

Department of Environment and Natural Resources
Office of the Secretary (DENR-OSEC)
Visayas Avenue, Quezon City

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION
SIGNIFICANT OBSERVATIONS AND RECOMMENDATIONS ON COMPLIANCE TO OTHER LEGAL REGULATORY REQUIREMENTS
For the Calendar Year 2020
As of August 31, 2021

Number	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation of action, if applicable	Action Taken/Action to be Taken
			Action Plan	Person/ Dept. Responsible	Target Implementation Date				
					From	To			
1	Overall Fund Utilization Overall, the department's fund utilization of ₱15,959.601 million is 91.07 percent compared to its appropriation/allotment of ₱17,525.277 million, leaving an overall balance of ₱1,565.676 million at year-end due to the non-implementation of some of the agency's programs, projects and activities during the year in view of the various community quarantines measures that the government imposed.	We recommended and the Management of DENR agreed to: a. cause the full utilization of unobligated allotments for CY 2020 PPAs, which are not yet implemented to realize optimum results and benefits on their completion as timely as intended.						For CY 2020 the low fund utilization rate was attributed to the non-utilization of the allotments received during the year due to non-implementation of agencies programs, projects and activities in view of the strict implementation of various community quarantine measures that the government imposed	The DENR will cause in 2021 the full utilization of unobligated allotments for CY 2020 PPAs, which are not yet implemented to realize optimum results and benefits on their completion as timely as intended.
2	Cash utilization/disbursements Of the ₱18,024.157 million Notice of Cash Allocations (NCAs) received, inclusive of the two major projects, the ENGP and MBRP, the PRCMO and the two Foreign-Assisted Projects, FMP and INREMP, ₱16,898.037 million or 93.75 percent were utilized inclusive of payment of Accounts Payable, leaving an overall unutilized NCAs of ₱1,216.119 million or 6.25 percent. Moreover, cash utilizations were low in DENR-CO, Regions IV-B and XI and PENROs Ilocos Sur and La Union.	We recommend and Management agreed to direct the Regional Executive Directors/PENR Officers of Regions IV-B and XI a. to henceforth maximize the utilization of NCAs released to their respective Regional Offices						the lapse of the notices of cash allocation were attributed to the impositions of IATF and LGUs strict enhanced community quarantines measures brought by the Covid 19 pandemic. Thus numerous activities were not fully undertaken e.g. Trainings, workshops, survey activities, monitoring/validation, implementation of various programs and project eNGP, Manila Bay Rehabilitation Projects, Pasig River Rehabilitation Projects and Foreign Assisted Projects. Savings were realized because most of the training/workshops/meeting were conducted virtually	Memoranda were sent this year to all offices Central-Office, Staff Bureaus, Regional Offices and PENROs to maximize the utilization of NCAs released to their respective Offices
3	Non-reversion of dormant cash, unauthorized accounts and unnecessary fund and non-enforcement of regulations on the use of foreshore lands The DENR FAPs, two Bureaus, eight ROs and 51 PENROs have no dormant cash, unauthorized accounts and unnecessary bank accounts for reversion to the National Treasury. However, the FMB, three ROs and six PENROs did not revert its dormant cash, unauthorized accounts, unnecessary special and trust funds amounting to ₱23.623 million as of year-end, contrary to Permanent Committee Joint Circular No. 4-2012, dated September 11, 2012, implementing EO No. 431, dated May 30, 2005. Thus, the government was deprived of the available funds that could be used in its priority programs and projects.	We recommended and Management agreed to require the FMB Bureau Director, Regional Executive Directors of CAR, ROs XII and XIII and six PENR Officers concerned to: a. close the dormant and/or unauthorized bank accounts and remit the balances, if any, to the Bureau of Treasury (BTr); b. revert the account to the general fund and correspondingly deposit the dormant/inactive/unauthorized cash balances to the BTr. In case of trust receipts, deposit the funds with the BTr under the Agency/Treasury Deposit - Trust; and	To close the bank accounts as directed	FMB Accounting/ Cashier Units			Fully Implemented		Closed bank account - JEV No. 21-05-0019 was prepared and recorded in the book of accounts the closing of bank account related to the completed Korean funded-AFoCO II Project, P0.254M For Trust receipts - the Bureau was already closed the dormant and/or unauthorized bank accounts and remitted the balance to the Bureau of Treasury (BTr).

				Regional Offices					
			To remit the National Treasury the unused fees.	CAR Cashier	Feb. 2021	Feb. 2021	Fully Implemented		Balances were remitted to the BTR and Dormant accounts closed
				Region 13 Regional Accountant			Fully Implemented		Bank accounts for Trust Fund of PENRO Agusan del Sur and Agusan del Norte were already closed and the balances were remitted to BTR
				PENROs PENRO Zambales Region 3					Proceeds from sale of unserviceable properties erroneously deposited to the trust account were already reverted to the Bureau of Treasury per JEV Nos. 2021-04-000814 and 2021-04-000833 dated April 13, 2021. Other Payables with no valid claims were already reverted to the Bureau of Treasury per JEV NO. 2021-06-001265 dated June 1, 2021.
			Revert all the cash to National Treasury -	PENRO Occidental Mindoro Region 4B Accounting Unit Cashier	April	June	Not Implemented		Reconciliation of balances from previous transactions has been made.
			Follow up for the bank account closure to Land Bank of the Philippines-Banilad Branch	PENRO Cebu Region 7 Accounting Cashier	July 2021	July 2021	Not Implemented	Early of February, the office already sent letter to Land Bank of the Philippines Banilad Branch. However, the bank did not respond to their bank account closure request.	to send follow-up letter to LBP
		c. send confirmation letter to the respective Authorized Government Depository Banks (AGDB) of RO XII and PENRO Cebu to confirm the balance and trace the existence or history of bank accounts in the agency records, and deposit all existing account balances to the BTr.		Region 12 Regional Accountant			Partially implemented		We will send a letter to the AGDB as soon as the all active and inactive bank accounts list are completed..
				PENRO Sarangani Region 12			Fully Implemented		The LBP account was already closed and the balance was remitted to the BTR

