



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

DENR MIMAROPA RECORDS SECTION	
RECEIVED	
DATE:	June 19, 2023
TIME:	

JUN 19 2023

MEMORANDUM

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

THRU : The ARD for Management Services

FROM : The OIC, PENR Officer

SUBJECT : AOM No. 2023-007 DATED MAY 12, 2023 RE:
SUBMISSION OF THE ANNUAL GAD PLAN AND
BUDGET (GPB) TO THE COMMISSION ON AUDIT
(COA) WITHIN FIVE (5) DAYS FROM THE RECEIPT
OF THE APPROVED PLAN FROM PHILIPPINE
COMMISSION OF WOMEN

This has reference to the Audit Observation Memorandum (AOM) No. 2023-007 regarding submission of copy of the Annual GAD Plan and Budget (GPB) to the Commission of Audit (COA) Audit Team assigned to agency within five (5) working days from the receipt of the approved plan from the Philippine Commission of Women (PCW) or from central office.

Relative to this, may we request for the copy of the approved and barcoded GAD plan and Budget for CY 2023 to comply with the recommendation of our Auditor in accordance with the Item V of COA 2014-001 dated March 18, 2014. Further, we already provided the COA copy of our Accomplishment Report for CY 2022.

Attached is the copy of AOM No. 2023-007 dated May 12, 2023 for your reference.

For information and consideration.

ERNESTO E. TAÑADA

PENRO GAD Occ. 6/19/2023
Copy Furnished:

1. MSD
2. The Resident Auditor
3. File



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE No. IV-B
PROVINCE OF OCCIDENTAL MINDORO
PENRO Compound, Mamburao, Occidental Mindoro

Office of the Auditor – R4B-NGAS 8 Team-05

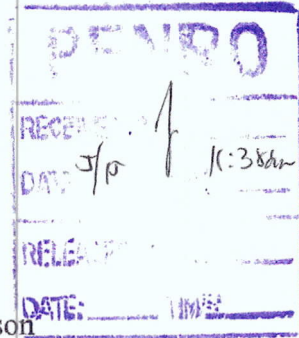
AUDIT OBSERVATION MEMORANDUM (AOM)

AOM No. 2023-007

May 12, 2023

For : Mr. Ernesto E. Tañada
OIC – PENR Officer
Provincial Environment and Natural Resources Office
Mamburao, Occidental Mindoro

Attention: Ms. Donebelle S. Mesina
Accountant III/GAD Focal Point Person

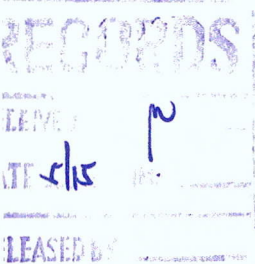
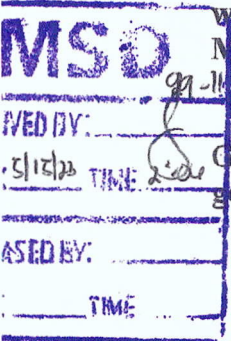


In the verification of the compliance of Provincial Environment and Natural Resources Office (PENRO) – Occidental Mindoro on the preparation and submission of Gender and Development (GAD) related reports for the Calendar Year (CY) 2022, the following observation was noted:

The approved Gender and Development (GAD) Plan and Budget (GPB), as well as the Accomplishment Report (AR) for CY 2022 were not submitted to the Audit Team within the period prescribed under Item V of COA Circular No.2014-001 dated March 18, 2014.

Item V of COA Circular No. 2014-001 dated March 18, 2014 or the “Revised Guidelines in the audit of Gender and Development (GAD) Funds and Activities in government agencies” provides the Responsibility of the Audited Agency, as follows:

The Audited agency shall submit a copy of the Annual GAD Plan and Budget (GPB) to the COA Audit Team assigned to the agency within five (5) working days from the receipt of the approved plan from the PCW or their mother or central offices as the case maybe. Likewise, a copy of the corresponding Accomplishment Report shall be furnished the said Audit Team within five (5) working days from the end of January of the preceding year.



