Republic of the Philippines
Department of Environment and Natural Resources
PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES
REGION IV – MIMAROPA

September 21, 2022

MEMORANDUM

FOR   :   The Regional Executive Director
                    DENR-MIMAROPA Region
                    Roxas Blvd., Ermita, Manila

FROM   :   The OIC, PENR Officer

SUBJECT :   **SUBMISSION OF INDIVIDUAL LEARNING REPORT**

Respectfully forwarding herewith is Individual Learning Report of Administrative Officer IV (Budget Officer II) Josephine S. Tañada regarding the Learning Event on Latest Public Financial Management Reforms and Concerns last August 23-26, 2022 via virtual set-up)zoom).

For information and record.

ERNESTO E. TAÑADA

September 21, 2022

MEMORANDUM

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                              Roxas Blvd., Ermita, Manila

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ERNESTO E. TAÑADA

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

September 7, 2022

MEMORANDUM

FOR   :   The OIC, PENR Officer

FROM   :   The Budget Officer II

SUBJECT   :   SUBMISSION OF INDIVIDUAL LEARNING REPORT

Attached herewith is the report regarding the conducted Learning Event on Latest Public Financial Management Reforms and Concerns last August 23-26, 2020 via virtual Set-up (zoom).

The main objective of the learning event is to broaden and enhanced the technical and management capabilities or expertise of DENR employees in the successful implementation of programs, projects and activities of the agency.

For information and record.

JOSEPHINE S. TAÑADA

INDIVIDUAL LEARNING REPORT

Part 1 (To be prepared by the participant)
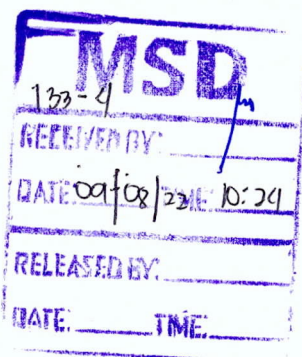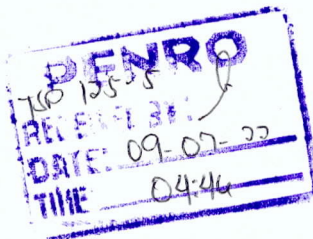
Name of Participant:	JOSEPHINE S. TANADA
Office/Service:	DENR PENRO Mamburao, Occidental Mindoro
Training Title:	Learning Event on Latest Public Financial Management Reforms and Concerns
Learning Providers:	DENR-Financial Management Services
Inclusive Dates:	August 23-26, 2022
Venue:	Virtual Set-up (Zoom)

I. EVALUATION OF THE COURSE:

- **Technical Content:**

The training was facilitated by chosen speakers from different divisions of Central Office, Commission on Audit (COA) and Department of Budget and Management (DBM). They discussed about their field of expertise on Public Financial Management Reforms, salient points and legal basis. The training was conducted through physical and virtual set-up.

The main objective of the learning event is to broaden and enhanced the technical and management capabilities or expertise of DENR employees in the successful implementation of programs, projects and activities of the agency. Listed below are topics that were discussed:

1. RA No. 11032- An Act Promoting Ease of Doing Business and Efficient Delivery Of Government Services, Streamline and improve the current systems and procedures of government services. Amending For The Purpose Republic Act No. 9485, Otherwise Known As The Anti-Red Tape Act Of 2007, And For Other Purposes
   -The objective of this guideline is to reduce processing time, cut bureaucratic red tape and eliminate corrupt practices.
   - Citizens Charter, updating of citizens charter every two years if necessary, submission of new citizens charter to the ARTA within Ninety (90) working days from the effectivity of the IRR or issuance by the ARTA of a new template for Citizens Charter whichever comes first.
2. Guidelines for the Preparation of Annual GAD Plans and Budget, streamlining of 5% of the total budget of the agency.
3. RA 9994- Expanded Senior Citizens Act-Discounts 20% on goods & services, 5% on prime goods & basic services,5% on utilities, etc.
4. Internal Control Mechanism for Acquisition of Semi-Expandable Property, Loss of Unissued Semi-expandable
   a. Acquisition of Semi-Expandable Property- acquisition should be based on RA 9184 and its Implementing Rules and Regulations. Also, following the Annex B of COA Circular No. 2022-004
   b. Increasing of capitalization of semi-expendable supplies and Property Plant & Equipment (PPE) from threshold of below Fifteen Thousand to below Fifty Thousand

