

Manual on the Establishment and Management of the Integrated Protected Area Fund (IPAF)



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- Budget and Management Bureau - E

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Commission on Audit

Land Bank of the Philippines

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Acronyms and Abbreviations

AGDB	Authorized Government Depository Bank
BED	Budget Executory Document
BESF	Budget of Expenditures and Sources of Financing
BFARs	Budget and Financial Accountability Reports
BMB	Biodiversity Management Bureau
BTr	Bureau of the Treasury
BURS	Budget Utilization Request and Status
CDD	Conservation and Development Division
CENRO	Community Environment and Natural Resource Office/r
CO	Capital Outlay
COA	Commission on Audit
DAO	Department Administrative Order
DBM	Department of Budget and Management
DENR	Department of Environment and Natural Resources
DV	Disbursement Voucher
FMS	Financial Management Service
GAA	General Appropriations Act
GAAM	Government Accounting and Auditing Manual
IPAF	Integrated Protected Area Fund
JO	Job Order
LDDAP-ADA	List of Due and Demandable Accounts Payable – Authority to Debit Accounts
MDS	Modified Disbursement System
MOA	Memorandum of Agreement
MOOEs	Maintenance and Other Operating Expenses
NCA	Notice of Cash Allocations
NEP	National Expenditure Program
NIPAS	National Integrated Protected Areas System
OR	Official Receipt
ORS	Obligations Request and Status
OP	Order of Payment
PA	Protected Area
PAMB	Protected Area Management Board
PAMP	Protected Area Management Plan
PAO	Protected Area Office
PASu	Protected Area Superintendent
PAR	Property Acknowledgement Receipt
PENRO	Provincial Environment and Natural Resources Office/r
PO	Purchase Order
PS	Personnel Services Expenses
RD/RED	Regional Director/Regional Executive Director
RO	Regional Office
RIA	Retained Income Account
SAGF	Special Account in the General Fund
SARO	Special Allotment Release Order
SAPA	Special Use Agreement in Protected Areas
SBR	Special Budget Request
SCO	Special Collecting Officer
TR	Trust Receipts
UACS	Unified Accounts Code Structure
UWM	Unit of Work Measurement
WFP	Work and Financial Plan

Definition of Terms

The terms used in this Manual have been adopted from official sources as indicated. When necessary, adaptations to suit the context of the IPAF have been made to clearly guide the Manual users.

Authorized Government Depository Bank

Refers to the Land Bank of the Philippines (LBP), Development Bank of the Philippines (DBP), Philippine Veterans Bank (PVB), United Coconut Planters Bank, and Philippine Postal Savings Bank or any other bank which may be established or authorized by the Monetary Board and Department of Finance (DOF) to maintain depository accounts of Government Entities.

Capital Outlays or Capital Expenditures

Refer to an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of GOCCs and their subsidiaries. (from NEP Glossary)

Disbursement

A settlement of government obligations for services actually delivered or rendered either in the currency, check or constructive cash such as the Tax Remittance Advice (TRA) for the remittance to Bureau of Internal Revenue (BIR) of taxes withheld from employees and suppliers and Non-Cash Availment Authority (NCAA) for direct payments made by international financial institutions to suppliers and consultants of foreign assisted projects.

Earmarked Revenues

These revenues are identified and authorized by law to be used for designated activities, benefits, or purposes, and must be accounted for separately from government's general revenues. For DENR, this refers to the 25% IPAF-SAGF.

Endowment

Gift of money or income producing property to a public organization for a specific purpose. For IPAF, the endowed asset is kept intact and only the income generated by it is utilized.

(from <http://www.businessdictionary.com/definition/endowment.html>)

Fund release documents

Official documents used by DBM to release funds to agencies, such as General or Special Allotment Release Order (G/SARO) and Notice of Cash Allocation (NCA).

Gifts, Donation, Goods In-Kind

These are voluntary transfers of assets, including cash or other monetary assets, goods in-kind and services in-kind that one entity makes to another, normally free from stipulations. The transferor may be an entity or an individual. For gifts and donations of

cash or other monetary assets and goods in-kind, the past event giving rise to the control of resources embodying future economic benefits or service potential is normally the receipt of the gift or donation.

(from GAM Volume I, Chapter 5)

Grants

All non-repayable transfers received from other levels of government, or from private individuals, or institutions, foreign or domestic, including reparations and gifts given for particular projects or programs, or for general budget support.

(from NEP Glossary)

Intangible Assets

are identifiable non-monetary asset without physical substance. (e.g. IT software)

Maintenance and Other Operating Expenses

Refer to an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.

(from NEP Glossary)

Modified Disbursement Scheme

A disbursement system implemented to facilitate effective management of the national government's cash resources, whereby national government agencies/GOCCs settle their payables through issuance of checks or through direct crediting to bank accounts, chargeable against the account of the Treasurer of the Philippines (TOP/Bureau of the Treasury) being maintained with the head offices of the three government servicing banks (GSBs) (LBP, DBP, and PVB).

(from NEP Glossary)

Notice of Cash Allocation

Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized government servicing banks of the MDS, to cover the cash requirements of the agencies.

(from NEP Glossary)

Off-Budget Account

refers to receipts for expenditures items that are not part of the National Expenditure Program and which are authorized for depositing in government financial institution. For DENR, this refers to the 75% PA-RIA.

Personnel Services

Provided for payment of salaries, wages and other compensation (e.g., merit, salary increase and cost-of-living allowances) of permanent, temporary, contractual, and casual employees of the government attested by the Civil Service Commission.

Plant, Property and Equipment

are tangible assets that are: purchased, constructed, developed or otherwise acquired; held for use in the production or supply of goods or services or to produce program outputs; for rental to others; for administrative purposes; expected to be used during more than one reporting period; and not intended for resale in the ordinary course of operations.
(from GAM Volume I, Chapter 10)

Protected Area (PA)

Refers to identified portion of land and water set aside by reason of their unique physical and biological significance, managed to enhance biological diversity and protected against destructive human exploitation.

Protected Area Management Board (PAMB)

Refers to the Protected Area Management Board (PAMB) created under Section 11 of RA 7586 with the mandated functions as stated in the same section; serves as the policy and decision-making body responsible for a specified protected area.

Protected Area Management Plan

Refers to site-specific Plan that provides over-all direction to effective and efficient management of a protected area.

Retained Income

Collections which are authorized by law to be used directly by agencies concerned for their operation or specific purposes.
(from NEP Glossary)

Revenue

A cash inflow which does not increase the liability of the government.

Semi-Expendable Property

Tangible items below the capitalization threshold of P15,000 shall be accounted as semi-expendable property.
(from GAM Section 10, Chapter 8)

Special Account in the General Fund (SAGF)

A fund whereby proceeds of specific revenue measures and grants earmarked by law for specific priority projects are recorded
(from NEP Glossary)

Special Allotment Release Order (SARO)

A specific authority issued to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority.
(from NEP Glossary)

Special Budget

Refers to approval of release of proceeds of a fund from specific revenue measures and grants earmarked by law for specific priority projects.

Trust Receipts

Fund which accounts for the receipts by any agency of government or by a public officer acting as trustee, agent, or administrator for the fulfillment of some obligations.

(from NEP Glossary)

Unified Accounts Code Structure (UACS)

A harmonized coding structure jointly developed by the DBM, COA, DOF and BTr which aims to facilitate financial reporting and consolidation of actual revenue collection and expenditures, enable the assessment of outturns against transparency / accountability and improve efficiency in terms of utilization of government funds.

(from NEP Glossary)

Work and Financial Plan

Monthly or quarterly schedule of work, projects and/or activities physical outputs or progress, and its corresponding utilization of funds or disbursements. This is a type of Budget Execution Document (BED) form.

