



Republic of the Philippines
Department of Environment and Natural Resources
PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES OFFICE
MIMAROPA Region

NOV 03 2022

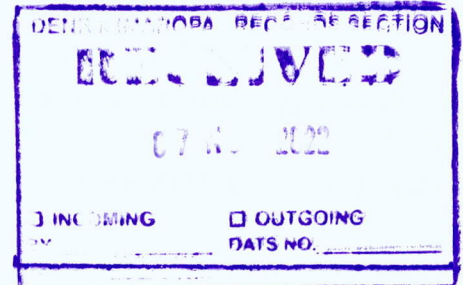
MEMORANDUM

FRO : The Regional Executive Director
1515 DENR By the Bay Building
Roxas, Boulevard,
Barangay 668, Ermita Manila

THRU : The ARD for Technical Services

FROM : The OIC, PENR Officer

SUBJECT : IMPEMEMENTATION OF AUDIT RECOMMENDATION
ON THE PERFORMANCE AUDIT ON THE NATIONAL
GREENING PROGRAM (NGP) FOR THE PROVINCE OF
OCCIDENTAL MINDORO.



Respectfully forwarded is the memorandum dated September 5, 2022 from CENRO San Jose, Occidental Mindoro regarding the above-mentioned subject. This office is partially submitting the report for the reason that we were unable to consolidate the COA audit recommendation because CENRO Sablayan until now has not complied with the memorandum dated December 2, 2021 from former Secretary Roy A. Cimat.

For information and further instruction.


ERNESTO E. TAÑADA

TSD/CDS:11/03 /2022



Republic of the Philippines
Department of Environment and Natural Resources
MIMAROPA Region
Community Environment and Natural Resources Office

SEP 05 2022

MEMORANDUM

FOR : The OIC, PENR Officer
Mamburao, Occidental Mindoro

THRU : The Chief, Technical Services Division

ATTN : The PENRO NGP Coordinator

FROM : The CENR Officer

SUBJECT : IMPLEMENTATION OF AUDIT RECOMMENDATION ON
THE PERFORMANCE AUDIT ON NATIONAL GREENING
PROGRAM (NGP)

Anent above-subject, respectfully submitted the status report in compliance with the memorandum dated December 2, 2021, from former Secretary Roy A. Cimatu, on implementing the performance audit regarding the technical and financial aspects of executing NGP activities.

For information and record.

EFREN L. DELOS REYES

INTERNAL AUDIT SERVICE-OPERATIONS AUDIT DIVISION
Performance Audit on National Greening Program
Region IV-B MIMAROPA

Status Report on the Implementation of Audit Recommendations

| Audit Recommendations | Actions Taken | Remarks |
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| 1. On Audit Recommendation to maintain compliance with DENR Administrative Order No. 2017-03 (revised by DENR Administrative Order No. 2019-03) on the conduct of Survey, Mapping, and Planning (SMP) prior to the plantation establishment to provide recommendations for effective implementation of NGP, specifically on the following: | | |
| A. Coordination and consultation with stakeholders concerned, and enhanced information, educations, and communication (IEC) campaign. | <p>To avoid the same mistakes committed in the past, this Office reiterates to strictly observe the following protocols when conducting a site assessment, surveying, and mapping of the new sites for NGP development:</p> <p>Stakeholders Consultation -The implementing PENROs and CENROs shall conduct the consultation and IEC campaign to inform prospective partners and surrounding communities about the NGP objectives.</p> <p>-The PENROs and CENROs shall coordinate and consult with stakeholders, partners from the private sector, Local Government Units (LGUs), and communities before site assessment surveying and mapping.</p> | <p>Prior to the conduct of SMP CY 2022 activities, the Office coordinated with the concerned Brgys. of Murtha, Camburay, Narra, Batasan, and Central, San Jose, and Brgy. Tanyag, Calintaan, Occidental Mindoro. After which, IEC campaign was conducted to inform prospective partners and surrounding communities about the NGP objectives. The Survey, Mapping and Soil Sampling Collection and Analysis Team immediately commenced the conduct of site assessment after the IEC Campaign.</p> <p>The Team prepared the necessary tools and equipment that will be used in</p> |

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| <p>B. Conduct an actual assessment of the planting sites and site-species matching to determine the appropriate species that will best grow under the existing biological condition and the trait or characteristics of the identified planting sites.</p> | <p>Actual Site Assessment, Surveying, and Mapping</p> <ul style="list-style-type: none"> -The implementing PENROs and CENROs shall conduct ground validation to validate the conditions of all identified sites for development. -They shall assess the identified areas on the ground by conducting soil analysis to determine appropriate species to be introduced and identify interventions. -The personnel and the Head of Office who conducted the assessment and survey shall certify all identified areas for development. -Henceforth, the Regional Executive Director shall approve all NGP sites maps and shapefiles changes. | <p>the perimeter survey to determine the exact boundaries including its interior to isolate any areas not suitable for plantation establishment that may be present inside the area.</p> <p>The purpose of the activity was not only to map the proposed area but also to determine soil properties and potential recommendations of most suitable species that will best grow under the existing condition in the area, as well as to identify interventions to improve the condition of proposed eNGP sites.</p> <p>The Team was subdivided into two team to cover an extensive area during the activity. Each team collected soil samples per block every 100-200 m distance and took notes for the biophysical assessment and characterization of the whole surveyed area.</p> |
| <p>2. On Audit Recommendation for the NGP Coordinators and Forest Extension Officers to strengthen the conduct of monitoring on all NGP activities to:</p> | | |
| <p>A. Ensure adherence of the NGP Partners to the NGP contract provisions.</p> | <p>This Office reiterates the following guides and instructions to comply appropriately with the above audit recommendations:</p> <ul style="list-style-type: none"> -The NGP coordinator should visit the NGP sites that have funding from the DENR at least once every month, and the Extension Officer assigned at least twice every month to monitor the NGP activities therein. | <p>Contracts of NGP Partners were composed based on FMB Technical Bulletin Nos. 10-A and 30. These contracts were discussed with the Partners/Contractors before they enter into an agreement. Likewise, the provisions under the contract of NGP Partners was followed and implemented with the assistance of assigned Forest Extension Officers in the area under the supervision of the NGP Coordinator who also</p> |
| <p>B. Properly document and approved all modifications in the Partner's contractor work and financial plan by the RED.</p> | | |

