

Republic of the Philippines Department of Environment and Natural Resources Visayas Avenue, Diliman, Quezon City Tel Nos. 929-6626 to 29; 929-6633 to 35

MEMORANDUM

FOR

ALL BUREAU DIRECTORS

ALL REGIONAL EXECUTIVE DIRECTORS

ATTENTION:

BUREAU/REGIONAL INTERNAL AUDIT FOCAL

PERSONS (B/RIAFP)

FROM

THE DIRECTOR

Internal Audit Service

SUBJECT

WORK AND FINANCIAL PLAN FOR THE BUREAU/

REGIONAL INTERNAL AUDIT FOCAL PERSONS

DATE

JAN 11 2023

This is to transmit the herein attached format/template of Work and Financial Plan CY2023 for the Bureau/Regional Internal Audit Focal Unit. The template will serve as a guide in setting and accomplishing physical targets subject to Budget requirements relative to the implementation of Internal Audit activities.

Kindly submit the filled-out Work and Financial Plan indicating FY2023 Physical and Financial Performance Targets of your respective Office, approved by the RED or Bureau Director not later than January 20, 2023, using e-mail address ias.od@denr.gov.ph.

Attached is a copy of the FY2023 Operational Planning Guidelines indicating the sources of fund for the Internal Audit-related activities for your guidance.

For compliance.

VICENTE B. TUDDAO, JR., Ph.D., CESO IV

responsibility of the head of concerned office. The Harmonized Gender and Development Guidelines (HGDG) should be adopted/ implemented in the CY 2022 GAD WFPs together with the DENR GAD Roadmap for CY 2022. Of the 5% GAD allocation, attribution should be done using the Checklists indicated in the HGDG.

- The Regional Offices must ensure timely submission to the Central Office of GAD accomplishment reports for overall agency assessment and evaluation purposes.
- PhP300 Thousand shall be intended for the maintenance and other
 operational expenses of the Regional Internal Audit Focal Persons (RIAFPs)
 for internal audit-related activities under the Office of the Regional Executive
 Director (RED). RIAFPs shall provide a copy of their respective WFPs
 approved by their Regional Executive Directors to the Director of Internal Audit
 Service. The IAS shall provide a template to the RIAFPs for uniformity of
 activities.
- 1% of the net programmable budget shall be set aside for the implementation
 of projects/activities for senior citizens, differently-abled persons, and the
 youth. This can also be mainstreamed in DENR activities, e.g., in the
 construction of office buildings with architectural facility pursuant to B.P. Blg.
 344 and R.A. 7277.
- a. Applicable to all DENR Central Office Units/FAPs/CARP-Central
 - Bureau/ Regional FDUs shall monitor the execution of programs and projects and undertaken promptly and in accordance with the set timelines or targets pursuant to AO 46 issued by the President (DBM Circular Letter No. 2015-8 dated 08 June 2015) DENR S.O. No. 2015-766 dated 14 July 2015
 - To cover the Personnel Services (PS) deficiency, the Expanded Plantilla (based on PSIPOP) as of 31 December 2021 must be submitted to the Budget Division. This must be supported by an Analysis Sheet to easily determine the PS deficiency to be requested from the DBM to be charged under the Miscellaneous Personnel Benefits Fund (MPBF)
 - Sufficient amount of the estimated budgetary requirements for various mandatory expenditure items (e.g., security and janitorial services, water, lights) shall be allocated out of the Central Office MOOE budget of all regular PAPs and offices located in the DENR compound. The FASPS and CARP Secretariat shall share in these expenses.
 - The appropriated amount for commonly-used office supplies and materials under each PAP shall be pooled and managed by the Budget Division in coordination with the Property and Supply Management Division (PSMD).

b. Applicable to All Bureaus

PhP300 Thousand shall be intended for the maintenance and other
operational expenses of the Bureau Internal Audit Focal Persons (BIAFPs) for
internal audit-related activities under the Office of the Bureau Director. BIAFPs
shall provide a copy of their respective WFPs approved by their Bureau
Directors to the Director of Internal Audit Service. The IAS shall provide a
template to the BIAFPs for uniformity of activities

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (NAME OF OFFICE) FY 2023 PHYSICAL AND FINANCIAL PLAN

		FY 2023		FY	2023 Physi	ical Perforn	nance Targe	ets		FY 2023 Financial Performance Targets				
P/A/P Code	Performance Indicator/s	Accomplishment		Q1	Q2	Q3	Q4	Total	UACS	Q1	Q2	Q3	Q4	Total
		Physical	Financial	Estimate	Estimate	Estimate	Estimate		UACS	Estimate	Estimate	Estimate	Estimate	ĺ
		(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	
GRAND TOTAL														
Travelling Expenses - Local									5-02-01-010					
Training Expenses									5-02-02-010					
Office Supplies Expenses									5-02-03-010					
Representation Expenses														
	Other Professional Services													1
. ASSISTANCE TO INTERNAL AUDIT	SERVICE (IAS)													
A. Audit Engagements														
1. Audit Planning	100% Documents/reference													
	materials gathered and submitted								1					ı
	to IAS-OD relative to audit scoping													ı
	a. Operations								1					l
	b. Management													I
2. Conduct of Audit														
a. Audit of Regional	100% Specific documents/reference													
Offices / Bureaus-	materials gathered and submitted													
Management and	prior the conduct of Actual Audit													
Operations	100% Specific documents/reference													
	materials gathered and submitted								İ					
	during the Actual Audit	ł		İ										
	100% Audit Finding Sheets (AFS)			<u> </u>										
	monitored and status of auditees'													
	action/s taken reported to IAS-OD													
	within seven (7) working days upon	1	ľ											
	receipt		ŀ	1									٠	
b. Monitoring	100% Status reporting on auditees'													
	actions taken/action plan on audit				,									
	recommendations, within seven (7)													
	working days after the prescribed													
	period stated on the action													
	document													
3. Audit Follow-up														
a. Follow-up on	100% Action Plan and Status of													
Compliance to the	Implementation of Audit								1					
Recommendations on	Recommendation (APSIAR)		1						1					
Audit of Regional Offices /	monitored and status of action/s		1	}					1					
Bureaus - Management	taken reported to IAS-OD within		[Ì	1									
and Operations	seven (7) working days after the				1				1					
	prescribed period stated on the		!											
	action document				1									

II. GENERAL ADMINISTRATION AND SUPERVISION (GAS)												
A. Learning and Growth								ı				
1. Attendance in meetings/	100% Meetings/workshops/	4						i				
workshops/conferences	conferences attended											
2. Database Information	Database Information System	1									1	
System Orientation/Training	Orientation				!							
programs								<u> </u>				
	Information System Administration a. Purchase of ICT equipment b. hiring of COS					:						
B. Implementation of Good Governance												
Submission of Semi-Annual Accomplishment Report	100% Semi-Annual Report submitted											
2. IEC relating to Good Governance												

Prepared by:

(NAME)

(Position)

Team Leader, Regional/Bureau Internal Audit Focal Team

Approved by:

(NAME)

Regional Executive Director Bureau Director