			Follow up for the bank account closure to Land Bank of the Philippines-Banilad Branch	PENRO Cebu Region 7 Accounting Cashier	July 2021	July 2021	Not Implemented		<p>Early of February, the office already sent letter to Land Bank of the Philippines Banilad Branch. However, the bank did not respond to their bank account closure request.</p> <p>Accordingly, the office will make another letter to LBP Banilad Branch regarding the status.</p>
4	<p>Non-enforcement of regulations on the use of foreshore lands</p> <p>Assessed revenues from the use/occupation of foreshore lands amounting to ₱35.123 million were not realized due to lack of collection enforcement and lapses in monitoring the collection efforts by the responsible officials, delayed appraisal of foreshore lease areas, and the absence of approved foreshore lease agreement (FLA), thus, deprived the government of the opportunity to collect such income, which can be used to fund the government's priority programs and projects.</p>	<p>We recommended and Management agreed to direct the Regional Executive Directors and PENR Officers concerned of:</p> <p>a. the six PENROs to sustain their efforts/strategies to:</p> <p>i. optimize collections from foreshore lease and occupation fees such as sending bills and demand letters monthly/ regularly; and</p>	<p>Continous sending of demand letters to the foreshore applicants and occupants with additional provision to pay within 3 months upon receipt thereof and failure to pay the same shall be considered as disinterest to utilize and develop the foreshore area they occupy and shall be offered to other interested and qualified developers.</p>	<p>PENROs</p> <p>PENRO Catanduanes Region 5</p>			Fully Implemented		<p>Sent demand letters to Foreshore Lease Applicants on February 8, 2021. Collection from foreshore lease had significantly increased by 204% with a total collection as of June 30, 2021 of P348,463.20 against its target of P170,000.</p>
			Inventory of target Barangay: Baybay, Culasi, Dumulog, Cogon, Libas, Barra, Agojo, and Pilar for PENRO; while for CENRO are Basiao, Balaring and Lonoy Sapien	PENRO Capiz Region 6	March 2021	August 2021	Partially Implemented	Absence of owner during the conduct of inventory	<p>Conducted inspection/investigation on the area of two (2) establishments in Brgy. Baybay and Culasi, Roxas City and Forty Nine (49) in Brgy. Libas, Roxas City, and Brgy. Lonoy, Sapien, Capiz to identify improvements on the area.</p> <p>They were required to submit Sketch Plan to determine the actual area they are occupying and as basis of occupation fees to be collected.</p>
			Consultation with (2) CENROs	PENRO Zamboanga del Sur	June	December	Not Implemented	Movement of personnel hampered due to Covid health protocols	<p>Consultation with LGUs on going</p>

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			<p>ii. develop effective strategies/mechanism/processes for an effective monitoring to ensure enforcement of DENR AO 2004-24 dated August 24, 2004 and other existing laws and guidelines on the use of foreshore lands;</p>	<p>The Management employ specific strategies to ensure enforcement of DENR AO 2004-24 and other guidelines on the use of foreshore lands. One of which is the conduct of strategic dialogue/meeting with FLA occupants/stakeholders to explain the practical and legal reason of complying with demand letters as well as to hear their sentiments.</p>	<p>PENRO Catanduanes Region 5</p>			Implemented		<p>In compliance with IATF / LGUs COVID 19 restrictions, meeting with occupants/stakeholders was cancelled. Instead, demand letters were sent to occupants in lieu of the said meeting citing thereon the strict compliance of paying occupancy fee and the sanctions for non-compliance.</p>
					<p>PENRO Zamboanga del Sur Region 9</p>	June	December	Not Implemented		
			<p>b. PENROs Capiz and Misamis Occidental to facilitate the approval of the Foreshore Lease Agreement; and</p>	<p>Inventory of target Barangay: Baybay, Culasi, Dumulog, Cogon, Libas, Barra, Agojo, and Pilar for PENRO; while for CENRO are Basiao, Balarang and Lonoy Sapien</p>	<p>PENRO Capiz Region 6</p>	March 2021	August 2021	Partially Implemented	<p>Absence of owner lessee during the conduct of inventory</p>	<p>Conducted inspection/investigation on the area of two (2) establishments in Brgy. Baybay and Culasi, Roxas City and Forty Nine (49) in Brgy. Libas, Roxas City, nad Brgy. Lonoy, Sapien, Capiz to identify improvements on the area.</p> <p>They were required to submit Sketch Plan to determine the actual area that they are occupy, and as basis of occupation fees to be collected.</p>
			<p>c. PENRO Davao Oriental and Davao de Oro to intensify the conduct of inventory/survey of foreshore lands to facilitate processing of pending FLAs and identify unauthorized occupants/settlers.</p>		<p>PENRO Davao Oriental Region 11</p>			Not Implemented (On going)		<p>Still on going conduct of inventory</p>

