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MEMORANDUM

FOR : The Regional Executive Director  
DENR-Regions 2, 3, 4-CALABARZON, 4-MIMAROPA,  
7, 8, 9, 10, 13 & CAR

ATTN : The Assistant Regional Director for Technical Services  
The Head, Regional CARP Coordinating Office  
The CBFM Regional Coordinator

FROM : The National Coordinator  
DENR-CARP National Coordinating Office

SUBJECT : **INVENTORY LIST OF ALL AUDIT FINDINGS CONTAINED  
IN CARP AUDIT REPORTS FOR CYs 1999, 2001 AND 2013**

DATE : **NOV 20 2020**

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This has reference to the letter of Director James Arsenio O. Ponce, PARC Secretariat and Head, AMIC Secretariat regarding the inventory conducted by AMIC Secretariat of all audit findings in the previous years' CARP Audit Reports.

Please be informed that the AMIC Secretariat made recommendations which were categorized based on the types of interventions needed to address the reported audit findings as follows: *Policy Issuance by the PARC/PARC ExCom; Intervention of Concerned CARP Implementing Agencies (CIAs) and Further Investigation by the AMIC-TWG*. Likewise, the AMIC Secretariat has completed the inventory of those audit findings referred to the Technical Working Group (TWG) for further investigation. These audit findings will be evaluated by the AMIC Secretariat after which, a Completed Staff Work (CSW) will be prepared with the recommendation to pursue or to put closure to the said audit findings. This will then be presented to the TWG and Audit Management and Investigation Committee (AMIC) for approval. They believed that most of their findings can already be put to closure since these were reported long ago and some of these may have already been acted upon. Relative thereto, they are requesting information or updates on the actions taken on their audit findings which will be included in their CSW.

In this regard, may we respectfully request the concerned regions to submit to the DENR-CARP NCO your latest updates or further action taken on their recommendations within fifteen (15) days upon receipt of this memorandum.

Attached is the matrix showing the Inventory of Audit Findings (referred to the Technical Working Group for Investigation) of your concerned region for reference.

For your information and immediate action, please.



**ENGR. HENRY P. PACIS**

*Cc:*

*Dir. James Arsenio O. Ponce*  
*PARC Secretariat and Head, AMIC Secretariat*

**INVENTORY LIST OF AUDIT FINDINGS REFERRED TO THE AMIC-TWG FOR FURTHER INVESTIGATION**

AGENCY	AUDIT YEAR/ COVERAGE	AUDIT REPORT	AUDIT FINDINGS	LATEST ACTION/S TAKEN (PER AMIC SEC RECORDS)	REMARKS/FURTHER ACTION/UPDATES
DENR	1996-1997	1999	<p>1 The following violations of criteria in awarding CSC/FP to grantees as reported in Regions II, III, IV, VII, IX, and CARAGA:</p> <p>a. For Region II, Seven (7) FPs were issued for Residential area which are outside the scope of CARP, one of which is the FP issued to Mr. Abelardo dela Austria of Barangay Nalubbunan, Quezon, Nueva Vizcaya.</p> <p>b. In Baresbes, Quezon, Nueva Vizcaya, the parcellary map attached to CSC No. 002241166 which was issued to Ricardo de Guzman covers lot 29 (0.0681 hectares) instead of lot 52 (1.5 hectares)-a wider areas actually occupied by the awardee.</p>	<p>In the Affidavit of Explanation executed by Rodger Maranon of CENRO Bayombong dated Sept. 20, 1999, It was stated that "pertinent to problem raised by the CARP Field Audit Team, let it be clarified that the public land application of Abelardo dela Austria is under Free Patent due to their long number of years of occupation and possession and never as beneficiary covered by CARP Law."</p> <p>The CENRO concerned made the necessary amendment to rectify the error. Lot 52 containing an approximate area of 1.3708 hectares was already in the name of Ricardo de Guzman.</p>	
			<p>2 Issuance of FPs covering areas outside the scope of CARP. These areas were either residential or commercial lots.</p>	<p>No record of action for specific audit findings on file.</p>	