AOM No. 2023-007
May 12, 2023

Further, Item IV.B.8 states that, *In the absence of a GAD Plan and Budget, information shall be secured from the GAD Focal Point or the Chief Accountant of the agency on the sources of funds for GAD. Whether or not the funds used for a specific project were integrated in the regular budget of the agency should also be ascertained.*

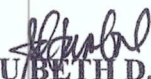
As of this writing, the agency has already submitted their GAD Plan and Budget as well as the Accomplishment Report. However, the submission was made beyond the period prescribed in the said COA Circular.

Inquiry with the GAD Focal Person disclosed that they were able to submit their GPB to their mother unit, however, they did not receive the approved GPB, hence, causing the delay in the submission of the same to the Audit Team.

Failure of the Management to submit GPB and GAD AR to the COA Audit Team within the prescribed period prevented the timely review and evaluation of the target and implemented GAD projects/program/activities.

We recommend the OIC-PENR Officer to instruct the GAD Focal Point Person to prepare and submit the same Annual GAD Plan and Budget, as well as the Accomplishment reports to the Audit Team within the prescribed period, in accordance with Item V of COA Circular No. 2014-001 dated March 18, 2014 to facilitate the timely review and evaluation of the target and implemented GAD projects/program/activities of the Agency.

We would appreciate receiving your comments on the foregoing audit observations within two (2) calendar days from receipt hereof.


SHALOU/BETH D. TAMBAL
State Auditor III
OIC-Audit Team Leader


CONNIE G. BENEDICTOS
Regional Supervising Auditor

AOM No. 2023-007
May 12, 2023

Proof of Receipt of AOM No.

Name	Position/Designation	Received by	Date
1. Mr. Ernesto E. Tañada	OIC – PENR Officer		
2. Ms. Donebelle S. Mesina	Accountant III/ GAD Focal Point Person		



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

May 16, 2023

MEMORANDUM

FOR : The OIC, PENR Officer
Mamburao, Occidental Mindoro

FROM : GAD Focal Person
Mamburao, Occidental Mindoro

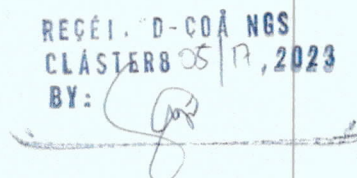
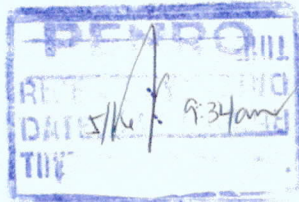
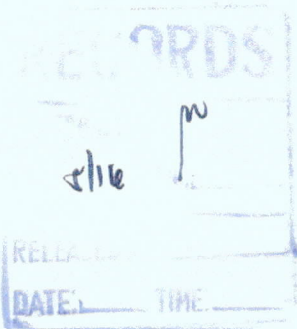
SUBJECT : **AUDIT OBSERVATION MEMORANDUM REGARDING
GAD PLAN AND BUDGET AND ACCOMPLISHMENT
REPORT**

This has reference with the Audit Observation Memorandum (AOM) dated May 12, 2023 regarding the **Approved Gender and Development (GAD) Plan and Budget (GPB)**, as well as the **Accomplishment Report (AR)** for CY 2022 that were not submitted to the Audit Team within the period prescribed under Item V of COA Circular No. 2014-001 dated March 18, 2014.

Please be informed that the GAD Accomplishment Report (AR) SY 2022 and GAD Plan and Budget CY 2022 were submitted thru email on April 17, 2023 at team31.coapenroi.occmn which was also mentioned on the said AOM. Rest assured that we will comply with the recommendation of our Auditor in accordance with the Item V of COA 2014-001 dated March 18, 2014. Please be informed further, that the GPB for CY 2023 has not yet been approved by the Philippine Commission on Women (PCW). Hence, up to now we cannot provide the COA copy of the said GPB. Meantime, provided is the copy of GPB for the Province of Occidental Mindoro that was forwarded to the Regional Office thru email on October 12, 2022 for consolidation and approval of Philippine Commission on Women (PCW).

For information, consideration, and record.