5	<p>Advances to PS-DBM and PITC</p> <p>Delayed/non-delivery of items procured from the Procurement Service-DBM (PS-DBM) and the Philippine International Trading Corporation (PITC) resulted in the accumulated balance of fund transfers amounting to ₱1.309 billion and ₱121.917 million, respectively.</p>	<p>We reiterated our recommendation and Management agreed to: a. make representation with the PS-DBM and PITC to request for the immediate delivery of the undelivered supplies, equipment and services covered by the advances made by the DENR or require them to return the cost of all undelivered supplies, if said supplies and materials are no longer be needed by the Agency due to the lapse of time; and</p>	<p>To analyze outstanding balance of Due from NGAs, and send demand letters as necessary</p> <p>Head GSPU to make representation with the PS-DBM for the reconciliation of their records to facilitate the delivery of the supplies and equipment request for refund the amount of</p>	<p>Central Office</p> <p>Bureaus</p> <p>FMB Accounting/ General Services Unit</p> <p>LMB Head, GSPU</p>	<p>July 19, 2021</p>	<p>December 31, 2021</p>	<p>Partially Implemented</p> <p>On-going</p>	<p>Partial implementation due to lack of schedules of account transctions and balances from the PS-DBM for advances for common supplies for the period 2012 to 2017. Per inquiry, the PS-DBM is still reconciling their accounts for said periods. The Management already requested from PS-DBM, a certification to this</p>	<p>The Accounting Division (AD) coordinated with the Knowledge and Information Systems Service (KISS) on the unexpended/unliquidated balance of PITC under Data Management Projects. The KISS provided the list (Annex A) of projects that are on-going and projects to be requested for refund due to delay in its procurement process. The AD sent a demand letter dated January 28, 2021, requesting for the immediate refund of the unexpended funds of the unimplemented projects including the Data Management Projects amounting to P108,621,000.90 (Annex B). The PITC refunded the amount P88,845,033.65 on February 23, 2021 (Annex C) and recorded through JEV-2021-02-002074. Also, the PITC refunded the amount of P11,029,161.64 directly to Bureau of the Treasury on October 1, 2020 with the BTr OR#7061442. This was recorded through JEV-2021-03-004010.</p> <p>The unreconciled difference between GL - P115,717,203.90 and Philippine International Trading Corporation (PITC) book - P106,355,166.14 of P9,362,037.76 includes the balance of Manila Bay Coordinating Office amounting to P8,766,756.45 which treated by PITC as a separate Agency.</p> <p>The Property and Supply Management Division issued a memorandum dated 30 April 2021 to the Accounting Division, regarding (2) PS-DBM Order/Delivery Receipts were not delivered or picked-up with Return Number RRC20-000116 and RRC20-000095 amounting to P121,399.72 and 4,380.48 respectively. These undelivered Order will be requested for refund to the DBM-PS</p> <p>Advances to PS-DBM for airfare had already been reconciled as of June, 2020. Advances pertaining to common supplies were reconciled for the periods 2018 up to present. Balances for the periods 2012 to 2017 still for reconciliation pending the receipt the schedule of transactions and balances from PS-DBM.</p> <p>The Head, General Services & Property Unit is in the process of drafting demand letters and make representation to PS-DBM for the undelivered supplies and the same shall be remitted to Bureau of Treasury.</p>
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			the undelivered supplies and equipment, and remit the same to the Bureau of Treasury						
			To request for Confirmation on the Unutilized balances from previous years up to present.	Regional Offices					
				NCR					
				Regional Accountant and Chief, Procurement Section	Mar. 2020	Mar. 2020	Fully Complied.		Already sent via email addressed to DBM-PS re: Request for Confirmation on the Unutilized balances from previous years up to present.
				CAR					
				ABRA-PS-DBM	May 12, 2021	July,2021	Fully Implemented		Supplies were received on March 15, 2021. Delivery Receipt No. CAR21-00491 dated 03/11/2021; Inspection and Acceptance Report No. 2021-03-09 dated 03/15/2021
			The following are the strategies to be taken: (1) Send Demand Letters via mail to PITC to submit liquidation report for the 3 delivered motor vehicles. (2) to closely coordinate with the implementing agencies	Region 1 Regional Office	31-Mar-21	31-Dec-21	Not Implemented	PITC informed the DENR management that the negotiated procurement for the remaining motor vehicle was conducted last March 26, 2021 and the bid opening will be held on April 15, 2021 as per attached email received from PITC on March 15, 2021.	The Management is in close coordination with PITC and updates regarding the undelivered Motor Vehicles were provided on a timely manner. The amount of P6,199,392.00 was liquidated on August 31, 2021 leaving a balance of P6,049,392.00.
				Region 3 Regional Office			Fully Implemented		Items ordered were already delivered to our office. However, there is still a balance amounting to P24,205.60 due to price change of the sets of desktop ordered.
			It To send representation letter to the DBM - PS Region V.	Region 5 Regional Office			Fully Implemented		For Regional Office a letter was sent to the Regional Director of DBM on June 24, 2020 requesting for the status of the undelivered items and its prompt delivery as this greatly affect the operations of the Office. Moreover, follow ups were conducted with DBM Regional Office to check availability of stocks. As of June 2021, there is a partial delivery of supplies amounting to P 126,591.34 out of P 1,037, 969.57 undelivered items.

				<p>Region 7 Regional Office/PENRO Bohol and Negros Oriental</p> <p>Region 13</p> <p>PENROs PENRO Quirino BAC/ Supply Officer Region 2</p> <p>PENRO Or. Mindoro Region 4B</p> <p>PENRO Albay Region 5</p> <p>NCR Regional Accountant and Chief, Procurement Section</p>	<p>Jan. 2021</p> <p>Mar. 2020</p>	<p>June 2021</p> <p>Mar. 2020</p>	<p>Partially Implemented</p> <p>Fully implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented.</p>	<p>The Regional office is closely monitoring their advances to other Government Agencies such as Procurement services relative to the purchase of supplies- ICT and Office. The same is true with the Bohol Institute State University and BIR,</p> <p>Items were fully delivered</p> <p>The Management submitted to COA the required documents on December 03, 2020. The Management also reassured that all the recommendations will be observed and strictly implemented.</p> <p>All items from PS DBM were totally delivered. The balance of P4,686.71 was refunded already as of June 15, 2021.</p> <p>As of Feb. 4, 2021 - the undelivered supplies amounting to P2,280.91 was already received by the PENRO.</p> <p>Already complied</p>
6	<p>Non-insurance of physical assets with the GSIS</p> <p>The DENR-CO, four Staff Bureaus, two FAPs, eight ROs and 44 PENROs insured with the GSIS physical assets amounting to ₱3,630,528 million with corresponding insurance premiums paid in the amount of ₱46,818 million, in accordance RA No. 656, otherwise known as the "Property Insurance Law" as amended by Presidential Decree (PD) No. 245 dated July 13, 1973. However, some physical assets of three staff Bureaus, two FAPs, five ROs, and 21 PENROs in the total amount of ₱679.123 million were not insured against fire or theft with the General Insurance Fund (GIF) of the GSIS, thus, said Offices are at risk of not being indemnified in case of damage or loss of the assets.</p>	<p>We recommended and Management agreed to direct the Heads of the Offices concerned to provide the necessary budget for the insurance premium sufficient to cover all insurable property and cause the application for insurance thereof in faithful compliance with Sections 5 and 11 of RA No. 656.</p>	<p>To submit the required documents to complete the audit.</p> <p>To insure all properties with the General Insurance Fund of GSIS</p>	<p>CAR BENGUET-MSD/ Property and supply Unit</p> <p>Region 2 Regional Office</p>	<p>Feb. 2021</p> <p>Jan. 2021</p>	<p>June 2021</p> <p>June 2021</p>	<p>Implemented</p> <p>Fully Implemented</p>	<p>Management submitted the entire physical inventory to GSIS thru mail on March 3, 2021 for them to determine insurable assets. Of the total amount, the motor vehicle amounting to P1, 530,200.00 was insured on February 22, 2021.</p> <p>The management strictly complied with the Property Insurance Law by insuring four (4) buildings amounting to ₱306,465.77 and its content. Properties based on the target indicated in the Work and Financial Plan were insured. The Procurement Section will prepare Property Transfer Report to field offices concerned to take the responsibility for insuring the structures within their respective jurisdiction. As for the insurance of Motor Vehicles under Fund 102 (ICRMP), the matter shall be properly addressed</p>

