

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**  
**CONSOLIDATED ANNUAL AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2022**  
As of JULY 31, 2023

Ref.	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
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					From	To			
1	<p><b>Unutilized appropriations/unobligated allotments/unused budget/fund</b></p> <p>Of the agency's appropriation/allotment for CY 2022 of P20,757.067 million, the amount of P20,034.597 million or 96.52 percent was utilized/obligated and 118,123.200 million or 90.46 percent was disbursed as at December 31, 2022. Moreover, of the total cash allocation of P20,865.346 million, 97.76 percent or P20,397.149 million was disbursed, leaving a balance of P468.225 million, of which P455.799 million was reverted back to the BTr, thus projects targeted for implementation during the year were not immediately implemented.</p>	<p>We reiterated our prior year's recommendation, and Management agreed thru the DENR Financial and Management Service in coordination with the concerned DENR Offices to:</p> <p>a. ensure the timely execution implementation of the programs/projects/activities to be able to maximize the utilization of the allotments to attain its objective to deliver optimum services to the intended beneficiaries in a timely manner and to avoid the automatic reversion of program appropriations to the BTr; and</p> <p>b. provide the detailed remedial action plan to reflect the specific measures to be undertaken to resolve the identified issues to ensure attainment of physical and financial targets.</p>		CENTRAL OFFICE			Fully Implemented	<p>The Management ensures the timely execution/implementation of the P/A/Ps through the following:</p> <p>i. Evaluates and closely monitors the procurement and delivery of goods and services.</p> <p>ii. Establish frequent coordination with suppliers, or contractors so that supporting documents for billings can be easily complied with, and encourage the creditors for the timely submission of validated claims.</p> <p>iii. Sustain the application of the Common Fund System to optimize the use of the available cash allocations provided that mandatory items are fully funded; and</p> <p>iv. Designate alternate signatories to ensure timely and continuous action to various transactions.</p> <p>Overall, the DENR Central Office was able to accomplish the respective programs and projects based on the Work and Financial Plan. However, some areas contributed to the non-utilization of the allocated budget under the DENR Central Office. Detailed justification/explanation for the unobligated FY 2022 balance were already sent to the COA.</p> <p>The Management through the Focal Delivery Unit (FDU) conducts regular meetings to closely monitor the performance of the agency.</p>	
			CENTRAL OFFICE			Fully Implemented			

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								<p>In line with this, a memorandum dated 25 March 2023 was issued to all offices concerned requiring the submission of catch-up/remedial action plans.</p> <p>The actions taken by the offices concerned were as follows:</p> <ol style="list-style-type: none"> <li>1. NGP - SAAs were already issued to various DENR implementing units in support to the approved WFPs</li> <li>2. MBCO - already prepared catch-up plan (WFP) which was already approved for continuing appropriation amounting P170.572M.</li> <li>3. CARP - A memorandum dated May 3, 2023 was issued to the Regions with unutilized balances to submit justification/explanations and remedial/catch-up plan for the CY 2022 unutilized budget.</li> <li>4. PRCMO - A memorandum dated 27 March 2023 DENR-NCR submitting the remedial action plan to avoid the recurrence of said issues and ensure 100%</li> </ol>	