(from IRR of RA 10629)

List of Annexes

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Annex B	Joint DBM-DENR Circular No. 2014-01 dated 26 September 2014 <i>“Implementing guidelines of RA 10629”</i>
Annex C	DENR Administrative Order No. 2016-24 <i>“Revised Rates of Fees for Entrance and Use of Facilities and Resources in Protected Areas, amending DENR AO 1993-47”</i>
Annex D	BMB – Technical Bulletin No. 2017-03 <i>“Clarifying Sec. 12 of DENR AO No.2016-24”</i>
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Annex GG	FAR Form 2 “Statement of Approved Budget, Utilizations, Disbursements and Balances”
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Annex LL	Statement of Account
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Annex AAA	Inventory of Motor Vehicle

The Annexes can be downloaded on the link provided by scanning the QR Code below:



Introduction

Section 16 of Republic Act [RA] 7586¹ or the National Integrated Protected Areas System [NIPAS] Act established the Integrated Protected Area Fund [IPAF] for purposes of financing the operations of the System. The Fund can receive donations, endowments, grants, and income from protected area operations. RA 10629 “An Act Providing for the Retention by the Protected Area Management Board [PAMB] of Seventy-Five Percent (75%) of the Revenues Accruing to the Integrated Protected Area Fund, Amending for the Purpose Section 16 of Republic Act No. 7586, otherwise known as the “NIPAS Act of 1992” (**Annex A**) was subsequently passed.

On September 26, 2014, the Department of Budget and Management [DBM] and the Department of Environment and Natural Resources [DENR] issued Joint Circular [JC] No. 2014-01 “Implementing Guidelines of RA 10629” (**Annex B**). It clarified that “the 75% of income authorized to be retained by the PAMB is in addition to the DENR’s existing use of income authority” in accordance with the Annual General Appropriations Act [GAA].

On June 22, 2018, RA 11038² or the Expanded NIPAS Act was approved and further amended Section 16 of RA 7586, as amended by RA 10629. It stipulated that “the remaining twenty-five percent (25%) of revenues shall be deposited as a special account in the General Fund in the National Treasury for purposes of financing the projects of the System.”

This Manual constitutes the procedures for the management of the IPAF pursuant to RA 7586, as amended by RA 10629 and RA 11038. This serves as guide for officers and personnel involved in managing protected areas under the supervision of the DENR and the PAMBs. This also provides a compendium of laws and issuances relevant in managing the IPAF.

The IPAF Manual focuses on fund administration based on the guidelines laid out in DBM-DENR JC 2014-01 and pertinent issuances. It is anchored on the National Guidelines on Internal Control Systems stating that “all resources of the government shall be managed, expended or utilized in accordance with law and regulations and safeguarded against loss or wastage through illegal or improper disposition to ensure efficiency.”³

Specifically, this IPAF Manual provides a guide to achieve the following internal control objectives: safeguard assets, check accuracy and reliability of accounting data, ensure economical, efficient and effective operations, comply with laws and regulations, and adhere to management policies.

¹ An Act Providing for the Establishment and Management of National Integrated Protected Areas System, Defining its Scope and Coverage, and for other Purposes, dated 1 June 1992.

² An Act Declaring Protected Areas and Providing for their Management, Amending for this Purpose Republic Act No. 7586, otherwise known as the “National Integrated Protected Areas System (NIPAS) Act of 1992”, and for other Purposes, dated 22 June 2018

³ Section 2.1, National Guidelines on Internal Control Systems

I. Revenue Sources

There are two (2) revenue streams that comprise the IPAF:

A. Income from Operations

This refers to all income duly receipted from the operation of the System or from the management of resources within individual protected areas [PA] which should accrue to the IPAF.

Seventy-five percent (75%) of all income from operations of individual PAs shall be retained by the respective PAMB of each protected area. This shall be deposited in the PA Retained Income Account [PA-RIA].

Twenty-five percent (25%) of the income from operations shall be deposited with the Bureau of the Treasury [BTr] in favor of the Special Account in the General Fund [IPAF-SAGF].

Voluntary or legislated payments for ecosystem goods and services, including fines, penalties, and compensation for damages from protected area offenses shall accrue fully to the PA-RIA and shall be managed by the PAMB.

Income from operations may be derived from the following:

1. Fees from the permitted sale and export of flora and fauna and other resources from protected areas;
2. Proceeds from lease of multiple-use areas covered by Special-use Agreement within PA [SAPA], Memorandum of Agreement [MOA] and other similar instruments;
3. Fees and mandatory contributions from industries and facilities directly benefiting or utilizing resources from the protected areas e.g. water resource user fees; and
4. Such other fees and income derived from operations of the protected area such as rental of boats, kiosks, multi-purpose hall, parking fees, etc.

B. Revenue from Other Sources

This includes all donations, endowments, and grants from various sources received by the PA in fulfillment of particular obligations or implementation of specific project/s or activity/ies.

The full amount received will be deposited with the BTr as PA-Trust Receipts [PA-TR] in the SAGF.

Such donations, endowments, and grants shall be exempted from income or gift taxes and all other taxes, charges or fees imposed by the Government or any political subdivision or instrumentality thereof. All donations, endowments, and grants in cash and in kind shall be properly covered by Deeds of Donation⁴. Utilization thereof shall be subjected to Section 5.2 of DBM-DENR JC No. 2014-01.

⁴ DENR Administrative Order No. 2008-26 Rule 18.10.2

II. Revenue Generation

In the context of IPAF, the following are the steps involved in generating revenue for PAs:

A. Setting of Resource Use Fees

DENR Administrative Order [AO] 2016-24 “Revised Rates of Fees for Entrance and Use of Facilities and Resources in Protected Areas amending DENR AO 1993-47” (**Annex C**), prescribes the minimum rates for specific types of user fees.

For the rates of fees not provided or higher than those prescribed under DENR AO 2016-24, the following procedure shall be observed by the PAMB prior to its imposition:

1. The PAMB, assisted by the Protected Area Management Office [PAMO/PASu], shall issue a resolution recommending the approval of rates of fees;
2. The DENR Regional Office [RO] shall review fees as recommended by the PAMB and endorse the same to the DENR Central Office [DENR-CO] thru the Biodiversity Management Bureau [BMB];
3. The BMB shall review PAMB-proposed fees based on existing policies and relevant studies and endorse the proposal to the DENR Secretary for affirmation, as appropriate;
4. Approved rates shall be posted in strategic places for the information of the public in accordance with BMB TB 2017-03 “Clarifying Section 12 of DENR AO No. 2016-24” (**Annex D**).
5. The following are the types of fees⁵ that can be imposed:
 - a. Entrance Fees
 - b. PA Facilities User Fees
 - c. Resource User Fee
 - d. Fees for Recreational Activities
 - e. Concession Fees
 - f. Development Fees
 - g. Royalty Fees
 - h. Others that may be determined by the concerned PAMB or DENR Office

B. Collection and Receipt

The following are the steps in collection and receipt of IPAF:

1. The RO shall designate a Special Collecting Officer [SCO] through PAMB Resolution or Special Order to facilitate collection of fees and other income. Additional SCOs may be designated for PAs with several entrances or sub-offices located at different municipalities or provinces/regions.

⁵ DENR Administrative Order No. 2000-51

2. SCO/s shall be properly bonded by the BTr pursuant to Treasury Circular No. 02-2009 “Revised Omnibus Regulations Governing the Fidelity Bonding of Accountable Public Officers Pursuant to the Public Bonding Law (Sections 313-315 Chapter 15, Revised Administrative Code of 1917)” (**Annex E**);
3. The Provincial Environment and Natural Resources Officer[PENRO] shall ensure that the SCO(s) apply, renew or increase their respective bonds, as may be needed;
4. The PAMO/PASu shall supervise the proper collection of the applicable fees and charges in accordance with accounting and auditing rules and regulations;
5. The PENRO, upon recommendation of the PAMO/PASu, shall issue any of the following:
 - a. Order of Payment [OP] Form indicating the serial number for fees due and demandable based on the use of PA resources and facilities (**Annex F**);
 - b. Billing Statement (**Annex G**) for fixed payments as requested by PAMO/PASu based on agreements/instruments entered into by the DENR Secretary/Regional Executive Director [RED] as the case maybe, e.g. water users and users of facilities in the case of large PA resource users;
 - c. Notice of Overdue Account (**Annex H**) to be issued 10 days after default of payment;
 - d. Demand Letter for delinquent accounts (**Annex I**) to be issued 30 days upon default of payment.

In line with the government policy on promoting ease of doing business with the government, payments may be directly deposited to the Authorized Government Depository Bank [AGDB] as indicated in the order of payment, billing statement, notice of overdue account, or demand letter.

