR		
				②	CAR, R1, R5, R10, R11		
				③	R11, R13		
				④	CO-FASPS (INREMP)		
2. Audit suspensions, disallowances, charges and settlement	1	1	0	①	CO, FASPS (FMP), FMB, LMB, NCR, CAR, R2, R5, R11		
3. Non- reversion of dormant and unnecessary bank accounts	4	3	1	①	CO, FMB, R3, R4B, R5, R6, R13	R8, R12	
				②	R6, FMB		
				③	FMB		
				④	CO, FMB, R4B		
4. Non-liquidation of cash advance	3	1	2	①	BMB, FMB, R2, R3, R4B, R5, R6, R7, R8, R10, R11, R13	R9, R12	CO
				②	BMB, FMB, R2, R3, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13		CO
				③	CO, BMB, FMB, R2, R3, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13		

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMEN DATIONS	NUMBER OF FULLY IMPLEMEN TED RECOMMEND ATIONS	NUMBER OF NOT IMPLEMEN TED RECOMMENDA TIONS	RECOMMEN DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
5. Unliquidated fund transfers to Implementing Agencies (IAs) and NGOs/POs	5	3	2	①	CO, BMB, NCR, CAR, R1, R2, R5, R9, R10, R11	LMB, R3, R6, R7, R8	
				②	CO, BMB, LMB, NCR, CAR, R1, R2, R3, R5, R6, R7, R9, R10, R11	R8,	
				③	CO, BMB, LMB, NCR, CAR, R1, R2, R3, R5, R6, R7, R8, R9, R10, R11		
				④	CAR		
				⑤	CO		
6. Advances to PS and PITC	2	1	1	①	CO, R1, R3, R5	BMB, LMB	
				②	LMB		
7. Dormant receivables, cash advances and fund transfers not requested for write-off	3	1	2	①	LMB, R1, R2, R3, R5, R6, R10, R11	CAR	CO
				②	CO, LMB, CAR, R1, R2, R3, R5, R6, R10, R11		
				③	LMB, CAR, R2, R5, R11	R1	CO, R3, R6
8. Non-Insurance of physical assets with the GSIS	2	2	0	①	CO-FASPS (INREMP, FMP), CAR, BMB, ERDB, R3, R4B, R6, R8, R9, R10, R11, R12		
				②	R4B		
9. Non-disposal of unserviceable property	1	1	0	①	CO, FMB, CAR, R1, R2, R3, R5, R6, R7, R10, R11		
10. Procurement of goods and services, consultancy services and infrastructure projects	7	7	0	①	R9		
				②	R6		
				③	CO		
				④	FMB, R3		
				⑤	CAR		
				⑥	CO, FMB, CAR, R3, R6, R9, R10, R11		
				⑦	CO, FMB, CAR, R3, R6, R9, R10, R11		
11. Information and Publicity on Programs/Projects/ Activities (P/P/A)	2	2	0	①	BMB, FMB, R5, R6, R13		
				②	BMB, FMB, R5, R6, R13		

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
12. Delayed/Non-submission of accounting and property reports	3	3	0	①	CO, LMB, BMB, CAR, R1, R2, R3, R5, R6, R8 R9, R11, R12		
				②	CO, LMB, BMB, CAR, R1, R2, R3, R5, R6, R8, R9, R11, R12		
				③	CO, LMB, BMB, CAR, NCR, R1, R2, R3, R5, R6, R8, R9, R11, R12		
13. Delayed/Non- submission of copy of government contracts	1	1	0	①	CO-FASPS, BMB, FMB, CAR, NCR, R1, R2, R5, R6, R11, R12		
14. Withholding and remittance of GSIS contributions and loans	2	0	2	①	CAR, R4A	FMB, R3, R6	BMB, LMB, R5
				②	CAR, LMB, R3, R4A, R5, R6		BMB, FMB,
15. Withholding and remittance of PhilHealth contributions and employer’s share	1	0	1	①	CO, CAR, R4A, R5, R7		FMB, LMB, R6
16. Withholding and timely remittance of Pag-IBIG contributions and loans	✓						
17. Withholding and timely remittance of taxes	1	0	1	①	CAR, R4A	R6	FMB, LMB, R9
18. Hiring of and payments to job orders, contractual and consultants	✓						
19. Non-allocation and/or utilization of fund for GAD programs/activities	4	3	1	①	BMB, CAR, R3, R5, R6, R8, R10		CO, FAPs, LMB, R2, R4B
				②	CO, FAPs, CAR, BMB, LMB, R2, R3, R4B, R5, R6, R8 R10		
				③	CO, FAPs, CAR, BMB, LMB, R2, R3, R4B, R5, R6, R8 R10		
				④	R13		
20. Allocation and/or utilization of fund for SCPD programs/activities	1	1	0	①	CAR, R4B, R5, R6, R7, R9, R11, R12		
21. Implementation of ODA Funded Projects	✓						

FINDINGS	STATUS		
	TOTAL NUMBER OF RECOMMEN DATIONS	NUMBER OF FULLY IMPLEMEN TE D RECOMMEND ATIONS	NUMBER OF NOT IMPLEMEN TE D RECOMMENDA TIONS
22. Receipt and utilization of Disaster Related Fund	✓		
23. Receipt and Disbursement of PDAF and DAP Fund	✓		
24. Uncollected/Foregone Revenue	4	3	1
25. Unprotected confiscated property and idle property and equipment	5	1	4
B. Financial Audit			
26. Accounting Errors/Omissions and Deficiencies	4	0	4
TOTAL	64	41	23
% OF FULLY IMPLEMENTED RECOMMENDATIONS	64.06%		35.94%

✓

- Fully Implemented Findings as per Auditor's Validation (Not included in PY's of CAAR 2019)

BREAKDOWN			
RECOMME N-DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
①	R5, R9		
②	R6		
③	R6, R13		
④	R6, R10, R13		R5, R9
①	R5, R6, R10		R4B, R9, R13
②	R5, R6, R13		R4B, R9, R10,
③	R13	R6	R4B, R5, R9, R10,
④	R6, R13		R4B, R5, R9, R10,
⑤	R6, R13		
①	CAR, R1, R4B, R5, R10, R11, R12	R3, R6	CO, FMB, LMB, R2, R9, , R13
②	FMB, R3, R4B, R5, R6, R10, R12		CO, LMB, R1, R2, , R9, R11,
③	FMB, R5, R6, R10	R3, R12	CO, LMB, R1, R2, R4B, R9, R11
④	R3, R5, R10, R11, R12	FMB	CO, LMB, R1, R2, R4B, R6, R9,