



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
Tel Nos. 929-6626 to 29; 929-6633 to 35

MEMORANDUM

FOR : ALL BUREAU DIRECTORS
ALL REGIONAL EXECUTIVE DIRECTORS

ATTENTION: BUREAU/REGIONAL INTERNAL AUDIT FOCAL
PERSONS (B/RIAFP)

FROM : THE DIRECTOR
Internal Audit Service

SUBJECT : WORK AND FINANCIAL PLAN FOR THE BUREAU/
REGIONAL INTERNAL AUDIT FOCAL PERSONS

DATE : JAN 11 2023

This is to transmit the herein attached format/template of Work and Financial Plan CY2023 for the Bureau/Regional Internal Audit Focal Unit. The template will serve as a guide in setting and accomplishing physical targets subject to Budget requirements relative to the implementation of Internal Audit activities.

Kindly submit the filled-out Work and Financial Plan indicating FY2023 Physical and Financial Performance Targets of your respective Office, approved by the RED or Bureau Director not later than January 20, 2023, using e-mail address ias.od@denr.gov.ph.

Attached is a copy of the FY2023 Operational Planning Guidelines indicating the sources of fund for the Internal Audit-related activities for your guidance.

For compliance.

VICENTE B. TUDDAO, JR., Ph.D., CESO IV

DENR FY 2023 Operational Planning Guidelines

responsibility of the head of concerned office. The Harmonized Gender and Development Guidelines (HGDG) should be adopted/ implemented in the CY 2022 GAD WFPs together with the DENR GAD Roadmap for CY 2022. Of the 5% GAD allocation, attribution should be done using the Checklists indicated in the HGDG.

- The Regional Offices must ensure timely submission to the Central Office of GAD accomplishment reports for overall agency assessment and evaluation purposes.
- **Php300 Thousand** shall be intended for the maintenance and other operational expenses of the Regional Internal Audit Focal Persons (RIAFPs) for internal audit-related activities under the Office of the Regional Executive Director (RED). RIAFPs shall provide a copy of their respective WFPs approved by their Regional Executive Directors to the Director of Internal Audit Service. The IAS shall provide a template to the RIAFPs for uniformity of activities.
- 1% of the net programmable budget shall be set aside for the implementation of projects/activities for senior citizens, differently-abled persons, and the youth. This can also be mainstreamed in DENR activities, e.g., in the construction of office buildings with architectural facility pursuant to B.P. Blg. 344 and R.A. 7277.

a. Applicable to all DENR Central Office Units/FAPs/CARP-Central

- Bureau/ Regional FDUs shall monitor the execution of programs and projects and undertaken promptly and in accordance with the set timelines or targets pursuant to AO 46 issued by the President (DBM Circular Letter No. 2015-8 dated 08 June 2015) DENR S.O. No. 2015-766 dated 14 July 2015
- To cover the Personnel Services (PS) deficiency, the Expanded Plantilla (based on PSIPOP) as of 31 December 2021 must be submitted to the Budget Division. This must be supported by an Analysis Sheet to easily determine the PS deficiency to be requested from the DBM to be charged under the Miscellaneous Personnel Benefits Fund (MPBF)
- **Sufficient amount** of the estimated budgetary requirements for various mandatory expenditure items (e.g., security and janitorial services, water, lights) shall be allocated out of the Central Office MOOE budget of all regular PAPs and offices located in the DENR compound. The FASPS and CARP Secretariat shall share in these expenses.
- The appropriated amount for commonly-used office supplies and materials under each PAP shall be pooled and managed by the Budget Division in coordination with the Property and Supply Management Division (PSMD).

b. Applicable to All Bureaus

- **Php300 Thousand** shall be intended for the maintenance and other operational expenses of the Bureau Internal Audit Focal Persons (BIAFPs) for internal audit-related activities under the Office of the Bureau Director. BIAFPs shall provide a copy of their respective WFPs approved by their Bureau Directors to the Director of Internal Audit Service. The IAS shall provide a template to the BIAFPs for uniformity of activities

ANNEX A

[illegible]

II. GENERAL ADMINISTRATION AND SUPERVISION (GAS)														
A. Learning and Growth														
1. Attendance in meetings/ workshops/conferences	100% Meetings/workshops/ conferences attended	4												
2. Database Information System Orientation/Training programs	Database Information System Orientation	1												
	Information System Administration a. Purchase of ICT equipment b. hiring of COS													
B. Implementation of Good Governance														
1. Submission of Semi-Annual Accomplishment Report	100% Semi-Annual Report submitted													
2. IEC relating to Good Governance														

Prepared by:

(NAME)
(Position)
Team Leader, Regional/Bureau Internal Audit Focal Team

Approved by:

(NAME)
Regional Executive Director
Bureau Director