



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES  
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



**MEMORANDUM**

**TO :** The Director, Financial and Management Service  
The Director, Policy and Planning Service  
The Administrator, National Mapping and Resource Information

**Authority**

The Assistant Secretary for Field Operations-Luzon and Visayas  
and Concurrent Director, EMB  
The Assistant Secretary for International Affairs  
and Concurrent Director, BMB  
The Assistant Secretary for Field Operations-Mindanao  
and Concurrent Director, FMB  
The Director, Mines and Geosciences Bureau  
The Regional Executive Director, DENR-NCR  
The Executive Director, Manila Bay Coordinating Office  
The Executive Director, Palawan Council for Sustainable Development

**FROM :** The Undersecretary  
Finance, Information Systems and Climate Change

**SUBJECT :** **SUBMISSION OF DOCUMENTS FOR DBM YEAR-END  
AGENCY PERFORMANCE REVIEW (APR) FOR FY 2023**

**DATE :** 07 February 2024

This refers to the attached letter of Acting Director Gemma G. Ilagan, BMB-E, Department of Budget and Management, requesting the submission of the following documents for the Year-End Agency Performance Review for FY 2023:

1. Agency Performance Review Report
  - a. Executive Summary (for reports more than 5 pages)
  - b. Objective: area/subject of review
  - c. Background
    - Program/activity/project (PPA)
    - Targets for the review period
    - Valid obligation authority/ies for the period chargeable against all appropriation sources
    - Budget and Financial Accountability Reports (BFARs) as of December 31, 2023
2. Summary Findings
  - a. Description of agency performance
  - b. Explanation for deviation from targets, if any

3. Overall Agency Comments/Recommendations
  - a. Corrective measures for deviations, if any
  - b. Proposed modifications in organization, staffing, systems and procedures, management, refocusing of functions, reprioritization, monitoring, etc.
  
4. Other additional information but not limited to the following reports:
  - a. Manila Bay Rehabilitation Program
  - b. National Greening Program
  - c. Pasig River Rehabilitation Program
  - d. Protected Areas Development and Management
  - e. Management of Coastal and Marine Resources/Areas
  - f. Soil Conservation and Watershed Management
  - g. Clean Air Program
  - h. Clean Water Program
  - i. Solid Waste Management Program
  
5. Plans/measures to address the implementation of any unmet targets and deliverables.

The DBM is requesting submission of the documentary requirements on or before February 15, 2024.

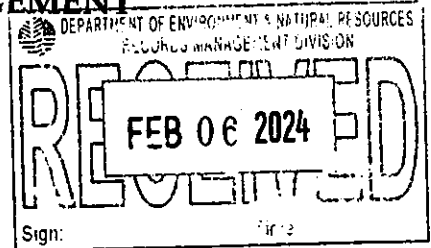
May we refer the matter to your Office for appropriate action. For the physical performance reports, kindly submit the same to the Director, Policy and Planning Service while for the financial performance report to the Director, Financial and Management Service. The FMS Director is requested to coordinate with DBM for the submission of the required documents. Kindly inform this Office of any action taken on the matter for monitoring purposes.

  
ATTY. ANALIZA REBUELTA-TEJ

Cc: Ms. Gemma G. Ilagan  
Acting Director, BMB-E  
Department of Budget and Management  
General Solano St., San Miguel, Manila



REPUBLIC OF THE PHILIPPINES  
**DEPARTMENT OF BUDGET AND MANAGEMENT**  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA



February 1, 2024

**SECRETARY MARIA ANTONIA YULO-LOYZAGA**  
Department of Environment and Natural Resources (DENR)  
Visayas Avenue, Diliman, Quezon City

Attention : **Undersecretary Analiza Rebuelta-Teh**  
Finance, Information Systems and Climate Change

Dear **Secretary Loyzaga**:

In compliance with the provisions under Book VI of the Executive Order No. 292 (Administrative Code of 1987) dated July 25, 1987, as cited in Chapter 2 - Budget Policy and Approach (Section 9 – Performance and Financial Review) and Chapter 6 -Budget Accountability (Section 56 – Semi-annual Report on Accomplishments of Government Agencies) and further reiterated under Section 3.15.4 of National Budget Circular (NBC) No. 590<sup>1</sup> dated January 3, 2023, the Department of Budget and Management (DBM) will be conducting a **Year-End Agency Performance Review (APR)** in order to monitor and review agency utilization of funds in the exercise of its mandated function vis-à-vis its plans and targets for FY 2023.

Relative thereto, we would like to request the submission of the following documents as enumerated under Section 4.3.3 of Circular Letter (CL) No. 2018-13<sup>2</sup> dated November 22, 2018:

- 1) Agency Performance Review Report
  1. Executive Summary (for reports more than 5 pages)
  2. Objective: area/subject of review
  3. Background
    - Program/activity/project (P/A/P)
    - Targets for the review period
    - Valid obligational authority/ies for the period chargeable against all appropriation sources
    - Budget and Financial Accountability Reports (BFARs) as of December 31, 2023
- 2) Summary of Findings
  - 2.1 Description of agency performance
  - 2.2 Explanation for deviation from targets, if any
- 3) Overall Agency Comments/Recommendations
  - 3.1 Corrective measures for deviations, if any
  - 3.2 Proposed modifications in organization, staffing, systems and procedures, management, refocusing of functions, reprioritization, monitoring, etc.

<sup>1</sup> Guidelines on the Release of Funds for FY 2023

<sup>2</sup> Guidelines for the Conduct of Agency Performance Reviews (APRs) and Evaluation Thereof Effective FY 2018 and Onwards

4) Other additional information relative to your Department's financial and physical accomplishments/performance as of December 31, 2023, but not limited to the following reports:

- Manila Bay Rehabilitation Program
- National Greening Program
- Pasig River Rehabilitation Program
- Protected Areas Development and Management
- Management of Coastal and Marine Resources/Areas
- Soil Conservation and Watershed Management
- Clean Air Program
- Clean Water Program
- Solid Waste Management Program

5) Plans/measures to address the implementation of any unmet targets and deliverables.

Likewise, the DENR is reminded to ensure the timely and accurate submission of Budget and Financial Accountability Reports (BFARs) pursuant to Section 3.15.2 of NBC No. 590 and COA-DBM Joint Circular No. 2019-1<sup>3</sup> dated January 01, 2019, in accordance with Section 101 of the General Provisions of Republic Act No. 11936 (FY 2023 General Appropriations Act).

We anticipate your compliance on the submission of the aforementioned documentary requirements **on or before February 15, 2024**, to serve as our basis in the conduct of the APR.

Very truly yours,



**GEMMA G. ILAGAN**  
Acting Director, BMB-E

cc: **Director and Concurrent Assistant Secretary Gilbert C. Gonzales**  
Environmental Management Bureau  
DENR Compound, Visayas Avenue, Diliman, Quezon City

**OIC-Director Danilo U. Uykieng**  
Mines and Geosciences Bureau  
DENR Compound, North Avenue, Diliman, Quezon City

**Undersecretary Peter N. Tiangco, PhD**  
National Mapping and Resource Information Authority  
Lawton Avenue, Fort Bonifacio, Taguig City

**OIC-Executive Director Ricky A. Arzadon**  
National Water Resources Board  
8th Flr. NIA Building, EDSA, Diliman, Quezon City

**Executive Director Teodoro Jose S. Matta**  
Palawan Council for Sustainable Development Staff  
Sports Complex Road, Sta. Monica Heights, Puerto Princesa City, Palawan

<sup>3</sup> Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019