6. The SCO shall acknowledge all payments through issuance of Official Receipt [OR] or pre-numbered tickets printed by the National Printing Office⁶. For check payments, the SCO shall ensure that separate check be issued for each IPAF account corresponding to 75% (PA-RIA) and 25% (IPAF-SAGF). The following information shall be indicated in the OR:
 - a. Type of fee/s collected or source/s of revenues
 - b. Fund/s or Fund Cluster to which the income/receipt accrues
 - c. Order of Payment No.
 - d. Form of Payment – Cash or Check;
7. The RO/PENRO shall request clearance from the BTr for the opening of IPAF accounts and Modified Disbursement System [MDS] account in accordance with Treasury Circular No. 02-2014 “Guidelines in the Opening of Bank Accounts for Receipts and MDS Disbursements of National Government Agencies”(**Annex J**) or such other guidelines as may be issued by the BTr. The PASu prepares the documents for the opening of accounts.

⁶ COA Circular 92-382 Section 4 Acknowledgement of Collections. For every payment received, the collecting officer shall immediately issue an official receipt in acknowledgement thereof. The receipt may be in the form of cash tickets and the like, or officially numbered receipts subject to proper custody, accountability, and audit.

8. The SCO shall deposit 75% of collections from operations in the PA-RIA in an AGDB and 25% SAGF to the account of the BTr. The frequency of the deposits of the collection shall be in accordance with the provisions specified in COA-MOF Joint Circular No. 1-81 (COA and Ministry of Finance) “Amendments to Paragraph II, Sec. 2 of MOF Department Order No. 20-73, dated June 14, 1973 on the Frequency of Deposits of National Collections Direct to the Bureau of the Treasury or through any of the authorized Government Depository Banks” (**Annex K**). Pursuant to Section 111 of the Government Accounting and Auditing Manual (GAAM), SCOs shall deposit all their collections as prescribed below:

Table 1. Frequency of Deposits

Distance Office to (BTr/Dep. Bank)	Travel Time (To and From Office to BTr/ Dep. Bank)	Accumulated Collections	Frequency of Deposits
Less than 15 kms	Less than 1 day	a. ₱500 or more b. Less than ₱500	a. Daily b. Weekly or as soon as collection reach ₱500
15-30 kms.	a. Less than 1 day	a.1 ₱2,000 or more a.2 Less than ₱2,000	a. Daily
	b. A day or more	b.1 ₱2,000 or more b.2 Less than ₱2,000	b.1 Weekly b.2 Weekly or as soon as collection reached ₱2,000
More than 30 kms.	a. Less than 1 day	a.1 ₱2,000 or more a.2 Less than ₱2,000	a.1 Daily a.2 Weekly or as soon as collection reach ₱2,000
	b. A day or more	b.1 More than ₱5,000 b.2 ₱2,000 – 5,000 b.3 Less than ₱2,000	b.1 Twice a week b.2 Weekly b.3 Monthly or as soon as collection reach ₱2,000

9. The SCO shall deposit all cash receipts from other sources as PA-TR account in the BTr.
10. The PENRO Accountant shall request BTr certification of the amount deposited on monthly basis with the copy of deposit slips and list of deposited collections as supporting documents.

11. Receipt of donations/grants in kind shall be acknowledged by the DENR following the prescribed form (**Annex L**) and shall be recorded in the books of account by the DENR Accountant⁷. Property Acknowledgement Receipt [PAR] (**Annex M**) shall be issued to the authorized end-user.

C. Recording and Reporting

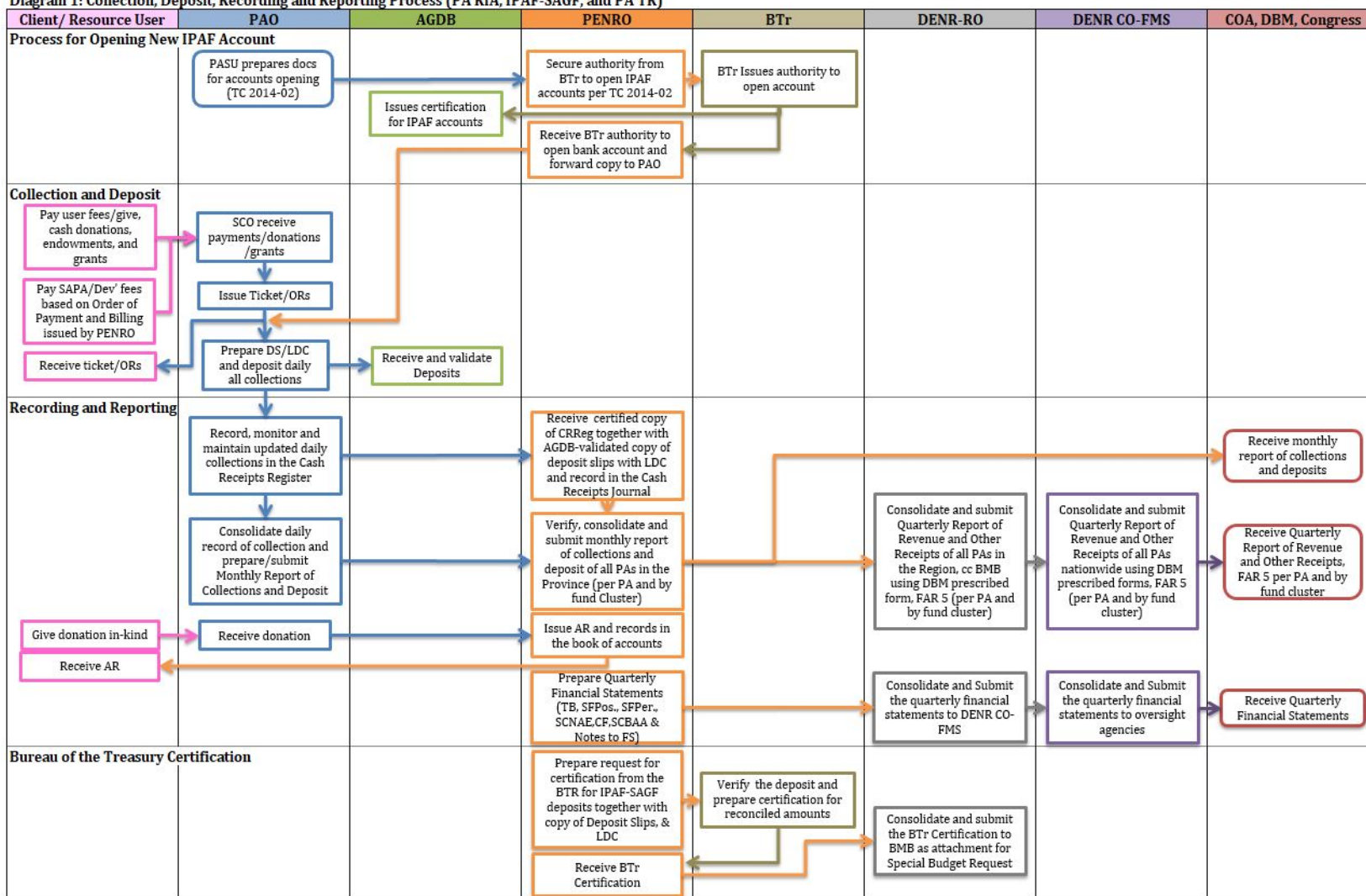
All revenues shall be recorded and reported following the COA, BTr and Department of Budget and Management (DBM) guidelines. Pertinent forms for PA-RIA, IPAF-SAGF and TR fund clusters are described in respective sections of this Manual.