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2	<p><b>Receipt and utilization of FAPs and ODA Funded Projects</b></p> <p><b>a. Forestland Management Project (FMP)</b> In CY 2022, the Project showed an overall utilization rate of 78.94 percent while the overall disbursements rate is only at 56.79 percent. Further, of the nine targeted outputs, two were not completed, specifically the Land Tenure Issuance (LTI) and Construction of Agroforestry Support Facilities (ASF) projects, due to various reasons, thus, attainment of the overall project's objective/purpose was delayed. Also, of the 149 established - enterprises/livelihoods by the partner People's Organizations (POs), only 84 enterprises or 56 percent were operational; thus, the project's objective to strengthen forestland management through community-based management strategies on enterprise development for food security and income were not fully attained.</p>	<p>We recommended, and Management agreed, to direct the Project Head of FMP to:</p> <p>a. follow up with JICA on the release of revolving fund for the project disbursement and for the issuance of NOL for the procurement of an EF to undertake the construction supervision of the remaining ASF subprojects;</p> <p>b. continuously coordinate with the NCIP with regard to the conduct of the necessary FPIC process; and</p> <p>c. monitor the implementation of the PO Enterprise Development sustainability plan to ensure that the established enterprises/livelihood projects will be sustained for food security and income of the POs.</p>		<p><b>CENTRAL OFFICE</b></p> <p>FAPs - FMP</p>			Fully Implemented	<p>a. The request for the additional revolving fund was already endorsed by DoF to JICA. A meeting with DoF and JICA was convened on June 1, 2023 to clarify queries of JICA for the processing of the request.</p>	
			<p><b>CENTRAL OFFICE</b></p> <p>FAPs - FMP</p>			Not Implemented	<p>b) The Field Implementing Units are currently coordinating with their respective NCIP counterparts to set a meeting and follow-up the issuance of pending requests for clearances.</p>		
			<p><b>CENTRAL OFFICE</b></p> <p>FAPs - FMP</p>			Fully Implemented	<p>c) The monitoring of PO EnDev sustainability plan was already incorporated in the TOR of the concerned project staff in the Project Implementing Units.</p>		

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3	<p><b>Non-Compliance with Republic Act (RA) No. 9184 and its Revised IRR on the procurement activities and pursuant to COA Circular Nos. 2009-001 and 2012-001</b></p> <p>9. Deficiencies in the procurement activities of the CO, 4 ROs, FAPS-FMP, 22 PENROs with corresponding amount of P129.662 million were noted, thus the validity and propriety of the transactions could not be established and the price most advantageous to the government may not be have been obtained.</p>	<p>We recommended, and Management agreed, to instruct the BAC of CO, ROs I, IVB, V and IX, PENROs Quirino, Abra, Agusan Del Sur, Davao de Oro, Davao Oriental, Dinagat Island, Eastern Samar, Ilocos Norte, Ilocos Sur, Kalinga, La Union, Leyte, Nueva Viscaya, Pangasinan, Sorsogon, Surigao Del Norte, Surigao Del Sur, Zamboanga Del Sur, Zamboanga Del Norte and Zamboanga Sibugay, and FAPS-FMP to ensure that procurement activities are in accordance with RA No.9184 and its RIRR, and to submit the lacking supporting documents for audit. FAPS-FMP procurement activities are in accordance with RA No.9184 and its RIRR, and to submit the lacking supporting documents for audit.</p>		<p><b>Central Office</b></p>			Fully Implemented	<p>The HRDS referred the matter to the Administrative Service for comments/appropriate action since the process of hiring of consultants is through the PSMD under the said Service.</p> <p>The PSMD will require a certification from the HRDS that the proposed hiring/renewal of consultants will perform tasks and functions that are not routinary and administrative in nature.</p> <p>Based on the memorandum dated 8 June 2023, signed by Usec for Organizational Transformation and Human Resource, under item no. 16, individuals 65 years or older shall only be hired for output-based work as consultants, subject to the provisions of R.A. 9184, COA-DBM JC No. 2 series of 2020, COA-DBM JC No. 2 series of 2022.</p> <p>In the request for hiring of consultants, end-users shall be required to certify that the person to be hired shall not perform functions that are routinary and administrative in nature and that their deliverables are not redundant to those being performed by the regular employees in the</p> <p>The Official Receipts/BIR Form 2307/Business Permit/BIR Registration/DTI Registration/other pertinent documents were submitted to the Audit Team as part of the compliance with the audit recommendations.</p> <p>The BAC already requested training on procurement from the Regional Office. The BAC and its Secretariat committed to sending invitations to observers at least five days from the pre-bid conference and post-qualification activities.</p>	
			FAPS-FMP				Fully Implemented		
			CAR PENRO Abra	04/01/2023	12/31/2023		Fully Implemented		