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			3 Awarding of CSCs to minors in Caliat, Nueva Vizcaya. There were eight (8) CSCs awarded to the minors in violation of the DENR Administrative Order (DAO) No. 4, S1991. The DAO provides among other qualifications, that one must be of legal age to enter into Stewardship Agreement.	The CENRO concerned conducted a dialogue with the parents of the 8 minors children awarded with CSCs in violation of DAO 04. After a thorough discussion, the CENRO recommended the cancellation of the subject CSCs. The parents did not accept the recommendation and justified that they are the actual occupants and tillers of the subject area. However, except for the CSC awarded to Florencia Gallo who already turned 21 years old, the parents finally agreed with the recommended cancellation of the subject CSCs; provided CSCs will be eventually awarded to their seven (7) children upon reaching the age of 18. Thus, the CENRO prepared the requirements for the cancellation of the CSCs in question except the CSC awarded to Florencia Gallo. Further, the parents of these minors will continue to manage the area.	
			4 Issuance of separate individual CSC to husband and wives.	No record of action on file.	
			5 Subdivision of one lot into smaller areas for the purpose of issuing several FPs in the name of a single person to generate more accomplishment.	No record of action on file.	

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			6 Issuance of CSCs to persons who are not residents of the barangay.	No record of action for specific audit findings on file.	
			<p>7 Issuance of CSCs to persons who are not the actual tillers of the land, rather they are businessmen, former local officials and professionals:</p> <p>a. In Brgy. Maunlad, Real, Quezon, the beneficiaries of 129 CSCs pending distribution at the CENRO are not the real residents of the said Brgy. as certified by the Brgy. Capt and the President of the Credit cooperative.</p> <p>b. In Brgy. Irawan and Napsan, Puerto Princesa City, Palawan, eight (8) CSCs holders were not the actual tillers of the land, rather they were businessman, former local officials and professionals in violation of Section 1-b of Art IV of A.O. No. 96-29.</p> <p>c. In Mabini and Sta. Cruz, Placer, Surigao del Norte, there were four (4) FPs covering a total area of 1,239 sq. meters were issued for residential lands.</p>	<p>The 129 CSCs were not yet cancelled.</p> <p>Referred the case to the PENRO for action/justification. Subsequently, PENRO instructed CENRO-PPC (thru telephone) to immediately act on the case.</p> <p>FP No. 136717-96-330 and FP No. 136717-97-473 were withdrawn and were not submitted to the Office of the Register of Deeds.</p>	

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				Rolando Cartegena, Deputized Public Land Investigators (DPLI) of CENRO Sison explained that his basis for accepting, processing and recommending the issuance of free patent was the tax declaration of the original owner of the said lots.	
			d. In Agusan del Norte, the four (4) FPs covering a total areas of 1,133 sq. meters were again issued as residential lands.	The Provincial Environment and Natural Resources Officer (PENRO) of Agusan del Norte instructed that actual Land Use shall be the basis in the issuance of Patent. Further, the Tax Declaration is also considered.	
			8 In Regions II and VII, signatories of patentees/CSC awardees and DENR officials appearing on documents were forged.	In order to avoid recurrence of the said finding, the Region 2, DENR LMS Regional Office in Tuguegarao, Cagayan strictly implemented the following safeguards/measures:	
				Once a survey plan is accepted and numbered by that office, the Geodetic Engineer is no longer allowed to withdraw the survey plan to complete the requirements.	
				If there are survey plan with lacking requirements, the GE shall be informed in writing to produce the documents.	
				A security file of the ASP is required for the GE to avoid alteration of the ASP.	

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				Authorized representative of the records unit conducts the reproduction of ASP for the file copy of the G.E.	
				Also the RTD for Lands wrote the NBI to investigate the anomalous approval of the aforementioned plan.	