				PENRO Cagayan	Jan. 2021	June 2021	Fully Implemented	Management stated that the insurance for CY 2020 of the Building of PENRO was paid using the 2019 Fund and paid during CY 2019 through Check No. 1965760 dated December 19, 2019. For the rest of the PPE that were not insured, they already furnished the field offices a Memorandum dated March 3, 2021 instructing them to insure all their Assets yearly and on time. We already submitted our building documents to the GSIS for the insurance processing.
				Region 3 PENRO Bulacan	July 2021	Dec 2021	Not Implemented	On March 11, 2021, forwarded thru email the photo docs of the 7.4M structure to GSIS for the assessment ; email follow up was sent on May 12, 2021. no face to face transactions are accommodated in GSIS Bulacan Branch; On May 28, 2021 inspection will be made for the 8M SWIS and photo docs will be forwarded to GSIS for assessment.
			Issue directive to Chief, GSS to cover all insurable properties of the Agency in the application for insurance with GSIS in faithful compliance with Section 5 and 11 of Republic Act No. 656.	Region 4B Regional Office General Services Section	Jan. 2021	Dec. 2021	Fully Implemented	GSIS considered as insurable only those PPE items which are within five years from acquisition or within the useful life. The General Services Section had already furnished the resident auditor of the breakdown/ list (Property Inventory Form) of all items deemed insurable which are those acquired within five (5) years from the current or those within their useful life on May 21, 2021 with stamp received by the COA.
			The PENR Officer will instruct the Budget Officer to allocate fund to cover the insurance of all insurable PPEs; and In-Charge, General Services Unit to secure insurance coverage of all its insurable properties.	PENRO Oriental Mindoro Budget/ GSS Unit	Jan. 2021	Oct. 2021	Fully Implemented	Paid under OR# 5200031438 dated 06/09/2021

			Have insurable properties to GSIS.	PENRO Occidental Mindoro Property/Supply Officer	May	June	Not Implemented	1. Renewal of expired insurances for most vehicles and building on the later part of the year should have been made. 2. End-users with new assets for insurance had already coordinated with GSIS.	Renewal of insurance will be done on target date of implementation. List of insurable properties were also prepared and will be coordinated to GSIS for application of insurance
			Comply with the "Property Insurance Law", as amended by PD No. 245 dated July 13, 1973 and COA Circular No. 2018-002 dated May 31, 2018, specifically on the submission of Property Inventory Form	PENRO Palawan Supply/Property Officer	Jan. 2021	Dec. 2021	Not Implemented	Still on-going	The Supply/Property Officer shall be required to prepare and submit the Property Inventory Form (PIF) as basis for insurance coverage to prevent over insurance or non-insurance of physical insurable assets. *The Property Officer already inquired to GSIS re: Property Inventory Form; and will submit to GSIS when finalized and has been approved by the PENRO.
			To make sure that the agency will comply with the audit finding yearly	General Service and Budget Officer	Jan. 2021	Dec. 2021	Fully Implemented		Allotment for the insurance of the physical assets of the office was already included. The amount was determined by the Supply/Property Officer.
			To make sure that insurable physical assets of the agency will be insured aside from the buildings and motor vehicles	Supply/Property Officer	Jan. 2021	Dec. 2021	Not Implemented	Still on-going	Buildings and motor vehicles were all insured; in addition, other insurable assets/ equipment will be included in the Property Inventory Form (PIF) to be submitted to GSIS.
			The Budget Officer shall allocate for the insurance of such building from the budget of Conservation and Development Section of the Office.	Region 5 PENRO Catanduanes			Implemented		The Budget Officer has already earmarked the estimated amount for insurance policy of the the Information Center and the four (4) motor vehicles.
			Copy of insurance policies were submitted to COA for the insured building per Memorandum from the PENR Officer dated 7/15/2021. Ongoing process for the insurance of the two remaining uninsured buildings.	PENRO Camarines Sur			Implemented		The recommendation of COA Auditor has been complied with. Supporting documents are submitted to COA Auditor already.