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				PENRO Kalinga	04/05/2023	12/31/2023	Fully Implemented	<p>The Management submitted an answer to the Audit Observation Memorandum informing that the liquidated damage had already been calculated and deducted from the subsequent billing, with an attached photocopy of the disbursement voucher showing that the LD was deducted.</p> <p>The Management commit to strictly adhere to the provisions of RA 9184 and its Revised Implementing Rules and Regulations</p> <p>Given the agency's prospective compliance, starting for the 3rd quarter of CY 2022 awarded contracts and for CY 2023, the BAC has been implementing COA recommendations re: RA 9184 specifically on sending notification to bidders upon receipt of bids and notice to losing bidders; adopting GPPB prescribed format for contract; TWG verification on bidders completed and on-going projects; Inclusion of cost of CHSP in the program of works and the requirement of material testing.</p> <p>However, the completion of deficient documents is still ongoing. Out of 7 contracts with deficiencies, 4 have been completed and submitted to COA equivalent to 57% of compliance.</p>	
			Region 1 Regional Office	March 2023	December 2023	Fully Implemented			
			PENRO Ilocos Norte	March 2023	December 2023	Partially Implemented			

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				PENRO Ilocos Sur	March 2023	December 2023	Fully Implemented	<p>The requirements such as the as-built plan, material testing, and CHSP were attached to the vouchers. For prospective applications, the Management commits to adhere to the guidelines outlined in RA 9184 such as but not limited to sending notifications to bidders and losing bidders; and sending invitations as observers to private groups and NGOs. To ensure the compliance of this Office, we have sent a letter to NEDA requesting assistance by providing the list of NGOs/CSO within Region 1</p> <p>The management acknowledges its lapses in the procurement process during the SWIS implementation. In compliance with the recommendations of the auditor, future infrastructure projects and bidding activities of the office shall comply with pertinent rules of RA 9184 and GPPB Circular 04-2020. Further, TWG will conduct the verification on all ongoing projects of the prospected winning bidder. Moreover, a technical conference/assistance from the DENR Regional Office about procurement activities on May 11, 2023 and training on RA 9184 updates was undertaken by HOPE, BAC and TWG members on June 2023. For CY 2023 projects, management has complied with the pertinent rules and regulations together with the documentary requirements to be submitted by the contractor.</p> <p>PENRO Pangasinan - Before Awarding of the Contract to Suppliers, the BAC committed to strictly review and evaluate the submitted documentary requirements and ensure that these are compliant with the provisions of RA 9184. The PBAC also committed to exercising prudence in scrutinizing procurement projects, especially on meals and accommodation, and make sure that the conduct of workshops and assessments are meticulously planned and implemented in accordance with RA 9184 and 2016 Revised IRR.</p>	
				PENRO La Union	March 2023	December 2023	Fully Implemented		
				PENRO Pangasinan	March 2023	December 2023	Fully Implemented		

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			Demand/collect the due Liquidated Damages from the contractors.	<b>Region 2</b> PENRO Quirino	9/28/2022	10/30/2022	Fully Implemented	<p>Already submitted the required documents such as DTI, Mayor's Permit, BIR Registration, BIR Form 2307-Certificate of Withholding Tax and Official Receipt on October 06, 2022</p>	
				PENRO Nueva Vizcaya	March 2023	June 2023	Fully Implemented	<p>Demand letters were sent to the concerned contractors and collected the following:</p> <p>Monte Construction and Supply paid ₱2,792.32 under OR No. 0378216 dated November 28, 2022.  Mayhaligue Construction and Supply paid ₱3,820.85 under OR No. 0378217 dated November 28, 2022.  Alfalfa Costruction paid 6.336.48 under OR No. 0379122 dated June 27, 2023.</p>	
				<b>Region 5</b> Regional Office			Fully Implemented	<p>The management will strictly comply with the COA audit recommendation</p>	
				PENRO Sorsogon			Fully Implemented	<p>The management will strictly comply with the COA audit recommendation</p>	
				<b>Region 8</b> PENRO Eastern Samar			Fully Implemented	<p>For FY 2023 all procurement of catering services were consolidated per sub-office to avoid splitting. All catering services requirement of the office and the mode of procurement is reflected in the CY 2023 APP</p>	
				<b>Region 9</b> Regional Office	April 2023	June 2023	Implemented	<p>The newly constituted BAC decided not to issue internal guidelines/ policy but rather elected to strictly abide by the 2016 Revised IRR of R.A. 9184.</p>	