Pesos. Supply Officer & Accounting to re classify all acquisitions costing less than Fifty Thousand for CY 2022 onwards and prior years and the regular coordination and reconciliation with Property Officer and Accountant.

c. Impairment loss of NGP- Based on comment of COA, accountable officers should be the personnel who inspected and accepted the completion of activities of the said project. However, this will be discussed by the higher authorities/officials to issue clearer guidelines on implementation.

d. Emergency procurement under Republic Act 1525 as COVID 19 Vaccination Program Act of 2022.

5. Accounting Errors/ Emission and Deficiencies including computation of materiality level
6. Restatement of Financial Statements and disclosure
7. Reconciliation of net cash flows from operating activities to surplus
8. Tax Updates for 2021
9. RIBFP-Registration, Invoicing, Bookkeeping, Filing and Payment
10. Agency Action Plan and Status of Implementation(AAPSI)
11. COA Annual Audit Report
12. National Budget Circular No. 587- Guidelines on the Released of Fund for FY 2022- Section 68-GPS of the FY 2022 General Appropriations Act (GAA) & the President's Veto Message, all appropriations authorized under the FY 2022 GAA, shall be available for release, obligation and disbursement for the purpose specified under the same General & Special Provisions of said GAA applicable thereto, as follows:
    - Personnel Services until December 31, 2022
    - Maintenance & Other Operating Expenses (MOOE) and Capital Outlays (CO) until December 31, 2023, including construction of infrastructure projects, delivery of goods and services, inspection and payment.

- **Impression/Comments:**

Learning events done online still have limitations and problems such as connectivity snags, frequent power interruption in our locality nevertheless, I still can say that the said learning event was a success.

II. RELEVANCE OF THE LEARNING EVENT TO PARTICIPANT'S WORK/FUNCTION:
Some topics that have been discussed in the learning event like special provisions under the General Appropriations Act of 2022, the availability for release, obligation, and disbursement is very important to my job as Budget Officer. Additionally, it provides insights on other processes in the organization.

II. RECOMMENDATIONS:

Some issues encountered such as poor internet connection, frequent power interruption cannot be addressed at our level. Sometimes documents need to be acted while on zoom causes interruptions on our part thus I recommend that future learning event be conducted through face to face.

IV. POST LEARNING ACTION PLAN/PROPOSAL:	
Proposed Plan/Activity/Output	**Time Frame**
Submission of learning report and re-echo of topics during convocation	August 30 to 1st week of September , 2022

Part 2 (To be prepared by the <u>SUPERVISOR</u>)

How will you support the post Learning Action/Proposal?

<u>Give time to the participant to provide a copy of presentations to other co-employees which may provide knowledge to them and let them perceived its importance.</u>

Have you discussed any concerns/resources needed by your subordinate so that he/she can effectively transfer the skills and knowledge gained from the training?

_____

_____

_____

_____

_____

Would you be willing to send him/her again to other training/seminar/conference?
Yes _____   No _____   Others _____

If yes, please specify courses.

_____

_____

_____

Submitted by: **Noted/Confirmed by:**

JOSEPHINE S. TANADA   _____

Attendee   Supervisor

_____
         Date

Individual Learning Report Guide

For purposes of common understanding, a learning event is defined as "A training or development activity that has been completed via attendance to a course, lecture, workshop, seminar, symposia or conference or via e-learning. A learning event can run for at least 2 hours but not more than 40 hours. DENR Employees who attend learning events conducted by other Government Agencies, External Partners and Private Learning Institutions and Providers are required to submit an Individual Learning Report within seven (7) days after completing the learning event.

The following information can serve as a guide in writing an individual learning report.