				Region 6 Regional Office	N/A	N/A	Implemented		Payment of insurance was made to GSIS per Check No. 709253 dated 06.02.2021 in the amount of P/ 563,117.61.
				PENRO Iloilo	Jan-21	Onwards	Partially Implemented		The Management submitted the Property inventory Form (PIF) last April 30, 2021 and each year as indicated in the COA Circular No. 2018-002. As regards to the required insurance of all the Physical Assets of this office, the supposed budget for the premiums corresponding to the ₱29,650,726.62 was not included in the CY 2020 nor 2021 Work and Financial Plan prepared by the Planning Officer. Nevertheless, we will realign a portion of its budget for 2021 to accommodate payment of the required premiums.
				PENRO Guimaras	01/03/2021	31/12/2021	Implemented		An appraisal committee was already created as per SO No. 2019-09-090 dated September 12, 2019. The Property Officer has agreed to meet with the appraisal committee regularly to determine the appraised values.
			Send Memorandum to all CENROs for securing insurance of these government properties and other facilities	PENRO Negros Occidental	N/A	N/A	Implemented		Property Officer agreed to see to it that all of the insurable assets/property of the Agency are insured with the General Insurance Fund of the GSIS starting CY 2021
				Region 7			Fully Implemented		Management complied with COA recommendation.
			Not insured with GSIS since the building is not owned by DENR regional office	Region 8 GSS			Fully implemented		The Agency is already practicing of insuring government properties pursuant to RA No. 656.
									The physical assets referred to is the one (1) storey EVRPCTC building and its contents amounting to Php 3,497,264.24 and is located at the Experimental Station of Ecosystems Research and Development Services (ERDS) 8, Babatngon, Leyte.
									The said building was recorded in the books of DENR Regional Office 8 since 1995 and correspondingly paid for its insurance premium yearly, until in 2015, wherein all ERDS 8 personnel were requested to transfer to Cebu City. In 2018, after an inventory of the property, plant and equipment, infrastructures and other properties of the ERDS 8, the EVRPCTC building was transferred to DENR-ERDB and renamed as CRERDEC building. To correct the balance of our asset account, we issued a Journal Entry Voucher No. 2021-01-000162 to effect the transfer of the building. The AOM reply was submitted to COA on March 3, 2021

				Region 9 PENRO Zamboanga del Norte	Jan. 1, 2021	December 31, 2021	ON GOING		Application for property insurance were pending at GSIS Dipolog Branch. We have observed that processing of same is affected due to COVID-19 and submission of which is thru drop box only.
			Set schedule to GSIS for the ocular inspection and assessment of the PENRO Ppes	PENRO Zamboanga del Sur	June	December	Partially implemented	GSIS personnel were not able to give a schedule visit at PENRO premises due to travel restrictions currently experienced in the locality	Follow up GSIS for another date of premises assessment
			Insure all insurable properties with the GIF, to protect the government property in the event of serious loss due to fire, earthquake, storm, or other casualty.	Region 10 PENRO Camiguin PENRO MS and Property Custodian	January 2021	December 2021	Partially implemented		The supply officer already emailed to GSIS last March 5, 2021 but still haven't received any response from the agency. The Office already assigned personnel to personally follow up the transaction.
			Insure all insurable properties to protect the government property in the event of serious loss due to fire, earthquake, etc.	PENRO Misamis Oriental CENRO Initao Property Custodian	March 2021	July 2021	On-going		Has already prepared the Disbursement Voucher due to the GSIS for the payment of insurance premium.
				PENRO Davao Occidental Region 11			Implemented		Insurance coverage of Motor Vehicles has already been renewed per JEV # 2021-02-055 dated February 3, 2021.
				PENRO Davao del Sur Region 11			Implemented		This office already complied to the audit recommendation of COA to insure the physical assets of PENRO Davao del Sur.
				PENROs Sultan Kudarat Region 12			Partially implemented		The Management instructed the Property Officer to facilitate the processing of insurance coverage of the insurable properties.
				PENRO North Cotabato Region 12			Fully implemented		Copies of Insurance Policies of various PPEs are attached.

				PENRO Sarangani Region 12			Partially implemented		The Management instructed the Property Officer to facilitate the processing of insurance coverage of the insurable properties.
				PENRO South Cotabato Region 12			Fully implemented		The vehicles worth P177,868 and P219,000 were already renewed to GSIS Insurance with check no. 998103 and 998102 respectively while the other vehicles worth P159,500 were still covered of the GSIS Insurance for the period of Aug 18, 2020 to Aug 18, 2021.
									The Motorcycle YAMAHA XTZ worth P88,050 and ISUZU Forward Truck worth P550,000 are on process of insurance renewal. While the vehicle worth P88,050 was subject to disposal hence not being renewed by the office.
									The CENRO Gensan Building amounting to P8,372,799.41 was not renewed due to the strenuous online application for registration/renewal of GSIS premiums cause by COVID-19 pandemic however the office is already processing the renewal of insurance.
									The newly acquired motor vehicles amounting to P2,689,830 were insured but the copy of insurance policy was not yet provided by the suppliers. Once received, it will be submitted.
				PENRO Cotabato			Fully Implemented		Copies of Insurance policies of various PPEs are herein attached.
				Region 13 PENRO Agusan del Norte PENRO Agusan del Sur PENRO Surigao del Norte PENRO Surigao del Sur PENRO Dinagat Islands			Fully Implemented		Payment of Insurance of Agency properties were recorded as follows: JEV-2021-03-000339; 2021-03-000264 ; 2021-03-000334 JEV-2021-03-000708 JEV- 2021-05-000873 JEV-2021-02-000227 JEV-2021-03-000141
			The Head GSPU to prepare the documents so that the necessary insurance coverage for all insurable properties can be applied with the General Insurance Fund of the GSIS pursuant to RA No. 656	LMB Head, GSPU	July 19, 2021	December 31, 2021	Fully Implemented		Physical Assets were already been insured to GSIS under OR# 800004295 and OR# 7700056543