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				PENRO Zamboanga Del Sur	January 2023	July 2023	Implemented	The PENRO ZDS BAC has agreed to comply with the COA's recommendations to be implemented starting in CY 2023 and adheres to the rules and regulations of RA 9184.	
				PENRO Zamboanga Del Norte	January 2023	December 2023	Implemented	The BAC already send reply letter and justification for the audit observations and agreed to comply with the recommendations of the Auditors to be implemented starting this year CY 2023.	
				PENRO Zamboanga Sibugay	March 2023	June 2023	Implemented	Presently, the PBAC is guided by the principles of Section 32.3, Rule IX of RA 9184 and Section 37.1.1, Rule XI relative to the preparation and signatory of Abstract of Bids.	
				<b>Region 11</b> PENRO Davao de Oro	January 2023	December 2023	Implemented	Strict implementation in the processing of Purchase Orders and Contracts to enable to submit of the latter to the office of the Resident Auditor within the prescribed period	
				PENRO Davao Oriental	February 2023	December 2023	Fully implemented	Submitted to the COA 138 BAC resolutions on March 28, 2023, 59 resolutions and 10 contracts on April 19, 2023, and 49 resolutions on April 28, 2023, in compliance with the requirements. Submitted the 269 BAC resolutions and contracts amounting to P6,007,136.00, completed on May 18, 2023.	



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				Region 13 PENRO Agusan Del Sur	February 2023	December 2023	Partially Implemented	<p>The PENRO Accountant coordinated the matter with the Chief, Procurement Officer and Cashier to fast-track the submission of lacking official receipts and other pertinent supporting documents from the external creditors/suppliers.</p> <p>Official Receipts were collected in the amount of P1,902,736.90 or 25% compliance. The collection of ORs and other lacking documents is ongoing.</p> <p>The Management issued Memorandum dated December 13, 2022 to all PENRO Personnel, CENROs and PAMO-AMWS, regarding the Checklists that conform with the Citizen Charter 2022 1st Edition and COA Circular No. 2012-001.</p> <p>Personnel in charge of procurement recently attended a seminar on RA 9184. She is also reminded to keep herself abreast of the pertinent laws on the procurement of goods and services per the memorandum dated March 10, 2023;</p> <p>Contact numbers of the winning suppliers have since been well-provided in the lower portion of the RFQ Form. Still, the Cashier is reminded that it is her primary responsibility to collect the Official Receipts after payment has been made by this office.</p> <p>Per the memorandum dated March 10, 2023, the Procurement Officer/BAC Secretariat is instructed to diligently attach all the necessary documentary requirements as provided under Annex H of the 2016 IRR of RA 9184 to the Abstract of Bids.</p>	
				PENRO Dinagat Island	February 2023	December 2023	Partially Implemented		

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				PENRO Surigao Del Sur	February 2023	December 2023	Partially Implemented	<p>17 out of the 23 procurement transactions have already been complied with about the lacking supporting documents; the remaining transactions pertain to suppliers outside the AOR of Caraga Region. The Accountant was also reminded to ensure the completeness of supporting documents for future transactions, as provided under Annex H of the 2016 IRR of RA 9184 before payment is made to suppliers.</p> <p>Memorandum has been issued to the concerned personnel, copy attached; Submitted to COA 86% compliance of total required documents and 52% in Php value dated June 6, 2023, copy attached.</p> <p>Submitted the list of contact numbers of supplier to the cashier on April 13, 2023. The cashier provided notices to suppliers if payment has been made. Official Receipts and lacking documents were submitted to COA in the amount of P3,800,730.06 or 66% compliance. On-going reconciliation for the balance.</p>	
				PENRO Surigao Del Norte	February 2023	December 2023	Partially Implemented		