The following are the responsibilities by respective Offices on recording and reporting of the IPAF:

1. The PAMO/PASu shall maintain a PA Visitor's Logbook (template attached as **Annex N**). Pages of the logbook should be sequentially numbered for control and safe-keeping. Logbook data shall be submitted to PENRO, Region and BMB using Quarterly Statistical Form 1A (**Annex O**);
2. The SCO shall record all daily collections in accordance with COA-MOF Joint Circular No. 1-81 (COA and Ministry of Finance) maintaining a copy of deposit slip in the name of the PA. Original deposit slips shall be used for reconciling PA deposits in AGDB and BTr;
3. SCO prepares and submits to AGDB the daily List of Deposited Collections in UACS format and in accordance with Treasury Circular No. 03-2014 as amended by Treasury Circular No 05-2014 (**Annex P**);
4. The SCO shall maintain updated records of daily collections in the COA prescribed Cash Receipts Register (**Annex Q**);
5. SCO prepares monthly Report of Collections and Deposits for submission to the PENRO Accountant thru PAMO/PASu based on the timelines set by DBM and DENR Central Office;
6. The PENRO Accountant shall verify the Report of Collections and Deposits and forward the same to COA and BTr based on DOF Department Order No.23-99 "Supplementary Guidelines to Section III of Department Order No. 52-96 dated 22 May 1996" (**Annex R**) based on the timelines set by DBM and DENR Central Office copy furnished DENR RO;
7. The PENRO shall record all transactions using the Funding Source Codes under the Unified Accounts Code Structure [UACS] of the Government assigned to be used for each IPAF Account.
8. The PENRO shall consolidate and submit to the Regional Office monthly report of collections of all PAs in the Province.
9. The Regional Office shall monitor, consolidate and submit to DENR-FMS quarterly report of collections and deposits of all PAs in the Region cc BMB.
10. The DENR-FMS shall submit to DBM, COA and Congress (House of Representatives and Senate) agencies quarterly report of collections and deposits of all PAs nationwide.

⁷ DENR Administrative Order No. 2014-03

Diagram 1: Collection, Deposit, Recording and Reporting Process (PA RIA, IPAF-SAGF, and PA TR)



III. Types of IPAF Accounts

There are three types of IPAF accounts, as follows:

A. PA Retained Income Account (PA-RIA)

The Protected Area Retained Income Account [PA-RIA] refers to the account each PA shall establish and maintain for the seventy five percent (75%) of income generated by the PA authorized to be retained by the PAMB pursuant to RA No. 10629. This is treated as an off-budget account in the Budget of Expenditures and Sources of Financing [BESF]. The UACS Funding Source Code for PA-RIA is **2 06 457**. An account in the name of the specific PA shall be opened and maintained for this purpose with an AGDB. Authority to open an account shall be requested from the BTr by the concerned DENR RO/ PENRO. The Land Bank of the Philippines [LBP] has waived the initial deposit in the amount of Php 10,000.00 per letter dated 24 February 2015 of LBP to BMB (**Annex S**).

The RO/PENRO shall be authorized to open the PA-RIA through a PAMB resolution and with the authority from the BTr Regional Office in accordance with Treasury Circular No. 02-2014 or such other guidelines as may be issued by the BTr. The PASu is responsible for the preparation of all necessary documents and undertaken the processes for the opening of the account.

The PENRO shall submit to the RO a copy of the certification of the PA-RIA from the AGDB. The RO shall furnish the DENR-CO an updated list of PA-RIA which shall be the basis for preparing the master list of bank accounts for submission to BTr.

B. IPAF Special Account in the General Fund (IPAF-SAGF)

The IPAF Special Account in the General Fund [IPAF-SAGF] is the existing account with the BTr consisting of the following:

1. Twenty-five percent (25%) of the income of PAs deposited in the BTr designated clearing account maintained with the AGDB; and
2. PA incomes remitted prior to effectivity of DBM-DENR JC No. 2014-01 which is November 14, 2014.

The UACS Funding Source Code for IPAF-SAGF is **03 104 334**.

C. PA-Trust Receipts (PA-TR) Account

The PA-Trust Receipts [PA-TR] Account refers to the account each PA shall maintain with BTr for all cash revenues from other sources such as donations, grants and endowments.

There are two types of donations, namely: (a) with one-year term, and (b) with term exceeding one-year⁸. Cash donations shall be treated as Trust Receipts and shall be deposited in full with the BTr pursuant to the Annual GAA.

The RO shall assigned each PA as a specific IPAF Responsibility Center for ease of monitoring by the BMB and DENR Central Office. Particular PAs shall use the account code as follows:

Table 2. Funding Source Codes and Depository Bank Accounts for the IPAF

Source of Revenues	IPAF Account	UACS Funding Source Code (AA B CC DDD)	Depository Bank Account
1. Income from Operations: <ul style="list-style-type: none"> Fees from sale & export of flora & fauna & other resources from PAs Proceeds from lease of multiple-use areas Contributions from industries/facilities benefiting from the PA Other fees & income from operations 	PA-RIA (For 75%)	05 2 06 457 05 – Internally Generated Funds 2 – Off-Budget 06 – Retained Income/ Fund 457 – IPAF	Commercial Current Account – AGDB
	IPAF-SAGF (For 25%)	03 1 04 334 03 – Special Account– Locally Funded 1 – General Fund 04 – Automatic Appropriation 457 – IPAF SAGF	BTr-designated Clearing Account – AGDB
2. Revenue from other sources: 2.1 Donations/Grants with term not exceeding one year	PA-Trust Receipts (PA-TR)	07 3 08 602 07 – Trust Receipts 3 – Custodial Funds 08 – Trust Receipts 602 – Receipts Deposited with the National Treasury other than Inter-Agency Transferred Funds (IATF)	BTr-designated Clearing Account – AGDB
2.2 Local Donations/ Grants with term exceeding one year	PA-Trust Receipts deposited with BTr	03 1 04 104 03 – Special Account– Locally Funded 1 – General Fund 04 – Automatic Appropriations 104 – Domestic Grant Proceeds	

⁸ Specific procedures are found in Chapter IV, item C

2.3 Foreign Donations/ Grants with term exceeding one year	PA-Trust Receipts deposited with BTr	04 1 04 (151-250) 04 – Special Account– Foreign Assisted/ Foreign Grants Fund 1 – General Fund 04 – Automatic Appropriations 151-250 – Code for Donor Country/ Institution	
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IV. Fund Administration and Utilization

The IPAF shall be used to cover MOOE and CO requirement of the PA not funded under GAA. The same cannot be used to cover Personnel Services. Administration and utilization of the IPAF accounts shall be governed by the following guidelines:

A. PA Retained Income Account (PA-RIA)

1. Budget Preparation

Budget preparation for IPAF shall comply with existing guidelines and schedules, which are issued every year by DBM. This includes unit of work measurements [UWM] to be used, and submission of pertinent forms in accordance with the following procedures:

- a. The PENRO through the PASu shall prepare and submit duly accomplished Budget Preparation [BP] Forms as prescribed by DBM, as follows:
 - i. BP Form 100 “Statement of Revenues (General Fund)” (**Annex T**);
 - ii. BP Form 100-A “Statement of Revenues and Expenditures (Earmarked Revenues)” (**Annex U**);
 - iii. BP Form 100-B “Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)” (**Annex V**);
 - iv. BP Form 201-B “Obligations for Maintenance and Other Operating Expenses” (**Annex W**);
 - v. BP Form 201-D “Obligations for Capital Outlay” (**Annex X**)
- b. The RO shall consolidate the accomplished forms and submit to DENR Central Office;
- c. The Central Office FMS shall consolidate all proposals from the ROs for submission to DBM as basis for inclusion in BESF.
- d. IPAF shall be prioritized for implementation of activities that are not funded under the General Fund (e.g. Capital Outlay)

2. Budget Authorization

The use of revenues shall be limited to income earned on accrual basis. Only earned or realized income shall be made available for utilization. Advanced collections or payments received shall be treated as deferred revenue or unearned income. This is to provide for any contingent liability that may arise from such advanced collection. Ten percent (10%) of the total budget in the WFP under the IPAF-SAGF shall be allotted to Project Management and Supervision (PMS). Said budget allotment for PMS shall be divided equally by the PENRO and CENRO.

The RO/PENRO Accountant shall issue Certificate of Availability of Funds certifying that the total amount available for the year to be funded from PA-RIA is free from obligation based on verified and updated bank statement less outstanding checks and unpaid obligations by issuing. **Advance payments shall be excluded.**

The PAMB approves the Work and Financial Plan [WFP] through a resolution only if supported by earned and collected revenues, that is, available funds less deferred income, if any. Preparation of WFP will be done annually and as the need arises as determined by the PAMB. Preparation of revised/supplemental plan shall observe the same procedure as that for annual WFP.