			To insure insurable properties in the Bureau's custody	FMB Property/ General Services Unit			Fully Implemented		Insurable properties within the Bureau's custody were already insured with the GSIS for the CY 2021.
				BMB Procurement Management Unit	October	December	Not yet Implemented		<p>Of the 329 items noted in the AOM, 279 had been included in the Property Inventory Form. The 33 items were not included in said forms as they were acquired during the last quarter of CY 2020, whereas, the Property Inventory Form was prepared in advance last November 2020. These items will be included in the insurance coverage for CY 2022.</p> <p>We understood the importance of compliance with RA No. 656, however, due to sheer volume of the documents at the Property Units, the inadequate insurance of the property was unintentionally overlooked by the Head of the Procurement Unit - Rest assured that we will ensure that all insurable assets will be insured with the Government Insurance Fund (GAF) of the GSIS in compliance with RA No. 656."</p> <p>Uninsured PPEs will be included in 2021 insurable properties in the 4th quarter of 2021.</p>
7	<p>Improper handling, custody and delayed disposition of confiscated products and conveyances</p> <p>The absence of a clear cut policy in the management of the Confiscated/Abandoned/Seized Goods Inventory (CASGI) on confiscated forest products, conveyances, tools and equipment resulted in the inadequate implementation of confiscated products costing ₱46.563 million in DENR CO and 16 PENROs and undetermined losses to the government due to improper handling and custody of said confiscated assets, which exposes the assets to the risk of loss due to some custodial lapses while awaiting final disposition. Moreover, confiscated equipment amounting to ₱56.800 million were left idle due to lack of dispositive plan, which resulted in wastage of resources.</p>	<p>We recommended and Management agreed to direct the concerned personnel of DENR CO and concerned Regional Executive Directors and PENR Officers of the 16 PENROs to:</p> <p>a. issue an order directing the personnel in-charge to ensure that proper care and storage are provided for the confiscated property to preserve their economic values for the government to obtain optimum benefits therefrom;</p>		Central Office					<p>The Accounting Division has endorsed the AOM to the Administrative Service thru a Memorandum dated March 19, 2021 for their compliance.</p> <p>-The five conveyances booked in the DENR were already requested for disposal under Memorandum for the Secretary dated January 2, 2020. To date copies of the memoranda signed by the Legal Service Director and Undersecretary for Legal , Administration , Human Resources and Information Systems under memoranda dated April 12, 2021 and April 27, 2021 respectively to address some queries prior to approval of the request. PSMD will then facilitate the resubmission of the request for disposal of the five (5) confiscated conveyances booked in DENR for approval of the Secretary.</p> <p>- Regarding the seven (7) confiscated conveyances with no Order of Finality, they will request he REDs concerned fastrack the issuance of Order of Finality.</p> <p>PENRO Isabela - Already coordinated with the Technical because these were from CENROs, PENRO Isabela was requesting for a copy of the disposition documents but the CENROs have not yet provided the copy of Deed of Donation or Authority to Utilize confiscated assets, that is why this was not yet recorded in the books.</p>

			To ensure proper disposition of confiscated forest products & conveyances	PENRO Cagayan	Jan. 2021	June 2021	Fully Implemented		<p>The Management responded that their actions concerning the disposition of confiscated forest products are in consonance with PD 705 and related regulations, particularly Department Administrative Order No. 32, series of 1997 (DAO 97-32) and Department Administrative Order 2016-07 which provide for the process of accounting and eventual disposition and actions thereto.</p>
				Region 3 PENRO Aurora	July 2021	Dec 2021	Fully Implemented		<p>The newly constructed depository structures in each CENRO already housed the confiscated forest products. A personnel was assigned to each depository as guard and to ensure that the confiscated items are well kept and secured.</p> <p>Monitored the depository facilities to ensure that the confiscated items are well kept and secured.</p> <p>Request for budget was included in the forward estimates for CY 2022 with the proposed storage facility in Biak na Bato National Park</p> <p>Included in the 2022 proposed budget the acquisition of storage facility and/or outsourcing for available spaces from other government offices for the safekeeping of the seized items.</p> <p>Budget for the construction of storage facilities has been included in the Budget Proposal of previous years, however, funds were not yet granted.</p> <p>The Enforcement Section of the Office conducts regular monitoring and inspection of confiscated assets.</p>
			The Management shall ensure that all confiscated assets be stored in a proper storage area to prevent further deterioration.	PENRO Bulacan					
				PENRO Nueva Ecija					
				PENRO Pampanga					
				Region 5 PENRO Catanduanes PENRO Masbate			Implemented		
				Region 6 PENRO Aklan	Jan 2021	Dec 2021	Implemented		<p>An Inventory Committee were created from the Enforcement Section to regularly conduct physical inventory of all confiscated assets and reconcile any discrepancies between physical inventory and Status Report of Confiscated Assets. Inventory is on-going and part of the target under the approved CY 2021 WFP.</p>

			The PENR Officer issued a Memorandum dated March 9, 2021 directing the MES Chief/Staff both PENRO Capiz and CENRO Mambusao to conduct Physical Inventory and reconciliation of discrepancies.	PENRO Capiz	January 2021	December 2021	Partially Implemented	On-going listing of items. On-going retrieval of records/forest products	Forest products were itemized and recorded for urgent disposition. Continued recording and physical inventory and reconciliation of discrepancies. Inventory and Assessment report was submitted to the PENRO with categorical remarks and recommendation.
			Request funding from higher authorities for the construction of Storage facilities of PENRO.	Region 8 Management	Jan-21	Dec-22	Not implemented	Absence of clear cut guidelines on handling confiscated products.	
			Inform potential and qualified government agencies of the availability of confiscated lumber for donation	Region 9 PENRO Sur	May	December	Partially implemented	Awaiting request for Donation from potential recipients (government agencies)	
		b. in coordination with the Director for Finance, propose budget for capital outlay and/or realign budget from MOOE for the construction of safety storage of confiscated assets; and	The Management shall coordinate with the Director for Finance and Planning for the budget proposal to allocate funding requirement for construction of storage of confiscated assets.	Region 5 PENRO Catanduanes PENRO Masbate			Implemented		The Planning Section of the Office had long been making representation including in their budget proposals for storage facility but were not provided for in the approved GAA.
			*Recommend to submit proposal on the storage facility for funding	Region 6 PENRO Negros Occidental	Jan-21	Onwards	Partially Implemented		*Recommended to submit proposal on the storage facility for funding.
			THE COST OF THE construction/repair were included in the budget forward estimate for FY 2022-2024	PENRO Capiz	2022	2024	Partially Implemented		Submitted 3 Year forward estimate to the Regional Office for funding
			Enforcement unit to coordinate with property custodian and the accounting unit to acknowledge receipts and recording of items confiscated.	Region 8	Jan-21	Dec-22	Not implemented		