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4	<p><b><i>Dormant/unutilized funds or unauthorized bank account/deposits unreverted to the BTr or unreturned to Source Agencies</i></b></p> <p>PENRO Aklan failed to revert to the General Fund its unused cash amounting to P7.304 million as of year-end; thus, the government was deprived of the available funds that could be used in its priority programs and projects. Further, RO XIII and PENRO Northern Samar continue to maintain unauthorized bank accounts with balances amounting to P0.113 million and P0.015 million, respectively, thereby, exposing the fund to the risk of being misused.</p>	<p>We recommended, and Management agreed, to direct the Heads of RO XIII and PENROs Aklan and Samar to require the Accountants to close the unauthorized bank accounts and remit/revert its balances together with the dormant cash and unnecessary funds to the General Fund/the project partner.</p>		<p><b>Region 13</b> Regional Office</p> <p><b>Region 6</b> PENRO Aklan</p> <p><b>Region 8</b> PENRO Northern Samar</p>	<p>Jan 2023</p> <p>Jun 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Partially Implemented</p>	<p>Closed the MOWEL LBP Account and a certification was issued by the LBP.</p> <p>The accountant already reverted the remaining unauthorized cash balances to the Bureau of the Treasury amounting to Php 195,518.76 per check no. 1644930 and 1644931 dated June 15, 2023.</p> <p>Trust Fund account will be closed the soonest possible time after completion of DPWH Tree Replacement project The remaining balance amounting to P104,707.37 is for the last billing for M&amp;P and retention fee</p>		

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5	<p><b>Non-enforcement of regulations on the use of Foreshore Lands, Forestals and Forest Land</b></p> <p>Laxity in the monitoring and collection of rental/occupation/User's Fees from foreshore property/cottages, and forest lands resulted in the accumulation of uncollected revenue in the total estimated amount of P199.105 million in 11 PENROs and undetermined amount in 1 PENRO.</p>	<p>We recommended and Management agreed to direct the Regional Executive Directors and:</p> <p>a. All PENROs concerned, intensify collection of revenues by invoking pertinent Sections of DAO No.2004-24;</p>		<p><b>Region 3</b> PENRO Bataan</p> <p>PENRO Aurora</p> <p>PENRO Pampanga</p> <p><b>Region 6</b> PENRO Capiz</p> <p>PENRO Negros</p>				<p>Fully Implemented</p> <p>Not Implemented</p> <p>Fully Implemented</p> <p>Implemented</p> <p>Implemented</p>	<p>CENR Offices already sent demand letters and will lessees with delinquencies and notify them to pay</p> <p>Smart Communications claims that it is now paying its user's fees to PENRO Nueva Ecija for CY 2022 due to the geographic location of its cell site tower. APASU Max Millan is coordinating with PENRO Nueva Ecija and Smart Communications on the resolution of this case.</p> <p>The management together with the CDD submitted their response, comments, justifications and Memorandum/DAO on February 02, 2023 for clarifications in response to the audit observation.</p> <p>Collected revenue for foreshore areas amounting to Php21,439,290.00 in CY 2021; Php8,633,945.19 in CY 2022; and Php8,319,489.31 in January-July 11, 2023.</p> <p>The revenue for foreshore areas increased from P3,844,234.38 in CY 2021 to P4,159,787.62 in CY 2022 and P400,000.00 for IFMA fees in CY 2021. This is due to the intensification of collection by concerned CENR Offices. The Office also sent a demand letter to erring clientele/proponent and conducted a Technical conference with IFMA holders. The proponent promised to pay the amount in time as scheduled.</p>

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				PENRO Aklan	Jan 2023	Jun 2023	Fully Implemented		The identified establishments occupying forestland areas are still complying with their requirements for possible issuance of appropriate forest tenurial instruments for being part of Boracay Action Plan Projects. Further, additional Agency Comments were sent to COA dated March 8, 2023.
				<b>Region 11</b> PENRO Davao del Norte	January 2023	December 2023	Partially Implemented		The demand letters were already sent out to various Foreshore Lease holders.
				PENRO Davao del Sur	January 2023	December 2023	Partially Implemented		PENRO Davao del Sur already collected a substantial amount of its foreshore receivables for CY 2023. CENRO Davao City which is one of the CENROs with huge revenues from foreshore leases is collecting more revenues from its foreshore delinquent accounts.
				PENRO Davao del Oro	January 2023	December 2023	Partially Implemented		CENRO Maco has a target of PHP 500,000.00 for cy 2023 for the Collection of occupation fee for foreshore applicants to date, this office had collected a total of Php 505,863.35 equivalent to 101.17% exceeding its annual target.
				PENRO Davao Oriental CENRO Mati	March 2023	December 2023	On-going implementation	Low revenue of business establishment as stated by the business owner	Send Notice of Collection and Demand Letter addressed to the Manager of INTERCO with expired MLA No. 112509-000001-D last March 16, 2023, stating their violation of Section 17 of DAO 2004-24 and Section 22 and Section 23 of their Miscellaneous Lease Contract and
				CENRO Baganga	March	December	On Going	Covid 19 Pandemic and lack of personnel, logistics, and funding support.	Inspected foreshore areas and gather data for appraisal.