3. Budget Implementation

a. Preparation and approval of the WFP

- i. The RO/PENRO Accountant shall certify the amount which shall be the basis of budget allocation or “Budgeted Amount”;
- ii. The PAMO/PASu shall prepare the WFP using BED Form 1 “Financial Plan” (**Annex Y**), BED Form 2 “Physical Plan” (**Annex Z**), & BED Form 3 “Monthly Disbursement Program” (**Annex AA**), in coordination with the Planning Officers of Community Environment and Natural Resources Office[CENRO] and PENRO based on the PA Management Plan and specifying fund source/s of the PA. The WFP shall be in accordance with the approved PA Management Plan and the proposed activities must not be funded under the regular fund (GAA);
- iii. The PENRO Planning Unit and RO Planning Division shall review the WFP to be funded from PA-RIA to ensure that there is no overlapping of activities to be funded under the regular fund (GAA) or other fund sources before seeking approval of the same by the PAMB;
- iv. The PAMO/PASu must present the WFP and facilitate its endorsement by the PAMB, which shall issue a resolution recommending the approval of the WFP;

- v. The RD shall approve the PAMB resolution and BED Forms 1, 2, & 3 to be funded by PA-RIA and submit copies thereof to BMB within 15 days upon receipt of the same for information and monitoring purposes.
- b. Obligation/Utilization/Disbursement
- i. The PENRO shall maintain separate Registries for Maintenance and Other Operating Expenses[MOOE], Financial Expense [FE] and Capital Outlay [CO] for funds received from the different IPAF Accounts;
 - ii. The PAMO/PASu should ensure that only expenses related to the implementation of PA projects approved for implementation in the WFP are incurred and charged against the appropriate IPAF Accounts;
 - iii. The PENRO shall prepare the corresponding Budget Utilization Request and Status [BURS](**Annex BB**) for funding. Box A of the BURS shall be initialed by PASu/authorized representative and signed by CENRO or PENRO;
 - iv. The PENRO Budget Officer shall sign Box B of the BURS and ensure that there are sufficient funds to cover the amount for the purpose indicated in the BURS;
 - v. The PENRO Budget Officer shall update the Box C of the BURS;
 - vi. The PENRO shall disburse funds in accordance with the approved WFP and applicable budgeting, accounting, and auditing rules and regulations. Disbursements may be paid by checks, through cash advances or commercial checks;
 - vii. The PENRO shall ensure that checks/payments are issued based on duly approved disbursement voucher which are covered by corresponding BURS and supported by pertinent documents. Supporting documents should be compliant with COA Circular No. 2012-01 “Prescribing the Revised Guidelines and Documentary Requirement for Common Government Transactions” and other applicable rules and regulations;
 - viii. Officers designated as signatories when the PA-IPAF was established shall sign DVs and checks/payments in accordance with DENR AO No. 2014-04 “Manual of Authorities on Financial Matters”;
 - ix. The PENRO shall transfer/remit funds to partners/implementing agencies for their proposed projects/activities within the approved WFP subject to existing auditing rules and regulations;

c. Monitoring and Evaluation

- i. The PAMO/PASu shall maintain updated records of visitors and resource users and submit to the PENRO the Quarterly Statistical Reports;
- ii. The PENRO shall prepare/consolidate reports on user fees for submission to the PAMB and DENR RO as follows:
 - Monthly Report on Resource User and Rates of Resource Use Fees (**Annex CC**)
 - Quarterly Statistical Form 1B (**Annex DD**)
- iii. The RO shall forward the consolidated reports on user fees to BMB for submission to the DENR Policy and Planning Service [PPS];
- iv. The PAMO/PASu shall regularly report to the PAMB the status of implementation of WFP;
- v. The PAMB shall validate the implementation of the WFP, utilization of funds and accomplishment reports of the PAO/PASU;
- vi. The RO shall monitor compliance as to:
 - proper handling of collections and deposits by SCOs;
 - disbursement of funds by PENRO; and
 - implementation of activities by PAMO/PASu vis-à-vis approved WFPs.
- vii. The RO shall evaluate achievement of outputs and outcomes based on annual WFPs and the five-year implementation plan of PA Management Plans.

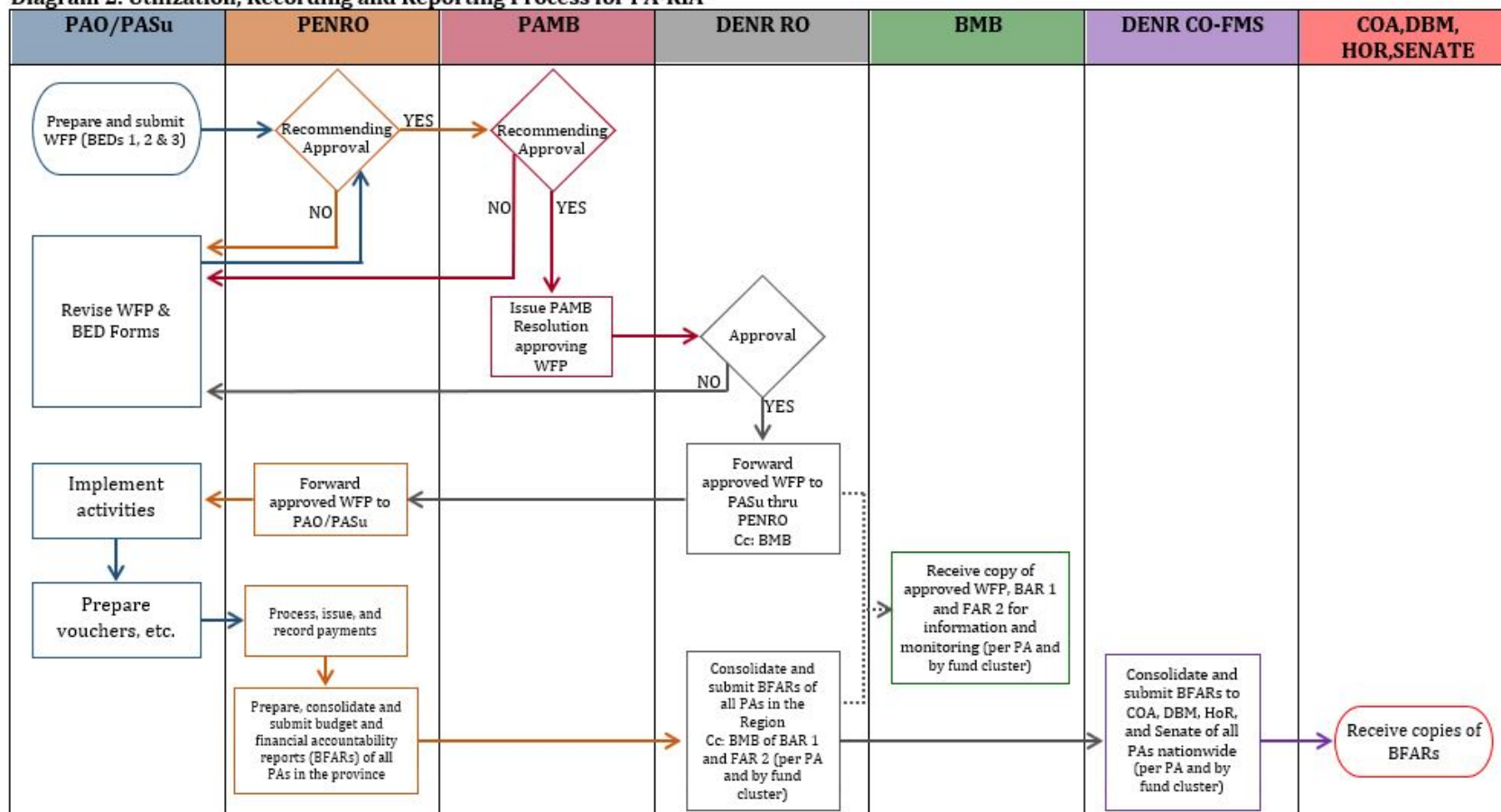
4. Budget and Financial Accountability

- a. The PAMO/PASu shall prepare the following physical and financial accountability reports and submits them based on the timelines set by DBM and DENR Central Office based on the approved WFP to the PENRO:
 - i. Budget Accountability Report[BAR] Form 1“Quarterly Physical Report of Operation” (**Annex EE**)
 - ii. Financial Accountability Report [FAR] Form 5“Quarterly Report of Revenue and Other Receipts” (**Annex FF**)
- b. The PENRO shall prepare and submit to the RO the following physical and financial accountability reports customized per PA & by fund source based on the timelines set by DBM and DENR Central Office:

- i. BAR Form 1 “Quarterly Physical Report of Operation”
 - ii. FAR Form 2 “Statement of Approved Budget, Utilizations, Disbursements and Balances” (**Annex GG**)
 - iii. FAR Form 2-A “Statement of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures” (**Annex HH**)
 - iv. FAR Form 3 “Aging of Due and Demandable Obligations” (**Annex II**)
 - v. FAR Form 4 “Monthly Report of Disbursements” (**Annex JJ**)
 - vi. FAR Form 5 “Quarterly Report of Revenue and Other Receipts”
- c. The PENRO shall prepare and timely submit to the RO based on the timelines set by COA and DENR Central Office the following reports of revenues and disbursements⁹ :
- i. Monthly Trial Balance
 - ii. Quarterly Statement of Financial Position [SFP]
 - iii. Quarterly Statement of Financial Performance [SFPer]
 - iv. Quarterly Statement of Changes in Net Assets/Equity [SCNA/E]
 - v. Quarterly Statement of Cash Flows [SCF]
 - vi. Quarterly Notes
 - vii. Quarterly Statement of Comparison Budget and Actual Amount [SCBAA]
 - viii. Monthly Bank Reconciliation Statement
 - ix. Monthly Statement of Account duly certified by the authorized COA Auditor for reconciliation purposes (per PA)
- d. The PENRO shall monitor, prepare, and/or consolidate quarterly reports of financial and physical accomplishments and submit them to the RO;
- e. The PENRO Cashier shall submit weekly Reports of Checks Issued and Cancelled to the PENRO Accountant including paid vouchers and other supporting documents;
- f. The RO shall monitor and consolidate the following quarterly reports of financial and physical accomplishments and submits the same to DBM through DENR-FMS, copy furnished BMB:
- i. BAR Form 1 (Quarterly Physical Report of Operation)
 - ii. FAR Form 2 (Statement of Approved Budget, Utilizations, Disbursements and Balances)

9 Refer to Government Accounting Manual Volume 1 for the reporting of Financial Statements

Diagram 2. Utilization, Recording and Reporting Process for PA-RIA



Note: The PA should open an account first with the AGDB before utilizing the PA-RIA. The amount to be utilized should be certified by the PENRO accountant by issuing Certificate of Availability of Funds.

B. IPAF Special Account in the General Fund (IPAF-SAGF)

The IPAF-SAGF is composed of the accumulated funds (Central IPAF-25%& Sub-fund-75%) of IPAF prior to the effectivity of RA 10629 which is on November 14, 2014¹⁰ and 25% of the collected income from operations of the PA thereafter.

The IPAF-SAGF is primarily used for the following purposes:

- To support PAs with insufficient resources in the implementation of projects and activities in accordance with their PA Management Plans. BMB Technical Bulletin No. 2016-02 provides the Allocation Criteria for the Disbursement of Funds from the IPAF-SAGF (**Annex KK**);
- To strengthen the system-wide implementation of the NIPAS by BMB.

For the sub-fund, the contributing PAs may request funds to the extent of their balances in the Sub-fund through Special Budget. The balance shall be determined and reconciled by submitting detailed schedule of the deposited collections and disbursement reports or Statement of Account (**Annex LL**) and BTr Certificate of Deposit.

The following are the steps in the utilization of IPAF-SAGF:

1. Budget Preparation

- a. The PENRO through the PASu shall prepare and submit duly accomplished BP Forms as prescribed by DBM, as follows:
 - i. BP Form 100 “Statement of Revenues (General Fund)”;
 - ii. BP Form 100-A “Statement of Revenues and Expenditures (Earmarked Revenues)”
 - iii. BP Form 100-B “Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)”
 - iv. BP Form 201-B “Obligations for Maintenance and Other Operating Expenses”
 - v. BP Form 201-D “Obligations for Capital Outlay”
- b. The RO shall consolidate and submit the accomplished forms to DENR-FMS, cc BMB;

¹⁰ RA 10629 was published in the Philippine Daily Inquirer on October 29, 2014.

- c. The DENR-FMS shall consolidate all proposals from the ROs for submission to DBM as basis for inclusion in the BESF;
- d. The DENR-FMS shall submit an annual budget proposal to DBM that shall include the total funding requirements from the IPAF-SAGF based on the submitted BP Form 100-A from the ROs. The BMB shall consolidate the collections and expenditures by protected areas.

The budget proposal is the basis of the DBM for the inclusion of the specific year's requirement from IPAF-SAGF in the National Expenditure Program [NEP]. The NEP is the President's Budget submitted to Congress for its deliberation and legislation into the GAA.

The total amount that may be used or requested from the IPAF-SAGF for each year are specified as Special Provisions of the GAA.

- e. The ROs and PENROs are required to submit the detailed schedule of the deposited collections by protected areas credited to IPAF-SAGF since 1996 which should be reconciled with the BTr. The reconciled status of the fund shall be used by DBM for monitoring and inclusion in the BESF.

2. Budget Authorization

The DENR shall include in the annual budget proposal submitted to DBM the funding requirements from the IPAF-SAGF, with all the supporting documents specified in the annual Budget Call or other relevant DBM issuances.¹¹ Ten percent (10%) of the total budget in the WFP under the IPAF-SAGF shall be allotted to Project Management and Supervision (PMS). Said budget allotment for PMS shall be divided equally by the PENRO and CENRO.

Prepayments, e.g., payment of development fees for 25 years, generated from income from operations shall be accessed and programmed in WFP based on computed annual payments.

Twenty-five percent (25%) of the balance of the IPAF-SAGF prior to the effectivity of JMC DENR-DBM Circular 2014-01 and all the deposits thereafter may be used by any PA with no income or limited funding assistance or BMB.

The authority to utilize IPAF-SAGF shall be governed by the BMB TB 2016-02. In general, protected areas that already generate substantial income shall not submit special budget requests under the IPAF-SAGF (25% Central Fund).

3. Budget Implementation

- i. The PENRO shall request certification of deposits from BTr. The amount certified by the BTr shall be the basis for the preparation of the WFP;

¹¹ Section 8.3.10 of Joint DBM-DENR Circular No. 2014-01

- ii. The PAMO/PASu shall prepare WFP in BED Forms 1, 2, 3 and Budget Form [BF] 200: Financial Plan by Function/Activity/Project [**Annex MM**] specifying fund source/s of the PA in coordination with the CENRO and PENRO. The WFP shall be in accordance with the approved PA Management Plan and the proposed activities must not be funded under the regular fund (GAA);
- iii. The PENRO Planning Unit and RO Planning Division shall review the WFP to be funded from IPAF-SAGF to ensure that there is no overlapping of activities to be funded under the regular fund (GAA) or other fund sources before seeking approval of the WFP by the PAMB;
- iv. The PAMO/PASu must present the WFP and facilitate its endorsement by the PAMB, which shall issue a resolution recommending the approval of the WFP;
- v. The RED shall approve the PAMB resolution, BED Forms 1, 2, 3, and BF 200 to be funded by IPAF-SAGF for ensuing year and endorse the same to DENR-FMS thru BMB with the following documentary requirements not later than end of September of the preceding year:
 - i. Approved PA Management Plan, for 1st time request;
 - ii. Certification from AGDB that MDS account for SAGF has been opened;
 - iii. Statement of Receipts and Disbursements [**Annex NN**];
 - iv. Certificate of Deposits issued by the BTr;
 - v. Annual Procurement Plan.
 - vi. Capital Outlay:
 - For procurement of equipment-justification, specification and inventory of properties in accordance with existing DBM issuances
 - For procurement of vehicle-justification, specification and inventory and deployment of vehicle of the operating unit, in accordance with existing DBM issuances (DBM Budget Circular No. 2017-01).
 - For construction of facilities/infrastructures-certification from MGB¹² and other requirements as specified in the GAA.
- vi. Within 15 days, BMB shall review and endorse the Special Budget with complete documentary requirements to the DENR-CO FMS;
- vii. The DENR-FMS shall transmit the Special Budget to DBM if found in order within 15 days;