EMILIZA A. CALABIO



Sitio Pag-asa, Barangay Payompon, Mamburao, Occidental Mindoro
Email: genderanddevelopmentmamburao@gmail.com

Primary Sources (GAA):
Other Sources:

CLIENT-FOCUSED ACTIVITIES

Gender Issue/GAD Mandate	Cause of Gender Issue	GAD Result Statement/GAD Objective	Referent Organization MFO/PAF or PPA	GAD Activity	Performance Indicator/Target	GAD Budget	Source of Budget	Responsible Unit/Office
1	2	3	4	5	6	7	8	9
AD Goal 1: Meaningful participation of women in consultation processes, community organizations and decision making bodies towards the sustainable management of the country's environment and natural resources	With the existing traditional roles of women (e.g., nurturing of families, doing house work while doing other jobs for income), activities such as forest protection becomes the least of their concerns	Introduce women to different forest protection activities in their community and their potential roles in strengthening it	PENRO GAD Focal Point System, CENROs and Technical Services Division-Monitoring and Enforcement Section	Conduct a discussion/presentation with local community re forest protection and the potential roles of women in this activity, creation of multi-sectoral task force involving women	One (1) discussion/presentation with local community re forest protection and the potential roles of women in this activity, creation of multi-sectoral task force. Estimated 20-30 pax of which at least 5% are women	5,000.00		PENRO/CENRO/IEC/EMS/GADFPS
				Conduct presentations/seminars re land ownership and titling	Two (2) presentation/seminars per CENRO re land application. Estimated 20-30 pax. At least 20% are female	1,500.00		PENRO/CENRO/IEC/RPS/GADFPS

AD Goal 2: Ensure equal access of women and men to environment and natural resources goods and services

Intit access and rights of women at land resources	Cultural practices that hinder women's access and control over land resources	To increase the number of women applying for land ownership or titling	PENRO GAD Focal Point System, CENROs and Technical Services Division-Regulation and permitting Section	Conduct of CEPA activities and creation of data base in permitting to identify the increase in the number of women involvement in forest utilization	Two (2) CEPA activities per CENRO with at least 50 participants of which 50% are women, creation and quarterly maintenance of database for issuance of permit	20,000.00		PENRO/CENRO/IEC/RPS/GADFPS
Intit awareness of women on their e in ENR management	Lack of CEPA on women involvement in ENR programs/projects	To encourage women participation in ENR management as a source of alternative livelihood	PENRO GAD Focal Point System, CENROs and Technical Services Division-Conservation and Development Section	Conduct CEPA that will encourage women to participate with the development, management and protection of awarded CSC area	Four (4) presentations/seminars per CENRO re renewal/transfer of application of CSC with 30-50 participants having 15% women attendees	8,400.00		PENRO/CENRO/IEC/CDS/GADFPS

AD Goal 3: Enhanced resiliency of women and men in natural resource-based communities

Intit access of women to knowledge, information on climate change, health and disaster risks and hazards	Insufficient knowledge of women on climate change, health and disaster risks and hazards	Increase women's awareness regarding climate change mitigation	GAD Focal, Planning and support Unit, CENRO and Technical Services Division-Conservation and Development Section	Conduct of CEPA Activity re climate change awareness and mitigation, involving women with in the communities in the conduct of tree planting activities	Conduct of CEPA activity with at least 30 participants wherein 50% are women, conduct of one (1) tree planting activity per CENRO with at least 50 participants of which 50% are women	5,000.00		PENRO/CENRO/IEC/CDS/GADFPS
	Limited awareness of women on proper waste disposal as stipulated in RA 9003	Increased participation of women in the sustainable management of the environment and natural resources (ENR) especially on communities near our coastal areas	GAD Focal, Planning and support Unit, Conservation and Development Section	Conduct of CEPA on Coastal communities, including schools, conduct of Coastal clean-up	Conduct of CEPA on Coastal communities, including schools, conduct of two (2) Coastal Clean-up activity with at least 50 participants of which 50% are women	10,000.00		PENRO/CENRO/IEC/CDS/GADFPS