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| | location, contract area, name of the contractor, year of the establishment of the plantation, activities contracted and duration, and the costs of the contract. | based on NGP Partners'/Contractors' sentiment. However, the NGP Partners/Contractors are very knowledgeable in the boundary of sites. |
| E. Coordinate closely with the Finance Section to record all NGP sites in the book of accounts of DENR. | <p>-The focus of inspection and validation by the Inspection and Acceptance Committee for payment purposes are the accomplishments submitted by the NGP Partner's/Contractor's, which required to accomplish/deliver under the contract.</p> <p>-The PENRO NGP Coordinator shall closely coordinate with their respective Accountant for the recording in the DENR Books of Accounts all recognized initial and subsequent reforestation costs of reforestation by project site.</p> | Submitted Inspection and Acceptance Report reflecting the NGP Partner's/ Contractor's accomplishment/ deliverables under their contract for payment purposes to PENRO. |
| 3. On Audit Recommendation to intensify the monitoring and patrolling of graduated NGP sites through the LAWIN Forest and Biodiversity Protection System | | |
| | -The implementing PENROs and CENROs shall include in the patrolled areas of their respective LAWIN Team all graduated NGP sites. | Graduated NGP sites are duly included in the LAWIN Conservation areas/map and are regularly patrolled by the LAWIN Team |
| | -They shall submit soonest a map of patrolled areas, including all graduated NGP sites. | |
| 4. On Audit Recommendation to comply with DENR Administrative Order No. 2021-20 on identifying NGP sites, which are still untenured to be placed under any appropriate tenure instrument or management arrangement to ensure the sustainable management of the NGP sites and resources therein. | | |
| | -This year, the Regional Office prioritizes putting up under appropriate management by qualified investors all untenured graduated NGP sites. | The Office submitted pertinent documents such as GIS-generated map and attribute table indicating the species planted, area, original contracting party, cost of the establishment, including the two-year maintenance and protections costs of all NGP |
| | -The PENROs and CENROs shall identify sites with plantations developed under | |

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| | the NGP and submit the same to this office with a corresponding GIS-generated map and attribute table indicating the species planted, area, original contracting party, cost of the establishment, including the two-year maintenance and protections costs. | Partners/Contractors to PENRO review, approval, and record. |
| 5. On Audit Recommendation to strengthen the internal control on the following processes: | | |
| <p>A. Preparing the Inspection Reports to establish reliability and validity of a financial transaction thru:</p> <ul style="list-style-type: none"> -The designated Inspection Committee Members should conduct the inspection. -Adhere to the protocol on the signatories of the Inspection Report. -Inspection Reports should include details and accomplishments as required in the contract and the work and financial plan or terms of reference, e.g., species, number, quality of seedling produced by the Partners, and its compliance with the standard. | <ul style="list-style-type: none"> -The NGP Coordinator and the CENRO shall not sign the Inspection and Acceptance Report (IAR) for the NGP Partner's/Contractor's submitted accomplishments. They can only endorse the IAR or put their concurrence or objection to it for the PENRO to decide. Only designated Inspection Officer or Members of the duly constituted Inspection and Acceptance Committee shall sign the contract. -The Regional Office shall adopt a modified format of inspection and Acceptance Report (IAR) following the Commission on Audit (COA) IAR format (Appendix 62 of GAM) for uniformity and consider the required outputs/deliverables under the contract. -When paying the Contractors for their accomplishments, follow the provisions strictly under the contract and under existing guidelines. | <p>The format currently used by this Office was the previous prescribed IAR format that reflects the accomplishments as required in the contract and the work and financial plan. Likewise, the NGP Coordinator and CENRO were included in the signatories. The Office shall adhere and adopt the modified format once instructed by the PENRO.</p> |
| B. Payments to the Partners based on the provisions of the contracts. | | All payments endorsed by the Office were based on the provisions of the contracts of NGP Partners/Contractors. |
| C. Records management system and proper turnover of documents. | | Submitted IAR with photocopies of the report, photo documentation, and other pertinent documents for record filing. |

Prepared by:

ALEXIS JOY D. BELARMINO
Forester NGP Coordinator

Noted by:

EFREN L. DELOS REYES
CENR Officer