¹² Budget Code 2016

- viii. If the DBM finds the document in order, it will issue the Special Allotment Release Order [SARO] with corresponding Notice of Cash Allocation [NCA] to the DENR-FMS. The NCA are released based on monthly program of activities and will lapse by the end of the quarter;
- ix. DENR-FMS issues Sub-Allocation Advice (SAA) to PENRO with jurisdiction over the recipient PA.
- x. The PENRO Accounting shall record receipt of NCA/SARO and disbursements in the Book of SAGF Accounts;
- xi. The PAMO/PASu shall utilize the approved special budget within the year of approval. Otherwise, remaining cash balance shall be reverted back to the BTr and credited to IPAF-SAGF of the PA at the PENRO;
- xii. The PENRO shall disburse through List of Due and Demandable Accounts Payable - Authority to Debit Account [LDDAP-ADA] (**Annex OO**). The guidelines for the use of new MDS check design and the expiry period of MDS check are also provided in Treasury Circular No. 02-2017 "Use of New MDS Check Design" (**Annex PP**) and Treasury Circular No. 03-2017 "Reduction in the Expiry Period of MDS check from six months to three months" (**Annex QQ**), respectively;

4. Budget and Financial Accountability

- a. The PENRO shall prepare and submit to RO budgetary and financial accountability reports customized per PA and by fund source;
- b. The PENRO shall monitor, prepare, and/or consolidate quarterly reports of financial and physical accomplishments and submit to the RO:
 - i. BAR Form 1 (Quarterly Physical Report of Operation)
 - ii. FAR Form 1 (Statement of Appropriations, Allotments, Obligations, Disbursements and Balances) (**Annex RR**)
 - iii. FAR Form 1-A (Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures) (**Annex SS**)
 - iv. FAR Form 1-B (List of Allotments and Sub-Allotments) (**Annex TT**)
 - v. FAR Form 3 (Aging of Due and Demandable Obligations)
 - vi. FAR Form 4 (Monthly Report of Disbursements)
- c. The PENRO shall prepare and timely submit reports of revenues and disbursements to RO¹³:
 - i. Monthly Trial Balance

¹³ Refer to Government Accounting Manual Volume 1 for the reporting of Financial Statements

- ii. Quarterly SFP
 - iii. Quarterly SFPer
 - iv. Quarterly SCNA/E
 - v. Quarterly SCF
 - vi. Quarterly Notes to financial statements
 - vii. Quarterly SCBAA
 - viii. Monthly Bank Reconciliation Statement
 - ix. Monthly Statement of Account duly certified by the authorized COA Auditor for reconciliation purposes (per PA)
- d. The RO shall monitor and consolidate the following quarterly reports of financial and physical accomplishments and submits the same to DBM through DENR-FMS, copy furnished BMB:
- i. BAR Form 1 (Quarterly Physical Report of Operation)
 - ii. FAR Form 1 (Statement of Appropriations, Allotments, Obligations, Disbursements and Balances)

C. PA-Trust Receipt (PA-TR) Account

PA-Trust Receipt is the depository account for revenues from other sources. All such revenues shall be covered by a Deed of Donation and duly acknowledged by the donee. There are three types of revenues to be treated as follows:

- Donations and grants in cash shall be deposited with the BTr in the account of the PA;
- Donations and grants in kind shall be recorded in the book of accounts based on the fair market value or appraised value¹⁴;
- Endowments shall be deposited with the BTr in the account of the PA. In this case, only the interest earned shall be utilized following the same procedures as in cash donations and grants.

For donations in kind, an appraisal committee including the concerned PENRO shall be created by the RO. The appraised value of donations in kind shall be determined within 3 days and documents shall be forwarded to the PENRO Accountant within 3 days as basis for recording the transaction, copy furnished COA.

These revenues shall be utilized according to the specifications in the notarized Deed of Donation and in accordance with the existing accounting and auditing rules and regulations.

¹⁴ Refer to paragraph 97 PPSAS 23

In the absence of existing MDS account, the concerned PENRO shall request from the BTr Regional Office the opening of MDS Trust account solely for the PA-TR account for each recipient PA.

The following are the steps in utilizing TR:

1. Budget Preparation

- a. The PENRO through the PASu shall prepare and submit duly accomplished BP 100C (Statement of Donations and Grants) (**Annex UU**), per PA, annually as prescribed by DBM;
- b. The RO shall consolidate and submit accomplished forms to DENR-FMS;
- c. The DENR-FMS shall consolidate all ROs TR proposals for submission to DBM as basis for inclusion in BESF;
- d. The DENR-FMS shall forward a copy to BMB.

2. Budget Authorization

Trust Receipts deposited with the National Treasury shall be available for disbursement by the donee-PA through a Special Budget pursuant to Section 35, Chapter 5, Book IV of E.O. No. 292.

The PAMB shall submit to the DENR CO through the BMB a Special Budget in accordance with the purpose and intent of the donation/grant as reflected in the deed of donation, which shall also be submitted as supporting document.

The DENR-CO shall submit the same to DBM. If the document submitted are in order, the DBM shall issue fund release documents for the purpose directly to the donee/grantee DENR RO/PENRO.

3. Budget Implementation

a. Preparation and Approval of WFP

- i. The PENRO shall obtain a certification of deposited collections in the PA-TR from the BTr Provincial Office. The amount specified in the Deed of Donation shall be the basis for the WFP;
- ii. The PAMO/PASu shall prepare WFP and special budget which must be in accordance with the terms in the Deed of Donation. The WFP shall be in accordance with the approved PA Management Plan and the proposed activities must not be funded under the General Fund. Complete documentary requirements shall be attached as follows:

- Notarized Deed of Donation
 - Certificate of Deposit from BTr
 - MDS account for TR certified by the AGDB
 - BED Forms 1, 2, &3
 - BF 200
 - PAMB Resolution approving the WFP (BED Forms 1 and 2)
 - BP Form 100-C
 - Approved PA Management Plan
 - Endorsement of DENR-OSEC authorized representative
 - Capital Outlay:
- a. For procurement of equipment-justification, specification and inventory of properties in accordance with existing DBM issuances
 - b. For procurement of vehicle-justification, specification and inventory and deployment of vehicle of the operating unit, in accordance with existing DBM issuances (DBM Budget Circular No. 2017-01).
 - c. For construction of facilities/infrastructures-certification from MGB¹⁵ and other requirements as specified in the GAA.
- iii. The PENRO Planning Unit and RO Planning Division shall review the WFP to be funded from PA-TR before seeking approval by the PAMB;
 - iv. The PAMO/PASu shall present the WFP and facilitate endorsement by the PAMB;
 - v. The PAMB shall issue a resolution recommending the approval of the WFP to be funded from PA-TR;
 - vi. The RO shall approve the WFP and special budget and forward the same to the DENR-FMS through BMB;
 - vii. The BMB shall transmit the special budget to DENR-FMS;
 - viii. The DENR-FMS shall transmit the WFP and special budget to the DBM;
 - ix. If the DBM finds the documents in order, it will release the fund in accordance with the following:
 1. For donations with activities covering less than 1 year-issue NCA covering the full amount being requested to the PENRO with jurisdiction over the recipient PA. Such NCA will lapse by the end of the year;
 2. For donations with activities covering more than 1 year-issue SARO with corresponding NCA to the PENRO with jurisdiction over the

recipient PA. The NCA shall be released on monthly basis for activities programmed and will lapse by the end of the quarter.