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			<p>9 Reported multiple titling of landholdings in CAR and Region VIII:</p> <p>a. In Bulanao, Tabuk, Kalinga, Mr. Emilio Baliyang was identified as an awardee of FP 133213-94-511 on December 1994 while another FP No. 133213-96-694 was issued on July 1996, covering the same landholding. This is an evidence of double issuance of patent over the same landholding.</p>	<p>On 16 October 2000, an Order of Rejection duly signed by the PENRO Basilio Mamantco was issued ordering the rejection IP No. 133213-96-694.</p>	
			<p>10 The reported findings in Region II that there were no uniform administrative fee for processing of FP/CSC under CARP, and that some DENR employees charged fees to FP/CSC recipients-to-be to facilitate processing of their titles without receipt, in violation of section 69, Article 2, Chapter 3, Book II of Government Accounting and Auditing Manual (GAAM), Volume 1.</p>		



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			<p>a. In Aritao, Nueva Vizcaya, Engr. Rogelio Rollan, a CENRO employee collected from CSC recipient, Edwin Lorenzo of Abinganan, Bambang, Nueva Vizcaya the total amount of P8,000.00 as fee for the survey and issuance of CSC. Mr. Lorenzo executed an affidavit to support this findings and the said collection is not authorized under CARP.</p> <p>b. In Sitio Kasi-kasi, Aglipay, Quirino, Mr. Cirilo Ventura of CENRO Diffun and Engr. Vicente dela Cruz collected P500.00 from patentees and P100.00 for registration fee. The recipient revealed that Cong. Cua, Lone Dist of Quirino also paid the survey cost for the titling of lots and the Governor issued the Certification to this effect.</p>	<p>Records of case reveal that on 23 April 1996, Mr. Adronico Infanta, original requesting party requested a survey authority over a parcel of land located at Ablan, Bambang, Nueva Vizcaya. His claim is justified by the Deed of Sale dated 15 June 1968 under Doc. No. 50, Page No. 11, Book 11, Series of 1968, involving a parcel of land, and identified to be located in Abinganan, Bambang, Nueva Vizcaya. This information/evidence is one of the requirements before the issuance of survey authority. Subsequent supporting documents finally reflected the exact location of the land at Abinganan; thus, self correcting the initial documents submitted by the requesting party. Besides, Barangay Abinganan and Ablan are adjacent to each other.</p> <p>As regard to the amount paid by the Congressman is clearly explained in the affidavit of Engr. Vicente de la Cruz. Also, Engr. dela Cruz and Cirilo Ventura who collected the patentee both from CENRO DENR submitted a photocopy of the said affidavit to the FAT, which explains the amount/fees collected from applicants.</p>	

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			<p>c. In Makate, Diffun, Quirino, six (6) FP recipients were required to pay application fees ranging from P100.00 to P300.00 and registration fees. The collections of said amount are not authorized under CARP Sec. 67, RA 6657.</p> <p>d. In Nalubbunan, Quezon, Nueva Vizcaya, the FP recipient Abelardo dela Austria paid P500.00 processing fee to DENR personnel Rodger Maranon who failed to issue a receipt. Again the said collection is not authorized.</p>	<p>Affidavit of concerned persons of Quirino to this effect/issue were submitted by the PENRO are hereto attached.</p> <p>DENR Personnel Rodger Maranon is fully aware of the scope, rules and regulation concerning proper implementation of the Agrarian Reform Program/Law. Further, it was stated in his sworn statement that he did not issue the receipt and that the application is under the FP and not as beneficiary of CARP.</p>	
			11 The report in Pampanga that funds were utilized by non-CARP personnel, and not in accordance with the intended purpose.	No record of action on file.	
	1998	2001	1 To conduct further investigation on the issuance of separate CSCs to husband and wife measuring 3.5 hectares and 2.0 hectares respectively, in Sitio Tabunan, Brgy. Dacudad, Kapalong, Davao del Norte.	No record of action on file.	
			2 To conduct further investigation on the awarding of FP to Jennifer Ornales, Marizen A. Ross, and Josephine Mauleon, all from Batangas, who were found to be absentee beneficiaries.	No record of action on file.	

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			3 To conduct further investigation on unqualified awardees who were awarded FP titles in San Miguel, Leyte.	No record of action on file.	
	2007-2008	2013	1 For the AMIC-TWG to look into the reported irregularities in the receipt of farm inputs submitted by CBMF project implementers in DENR-Region X.	No record of action on file.	

*\* All status of action for audit findings reported in 1999 (covering 1996-1997 accomplishments), as indicated in this matrix, were sourced from the Compliance Report submitted by the DENR which was presented during the 26th AMIC Meeting held on 29 March 2001.*