			Construction of temporary shelter for the confiscated lumber	Region 9			Implemented	We do not accept request for lumber donation without the required supporting documents e.i. cost estimates, plans and design, etc.	Temporary warehouse facility was already constructed.
	c. conduct periodic physical count of seized property.		The concerned personnel of the Office shall comply with the recommendation to conduct annual physical count of all Confiscated Properties/Assets. The inventory report supported with attachments shall be submitted to the Accounting Section in order for the Accountant to make the necessary adjustments in the books of accounts.	Region 5 PENRO Catanduanes PENRO Masbate			Implemented		The recommendation of the Auditor is strictly observed by the concerned Office.
			*Prepare a Special Order for an Inventory Committee to include the Enforcement Section	Region 6 PENRO Negros Occidental	January 2021	December 2021	Partially Implemented		*Creation of Inventory Committee to include the Enforcement Section as member of the Committee.
			The PENR Officer issued a Memorandum dated March 9, 2021 directing the MES Chief/Staff both PENRO Capiz and CENRO Mambusao to conduct Physical Inventory and reconciliation of discrepancies.	PENRO Capiz	January	December	Partially Implemented	On-going listing of items. On-going retrieval of records/forest products	Forest products were itemized and recorded for urgent disposition. Continued recording and physical Inventory and reconciliation of discrepancies. Inventory and Assessment report was submitted to the PENRO with categorical remarks and recommendation
				Region 7 PENRO Cebu			Fully Implemented		Out of P46,563M, the office submitted Inventory of Unserviceable Property (IRRUP) to the Commission on Audit for the authority to dispose such assets. Until now, the office is still waiting for the clearance to prosper the proper mode of disposal,
			Set schedules on the timing of physical count.	Region 8	Jan-21	Dec-22	Not implemented		

		We further recommended and Management agreed to consider issuing supplemental guidelines and procedures over confiscation/seizure of illegally cut forest products in such a way that it clearly defines the responsible person, its responsibility in the custody of the seized products/property and accountability over confiscated assets, and identify measures that would facilitate the speedy disposal of seized property.	Inform potential and qualified government agencies of the availability of confiscated lumber for donation	Region 9 PENRO Sur	May	December	Partially implemented		On-going
				Region 9 PENRO Sur	May	December	Partially implemented	Awaiting request for Donation from potential recipients (government agencies)	
8	<p>Delayed/Non-submission of copy of government contracts</p> <p>ERDB, three ROs and 15 PENROs submitted on time 3,717 government contracts and 3,359 purchase orders amounting to ₱429,469 million and ₱266.854 million, respectively. However, 2,606 government contracts and 2,720 purchase orders amounting to ₱547.261 million and ₱1,218.103 million, respectively, were not submitted by the DENR CO, three staff bureaus, four ROs and 21 PENROs within the prescribed period, with delays ranging from one to 183 days while 725 contracts were not submitted to COA for review, as required under COA Circular No. 2009-001. Hence, precluding the timely review and evaluation of the contract documents, such that any defects could not be rectified immediately.</p>	We recommended and Management agreed to direct the Heads of Offices concerned to submit copies of perfected contracts and POs with all documents forming part thereof to the audit teams concerned within five (5) days from execution/issuance prescribed in COA Circular No. 2009-01 to enable the timely review and evaluation of these contracts as well as the POs issued.	Region-delayed in 38	CAR Admin/ Region	Feb. 2021	Feb. 2021	Implemented		All POs and contracts mentioned in the AOM were already submitted to COA on various dates. In addition, the management is monitoring all the contract must be submitted to COA on time.
				Ifugao-delayed in 961			Implemented		The accounting unit is already submitting required document on time. The Management and BAC to closely monitor the timely submission of contracts
				Mt. Province- Not submitted with amount- P717,000.00			Implemented		The accounting unit is already submitting required document on time. The Management is monitoring the timely submission of contracts and Purchase Orders.
				Benguet- delayed in 50 and 20 not submitted			Implemented		All BAC Secretariat and end-users were informed about this during the levelling-off meeting held on February 19, 2021 and for them to comply
			To ensure timely submission of Government Contracts and POs and to require the immediate submission of the following; A. Government Contracts : La Union (20 delayed and 46 not submitted, Ilocos Sur- 206 delayed) B. Purchase Orders: La Union 159 delayed and 46 not submitted, Ilocos Norte- 55 delayed, RO- Php 5,862,000)	Region 1 For Contracts : PENRO La Union and PENRO Ilocos Sur For Purchase Orders: Regional Office, La Union and Ilocos Norte	31-Mar-21	31-Dec-21	Fully Implemented		All Government Contracts and POs were already submitted. For Fy 2021, the management ensured that timely submission of Contracts and POs will be strictly enforced. As a control measure, the timely submission of Contracts and POs were incorporated in the IPCRs of the responsible Officials to hold them Accountable in case of delay or non-submission.

		To require the concerned personnel to submit the required contracts within the prescribed period.	Region 2 Property Custodian	May 2021	Dec. 2021	Fully Implemented		<p>The management issued a memorandum reminding all designated property custodians to submit the required reports on the prescribed due date. Management also conducted a virtual meeting with all designated property custodians to discuss the compliance to the requirement.</p> <p>The Management agreed with the audit recommendations and they commit to submit all the perfected contracts and its supporting documents every Friday of the week.</p> <p>The Management replied on January 18, 2021 stating that the delay on submission was due to the lockdown imposed by the government and quarantine restrictions per Proclamation No. 922 declaring a State of Public Health Emergency throughout the Philippines. Most of the signatories and regional office staff were on work-from-home scheme and alternative work arrangements given the limitation on transportation and on Authorized Person Outside of Residence (APOR).</p> <p>The Supply Officers conducted a meeting to come up with a procedure in submitting the Purchase Orders in a timely manner via email. This procedure was strictly implemented starting February 2021.</p> <p>Management instructed the Supply Officer to submit all POs within five working days after perfection thereof in compliance with COA Circular No. 2009-001 dated February 12, 2009.</p> <p>Furthermore, 125 Purchase Orders for CY 2020 were submitted to COA as of this date.</p> <p>The management issued a memorandum dated March 4, 2021 to the concerned personnel to adhere to recommendations stated in the AOM. Furthermore, the Agency makes use of the email to timely submit the copy of contracts and POs.</p>
			PENRO Batanes	Jan. 2021	Dec. 2021	Fully Implemented		
			Region 3 Regional Office			Fully Implemented		
			PENRO Bulacan			Partially Implemented		
			PENRO Pampanga			Partially Implemented		
			PENRO Tarlac			Partially Implemented		
		The PENR Officer will instruct the Supply Officer to submit all the certified reproduced copies of contracts, POs and LOs within the prescribed period.	Region 4B PENRO Or. Mindoro Procurement Unit	Jan. 30, 2021	March 30, 2021	Partially Implemented		The PENR Officer instructed the Supply Officer to comply on the submission of copies of Contracts, POs and LOs to COA within the prescribed period