- STYLE :   Not more than four A4 sized pages
  Use one times new roman font-regular, size 12
  Normal margins

I.   EVALUATION OF THE COURSE

- **Technical Content**

1.   *"For Lectures, symposia and conferences*
State the objective of the event; give a general overview of what the subject/theme/topic is all about. Briefly describe the content of the topics. If you were able to attend several sessions and listen to different speakers, it would be best to have a brief description of each session/lecture. You may also highlight notable insights of lecturers and speakers.

2.   *"For Workshop-type Learning*
State the objective of the workshop; give an overview of the technology that will be used and go over what skills you are expected to acquire in the workshop. Describe the technical aspects (workshop procedures, tools and equipment used and variables that could affect the choice of procedure). Workshops are usually packed with a number of tasks, select one or two of the more important and interesting tasks and write about it in detail. The descriptions should be specific and detailed technical information of the process, the operation, and the working principles. Describe how you completed the tasks and emphasize instances when you had to solve technical problems

3.   *"For Computer-based Learning*
State the objective of the training, give a general overview of the technology (software tools and the system) that will be used. Describe the various subjects/topics covered in each module and list the skills you are expected to acquire in each module. Describe the underlying theories and principles, working procedures, hardware and software tools used, and factors affecting procedures, tools, and systems, etc. Give specific descriptions on the working principles and the procedures.

- **Impressions/Comments**

  1. *For Lectures, symposia and conferences*
     Discuss your personal insight/idea/opinion on the discussions. Discuss realizations during the lectures/sessions. Comment on observations about the presenters/organizers and on how they conducted the lectures/sessions.

  2. *For Workshop-type Learning*
     Discuss the applications and limitations of the technology (procedures, activities, process, tools and equipment) used. Discuss the group dynamics and the communication process. Give constructive comments on the type, content, effectiveness and duration of the training received.

  3. *For Computer-based Learning*
     Assess the value of the training and give constructive comments on the type, content, effectiveness and duration of the training received. Highlight instances when you encountered technical problems and how you came about the solution.

II. RELEVANCE OF THE LEARNING EVENT TO PARTICIPANT'S WORK /FUNCTION

Discuss the skills and knowledge that you gained from the learning activities and how you can apply it to your work. Cite some examples.

III. RECOMMENDATIONS

In this portion of the report briefly talk about why the training should be given to other employees. If applicable, mention supplemental trainings that can reinforce the learnings gained. Be honest, if the training is not really applicable, discuss why and suggest a more appropriate one, if available or applicable.

IV. POST LEARNING ACTION PLAN/PROPOSAL

In this section of the report discuss your activity plan on how to apply the learning gained during the training. It is best to discuss your plan with your supervisor so that you can get guidance and support for the implementation of your proposal/plan. Set realistic time frames and outputs. The following are some suggested activities/plans:

- **PEER TEACHING / RE-ECHOING ACTIVITY**

  "Peer teaching is a method by which one student instructs another student in material on which the first is an expert and the second is a novice"
  Identify target participant/s and set a timeline or schedule for the PT activity. The activity must be duly noted /approved and monitored by the immediate supervisor

  "From its root word echo, meaning to sound off or repeat, Re-echoing is done when a person is asked to impart what he or she has heard/learned from an expert to his/her peers through a learning activity"

Re-echoing is done to target larger number or peers as learners. Make sure that the supervisor will allow time off for you and your target learners to do the activity.

- **APPLICATION/PROCESS DEVELOPMENT PLAN**

  You can ask your supervisor some free time during office hours to work on your plan or practice using the new technology/skill. Your plan can be an improvement in an existing office process, (documents handling, communication process etc.). It can also be the use of a new computer application already available and accessible in your office.

- **OUTPUT PROPOSAL**

  Propose an output (process manual, guide book, form, process flow etc.). The output must be something that you, your colleagues or stakeholders can use.

Writing tips for learning reports

1. Your Learning Report should be a concise but thorough technical record of the work you have done and the observations you have made during the training.
2. It should clearly show that you have got a basic understanding of the subject, and how you benefit from the training.
3. You should not simply extract words from the handout or copy from other sources.
4. You must use your own words with proper acknowledgements if using quotations from sources.
5. Be honest about your observations and recommendations. This will help determine good training investments for other employees.