ORGANIZATION-FOCUSED ACTIVITIES

AD Goal 4: Enhanced gender mainstreaming in policies, plans, and programs in DENR including key education and training programs	To ensure timely GAD planning and budgeting, and reporting	To ensure gender mainstreaming in DENROs programs/projects	PENRO GAD Focal Point System and Management Services Division-Administrative Section	Conduct of meeting re GAD Plan and Budget, submission of quarterly and annual accomplishment report on GAD	At least two (2) meeting re planning and budgeting, and submission of quarterly reports (CENROs and PENRO) and an annual accomplishment report (PENRO) 12 personnel, 11 women and 1 man	40,000.00	GAA	PENROs/CENROs/MSDs, IEC/GADFPS
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Inadequate staff for GAD Activities	Designated Focal Persons for GAD are unable to fully monitor GAD activities in addition to preparation of reports due to voluminous transactions related to regular duties and responsibilities	To assign personnel to assist the GAD Focal Person to monitor and implement GAD activities	Management Services Division-Administrative Section	Hiring of full-time GAD Staff for each office	Three (3) GAD Staff hired on Contractual basis at 15,000.00/month for 12 months (January to June & July to December)	\$40,000.00	GAA	PENROs/CENROs/GADFPs
Limited knowledge of DENROs on gender perspective	Lack of Trainings relating gender issues with law enforcement, monitoring and assessment activities	To provide training that will enhance the knowledge of DENR personnel re gender issues related to their functions	PENRO GAD Focal Point System, CENROs and Technical Services Division-Monitoring and Enforcement Section	Conduct of Gender Sensitivity Training	At least one (1) Gender Sensitivity Training with an estimate of 50-100 participants where at least 25% are female	100,000.00	GAA	PENROs/CENROs/TSD MIES and EMS/GADFPs
Limited information about Gender and Development of the members of the GAD Focal Point System	Inadequate trainings conducted for GADFPs	To capacitate the GADFPs to help improve their roles in promoting GAD	PENRO GAD Focal Point System	Conduct of Trainings/seminar on HODG Application	At least (1) training/seminar for the members of GADFPs, 67 members (46 women, 16 men)	120,000.00	GAA	PENROs/CENROs/GADFPs
Lack of Female Forest Protection Officers (FFO)	Gender stereotyping and traditionally associating men with physically strenuous activities hinders/discourages women in applying for similar fields of work	To encourage and provide opportunities for women which are equally capable of doing jobs traditionally dominated by men	Management Services Division-Administrative Section	Hiring of female Forest Protection Officers	At least 1 female FFO hired for each CENRO with 8,500.00 salary per month for CY 2022 (January-December)	204,000.00	GAA	PENROs/MSD/CENROs Enforcement Section/GADFPs
C-GAD Goal 5: Institutionalized GAD mechanisms in DENR including GAD knowledge management systems that can serve as model to other organizations								
Lacking emphasis/acknowledgement on the contribution of women employees for the welfare of the office	Women are not properly acknowledged for their significant contribution in nation-building	To conduct celebration highlighting the contributions of women to the welfare of the office	PENRO GAD Focal Point System and Management Services Division-Administrative Section	Conduct of a Recognition Day during the celebration of Women's Month	A simultaneous recognition day for CENROs and PENRO during Women's Month Celebration to be attended by all employees, 79 women and 73 men	75,000.00	GAA	PENROs/CENROs/MSDs, IEC/GADFPs
Women employees lack access to government social protection and welfare program	Women are not aware of government services on social protection services and welfare programs	Purposive information dissemination on government services on social protection and welfare services	PENRO GAD Focal Point System and Management Services Division- Administrative Section	Posting of notable contributions of women employees in the GAD official Facebook page and on the GAD information Board of PENRO Occidental Mindoro during the celebration of Women's Month Celebration of the 18-Day Campaign to End Violence Against Women (VAW)	At least one (1) post each week per CENROs and PENRO, Educational presentation on existing laws for the protection of men and women against violence and abuse to be attended by all employees, 79 women and 73 men	15,000.00 45,000.00	GAA GAA	PENROs/CENROs/MSDs, IEC/GADFPs

ATTRIBUTED PROGRAM

Target programs for HGDG (Project design) application by bureaus or national managers of priority programs:

ENGP		37,680,000.00		
CWENP				
ENP				
P/W Biodiversity Conservation Program		44,924,000.00		
ENRA				
	SUB-TOTAL			
	Attribution (%)	82,604,000.00		
	Client Focused	49,900.00		
	Organizational Focused	1,179,000.00		
	TOTAL GAD BUDGET			

Reviewed and Checked by:

Recommending Approval:


DONNETTE S. MESINA
Accountant III/PENRO GAD Focal Person

ALVIN E. SANICO
Chief, Planning Section

OIC/PENR Officer