			<p>The Supply Officer will submit copies of the 335 contracts/ Pos/LOs with amounts aggregating to P4,197,092.27 and satisfactory explanation for their non-submission for the Audit Team's evaluation</p>	Procurement Unit	Jan. 30, 2021	May 15, 2021	Not implemented	49 POs/LOs are still for submission to the Audit Team	
			<p>For procurements in CY2021 onwards, require the concerned officers/personnel faithfully comply, within the period prescribed in COA Cir No. 2009-01 & 95-06, in furnishing advance copies to COA, of contracts, POs & IARs, & their supporting documents, per hereto attached checklist. For contracts, POs/IARs & their supporting documents, emanating from CENROs or field activities such as catering services in the field outside PENRO & its CENROs, advance (scanned) copies thereof may be sent to COA via electronic means–email, messenger or Face Book, etc.</p>	<p>Region 5 PENRO Camarines Sur</p>	Q2 2021	Q4 2021	Not Implemented	More POs still belatedly furnished to COA.	The Management shall adhere to the audit recommendation such that all POs and supporting documents to be submitted to COA.
			<p>Adhere to the recommendation of COA to submit perfected government contracts, POs, etc. within the prescribed period.</p>	<p>Region 6 PENRO Capiz</p>	January 2021	March 2021	Implemented		The PENRO adhered to the recommendation of COA and submitted the necessary documents within the prescribed period.
				PENRO Antique	N/A	N/A	Implemented		The PENRO was able to submit copy of contracts to our resident auditor. Likewise, Contracts are being submitted within the required number of days set by COA.

				PENRO Guimaras	01/03/2021	31/12/2021		
				PENRO Negros Occidental	N/A	N/A	Implemented	Management complied with the recommendation.
				Regional Office	N/A	N/A	Implemented	Copies of perfected contracts and POs were submitted to COA within five days from execution/issuance.
				Region 7			Fully Implemented	The Regional Office adherent to the COA Circular No. 2009-01.
			Management to issue memorandum to concerned unit on the strict compliance of prescribed COA Circular.	Region 8 Concerned Individuals Procurement Unit BAC Secretariat	Jan-21	Dec-21	Fully implemented	Strictly complied
				Region 9 PENRO Zamboanga del Norte			Implemented	The Property/Supply Officer already furnish the audit team copy of the approved contract within five (5) working days from its approval and to notify the audit team on the schedule delivery of procured items.
				Region 11 Davao Occidental			Not Implemented	The management already hired a new Job Order that will assist the Acting Supply Officer in the implementation of his job functions. Nevertheless, the management will exert efforts and enhance the documentation processes employed by each concerned office of PENRO-Davao Occidental to ensure timely and complete documentation of awarded contracts and POs.
				Davao de Oro			Implemented	This office has implemented a strategy to expedite the processing and preparation of document in order to meet the timeline of the submission of Government Contracts and Purchase Order.
				Davao Oriental			Partially Implemented	Submitted the lacking contracts and purchase orders and on-going gathering of file copies of the remaining unsubmitted contracts and purchase orders
				Davao del Sur			Not Implemented	This office is doing its best to comply with this observation. However, there are certain factors that is perhaps beyond our control that caused the delay. Nevertheless, there is a significant improvement of our compliance unlike the first time this observation was brought to our attention.

				Region 12 PENRO North Cotabato			Partially Implemented		Memorandum re: Submission of Contracts to the Office of the Auditor dated February 22, 2021 was issued by the Management to address this concern.
				Region 13			Partially Implemented		All offices strictly observed the COA Circular No. 2009-001 which is submission of contracts to COA shall be done within 5 working days after its perfection.
			The Head BAC Secretariat to comply with the submission of the copies of contracts/POs and all their pertinent documents to the Office of the Auditor to facilitate timely review pursuant to COA Circular No. 2009- 001 dated February 12, 2009	LMB Head, BAC Secretariat	July 19, 2021	December 31, 2021	Fully Implemented		The Head BAC Secretariat commits to strictly comply with submission of the copies of contracts/POs and all pertinent documents in your office, pursuant to COA Circular No. 2009-001 dated February 12, 2009.
			To comply with the relevant COA Circular regarding submission of the contracts and POs	FMB Property Unit/End Users			Fully Implemented	Delays in the submission of certain contract were partly caused by the late submission of the contracting party who was to have the contracts notarized.	To continuously monitor the status of the contracts entered into by the Bureau with the contracting parties to improve the timeliness of submissions of said contracts.
			Central Office				Fully Implemented	Nonetheless, all contracts for CY 2020 have been submitted.	The Bids and Awards Committee through its Secretariat and the Property and Supply Management Division specifically the Procurement Management Section (PrMS) to adhere with the recommendation of the Resident COA and shall ensure strict compliance with requirements provided for in the COA Circular No. 2009-001. Further, the BAC Secretariat immediately submitted the copies of 25 Contracts and 149 POs to the Audit Team with the complete documents.

				BMB BAC SEC	FY 2021		Not Implemented	The delayed submission was due to a good faith misinterpretation of item 3.1.1 of COA Circular No. 2009-001, wherein the 5-day period within which a contract must be submitted to the Auditor was misunderstood to be reckoned from the date that the parties sign the Notice to Proceed (NTP). Unfortunately, the BMB thought that it had complied with the aforementioned provision since it has used this interpretation since time immemorial, and this is the first time that its attention has been called regarding this issue.	The Bureau is currently implementing the Item 3.1.1 of the Circular to submit contracts within five (5) days of its execution.
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