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				CENRO Manay	March 2023	December 2023			Reported the foreshore activities conducted to PENRO on February 15, 2023 .
				CENRO Lupon	March 2023	December 2023	Fully implemented	*Unavailability of Office vehicle; *Lacking of manpower	Submitted the Inventory report dated January 27, 2023, Letter of communication to the Municipal Mayor and foreshore occupants under AOR dated October 20, 2022
				<b>Region 8</b> PENRO Samar			Fully Implemented		Send demand letters to lesses/occupants with delinquencies The Management assured that even though they undermanned they are striving their best to look into details and adjust any deficiencies observed including COA recommendations. Also the office will further initiate remedies to achieve their revenue collections.
				PENRO Leyte			Fully Implemented		The CENROs are already in the practice of sending demand letters to foreshore lease occupants, we have instructed all CENROs to submit a shapefile of all FLAs as these shapefiles will be the basis of the demand letters to be issued to the foreshore lease occupants. Likewise, provincial permits were already issued to the foreshore occupants with approved appraisal reports, this will optimize the collection of foreshore rentals.
		b. PENROs Bataan, Aklan, Davao del Sur, Davao de Oro, and Samar, expedite the processing of the FLA and FLAg applications and require the occupants to pay the application including annual fees, penalties and surcharges;		<b>Region 3</b> PENRO Bataan			Fully Implemented		The management coordinated with the foreshore lease lacking documents for the processing of their FLA.

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				Region 6 PENRO Aklan	Jan 2023	Jun 2023	Fully Implemented	A letter response with justifications was sent dated October 22, 2022, and received by the Office of our Resident Auditors dated November 2, 2022. May the justifications as stated in the said letter of OIC, CENR Officer Opeda be considered since most of these identified establishments occupying forestland areas are still complying with their requirements for possible issuance of appropriate forest tenurial instruments for being part of Boracay Action Plan Projects. Further, additional Agency Comments were sent to COA dated March 8, 2023.	
				Region 11 PENRO Davao del Sur	January 2023	December 2023	Partially Implemented	Already sent demand letters to foreshore land occupants with either expired contracts or arrearages. It was also reiterated in the said letter the policies on FLAs and the amount due for payment as well as the updated annual	
				PENRO Davao del Oro	January 2023	December 2023	Partially Implemented	The FLA applicants in the person of Ms. Nohalia Picton and Mr. Reichard Dumaluan were advised to coordinate with their geodetic engineer to fast-track the completion of lacking documents required for the amendments of the survey plan, consequent resubmission to the office of the RED for approval of provisional permits. Other Foreshore Lease Agreement (FLA) applicants are being monitored and provided necessary technical assistance.	
				Region 8 PENRO Samar			Fully Implemented	The CENROs are already in the practice of sending demand letters to foreshore lease occupants, we have instructed all CENROs to submit a shapefile of all FLAs as these will be the basis of the demand letters to be issued to the foreshore lease occupants. Likewise, provincial permits were already issued to the foreshore occupants with approved appraisal reports, this will optimize the collection of foreshore rentals.	

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		<p>c. PENRO Pampanga, coordinate with the LGU Arayat, for the renewal of the Memorandum of Agreement, pending the approval of Special Use Agreement in Protected Area (SAPA), to outline the new guidelines, especially on the percentage share of all tickets sold at the gate during its operation and guaranteed yearly user's fee;</p> <p>d. PENRO Capiz, Samar, Davao Oriental and Davao de Oro, fast-track the report of inventory of all foreshore areas and conduct regular and timely appraisal/re- appraisal activities to come up with complete and accurate database;</p>		<p><b>Region 3</b> PENRO Pampanga</p> <p><b>Region 6</b> PENRO Capiz</p> <p><b>Region 8</b> PENRO Samar</p> <p><b>Region 11</b> PENRO Davao Oriental</p>	<p>January 2023</p> <p>February 2023</p>	<p>December 2023</p> <p>December 2023</p>	<p>Fully Implemented</p> <p>Partially Implemented</p> <p>Fully Implemented</p> <p>Implemented</p>	<p>Inventory of foreshore areas is on-going. The FAMU was able to partially identified and listed the owners of the foreshore areas.</p>	<p>The management together with the CDD submitted their response, comments, justifications and Memorandum/DAO on February 02, 2023 for clarifications in response to the audit observation.</p> <p>The Team already created a database for the list of existing business and tourism-related establishments, both for new and existing establishments. Based on records there are 154 FLAs filed and docketed while 34 MLAs filed and docketed subject to cleansing and ground verification both commercial and residential. Occupation</p> <p>The CENROS conducted regularly and timely appraisal/re-appraisal activities to come up complete and accurate database and fast-track the report for the inventory of all foreshore areas</p> <p>Conducted the Inventory of foreshore areas of Brgy. Lanca, City of Mati, Davao Oriental on March 15-17, 2023.</p> <p>Conducted inventory and appraisal of foreshore areas within the LGUs of Caraga and Manay on February 8 and 27, 2023, respectively.</p> <p>conduct of inventory on foreshore areas dated January 27,2023</p> <p>On March 8, 2023, a foreshore inventory was conducted by CENRO Baganga.</p>



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		<p>e. PENRO Negros Occidental, closely monitor collections from foreshore and forestall lease, Socialized Industrial Forest Management Agreement (SIFMA) and Integrated Forest Management Agreement (IFMA) fees by sending monthly billings and demand letters; and initiate the revocation of lease agreements and permits of those lessees who intentionally violated the provisions of the lease agreements; and</p> <p>f. PENROs Aurora, Leyte and Davao del Norte, monitor collections regularly and ensure that billings and demand letters are issued accordingly.</p>		<p>PENRO Davao de Oro</p> <p><b>Region 6</b> PENRO Negros</p> <p><b>Region 3</b> PENRO Aurora</p> <p><b>Region 8</b> PENRO Leyte</p>	<p>January 2023</p> <p>December 2023</p>	<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Based on the approved MLA of Therma Tarine, Inc. it was indicated; (1.) that re-appraisal will be conducted in the third paragraph of the Agreement that the appraised value of the land for the first ten years from June 8, 2016, to June 8, 2026, is Php 9,643, 387.50 for the whole tract of 28,573 square meters and the appraised value of the improvements existing on the land at Php 8,444,960.00 and those proposed thereon. (2.) a new appraisal of the Land and Improvements shall be made every ten years from June 8, 2026.</p> <p>The revenue for foreshore areas increased from P3,844,234.38 in CY 2021 to P4,159,787.62 in CY 2022 and P400,000.00 for IFMA fees in CY 2021. This is due to the intensification of collection by concerned CENR Offices. The Office also sent a demand letter to erring clientele/proponent and conducted a Technical</p> <p>Will monitor collections regularly and ensure that billings and demand letters are issued accordingly</p> <p>The CENROs are already in the practice of sending demand letters to foreshore lease occupants, we have instructed all CENROs to submit a shapefile of all FLAs as these shapefiles will be the basis of the demand letters to be issued to the foreshore lease occupants. Likewise, provincial permits were already issued to the foreshore occupants with approved appraisal reports, this will optimize the collection of foreshore rentals.</p>		

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				Region 11 PENRO Davao del Norte	April 2023	July 2023	Partially Implemented		The Foreshore Team was already instructed thru SO 289 to send notices and statements of account to the delinquent foreshore users and leaseholders. In compliance with this instruction, the demand letters have already been prepared and are ready for delivery or