- x. The PENRO Accounting Section shall record the receipt of NCA or SARO and disbursements in the Book of Accounts for TR;
- xi. The PAMO/PASu shall utilize/obligate all released allotments based on the approved special budget for the purpose within the year. Otherwise, remaining unobligated allotment including unutilized NCA shall be reverted to the BTr and credited to TR of the PA;
- xii. The PENRO shall disburse amounts through check/LDDAP-ADA. The guidelines for the use of new MDS check design and the expiry period of MDS check are also provided in Treasury Circular No. 02-2017 "Use of New MDS Check Design" and Treasury Circular No. 03-2017 "Reduction in the Expiry Period of MDS check from six months to three months", respectively;

b. Obligation/Utilization/Disbursement

- i. The PENRO Budget Section shall maintain separate Registries for MOOE, FE and CO for funds received from the different IPAF Accounts;
- ii. For donations with activities covering less than a year, the PENRO Budget Section shall prepare the corresponding Obligations Request and Status (ORS) for funding. Box A shall be initialed by PAMO/PASu authorized representative and signed by CENRO or PENRO (**Annex VV**);
- iii. For donations with activities covering more than one year, the PENRO Budget Section shall prepare the corresponding BURS for funding. Box A shall be initialed by the PAMO/PASu authorized representative and signed by the CENRO or PENRO;
- iv. The PENRO shall disburse funds by checks and/or ADA in accordance with the approved WFP and applicable budgeting, accounting, and auditing rules and regulations;
- v. The PENRO shall ensure that payments are made based on duly approved DV which are covered by corresponding BURS or ORS and supported by pertinent documents. Supporting documents should be compliant with COA Circular no. 2012-01 and other applicable rules and regulations;
- vi. Officers designated as signatories when the PA-IPAF was established shall sign DVs and payments, in accordance with DENR AO 2014-04;

- vii. The PAMO/PASu shall ensure that only expenses related to the implementation of PA projects approved for implementation in the WFP are incurred and charged against the appropriate IPAF Accounts.

c. Administration

- i. The PAMO/PASu shall manage and maintain PA facilities and properties;
- ii. The PAMO/PASu shall conduct inventory, prepare, and submit reports on properties, equipment, supplies and materials annually;
- iii. The PAMO/PASu shall ensure proper insurance coverage of properties and equipment with the GSIS.

d. Monitoring and Evaluation

- i. The PAO/PASU shall regularly report to the PAMB the status of implementation of the WFP;
- ii. The PAMB shall validate implementation of the WFP and the utilization of funds and accomplishment reports of PAMO/PASu;
- iii. The PENRO shall maintain a Cashbook for TR and submit periodic reports of collection and deposits;
- iv. The PENRO shall prepare and submit duly accomplished BP Form 100-C per PA annually as prescribed by DBM;
- v. The RO shall consolidate and submit BP Form 100-C reports to DENR-FMS through BMB;
- vi. The RO shall monitor compliance as to:
 - 1. disbursement of TR funds by PENRO;
 - 2. implementation of activities vis-à-vis approved WFP and Deed of Donation.
- vii. The RO shall evaluate achievement of outputs and outcomes based on annual WFPs and five-year implementation plan of PA Management Plan.

4. Budget and Financial Accountability

- a. The PENRO Budget Section shall submit to RO budgetary and financial accountability reports per PA;

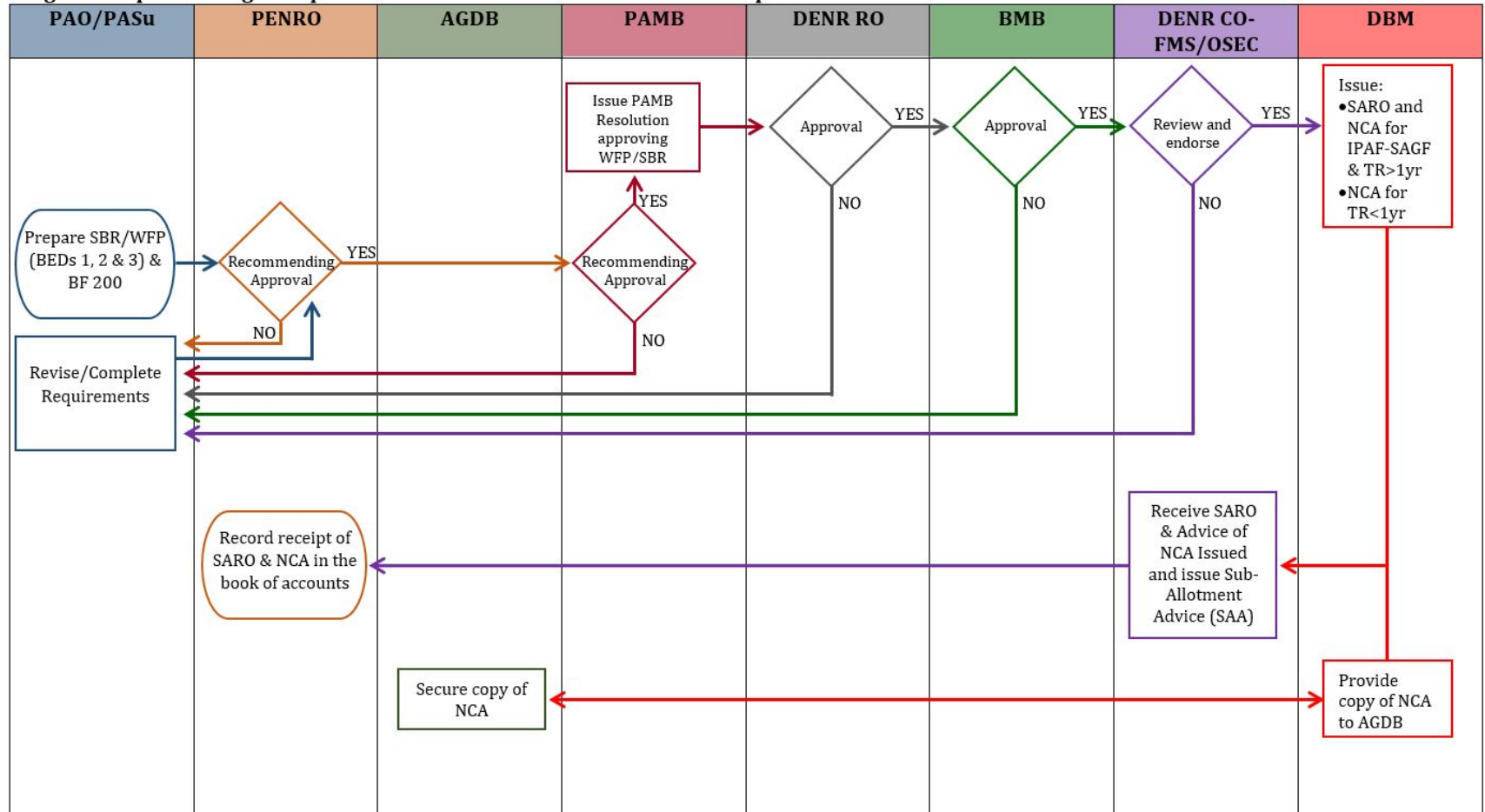
- b. The RO shall prepare regional consolidated report by fund source;
- c. The PENRO Budget Section shall monitor the budget and submits Budgetary and Financial Accountability Reports to DENR FMS thru the RO copy furnished BMB. Due dates of submission are found in the IPAF Schedule of Activities:
 - i. BAR Form 1 - Quarterly Physical Report of Operation
 - ii. FAR Form 3 - Aging of Due and Demandable Obligations
 - iii. FAR Form 4 - Monthly Report of Disbursements
 - iv. FAR Form 1 - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances(for more than 1 year)
 - v. FAR Form 1-A - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures)(for more than 1 year)
 - vi. FAR Form 1-B - List of Allotments and Sub-Allotments(for more than 1 year)
- d. The PENRO shall prepare and timely submit the following reports of revenues and disbursements to RO¹⁶:
 - i. Monthly Trial Balance
 - ii. Quarterly SFP
 - iii. Quarterly SFPer
 - iv. Quarterly SCNA/E
 - v. Quarterly SCF
 - vi. Quarterly Notes to financial statements
 - vii. Quarterly SCBAA
 - viii. Monthly Bank Reconciliation Statement
 - ix. Monthly Statement of Account duly certified by the authorized COA Auditor for reconciliation purposes (per PA)
- e. The RO shall monitor and consolidate the following quarterly reports of financial and physical accomplishments and submits the same to DBM through DENR-FMS, copy furnished BMB:

¹⁶ Refer to Government Accounting Manual Volume 1 for the reporting of Financial Statements

- i. BAR Form 1 - Quarterly Physical Report of Operation
- ii. FAR Form 1 - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (for more than 1 year)

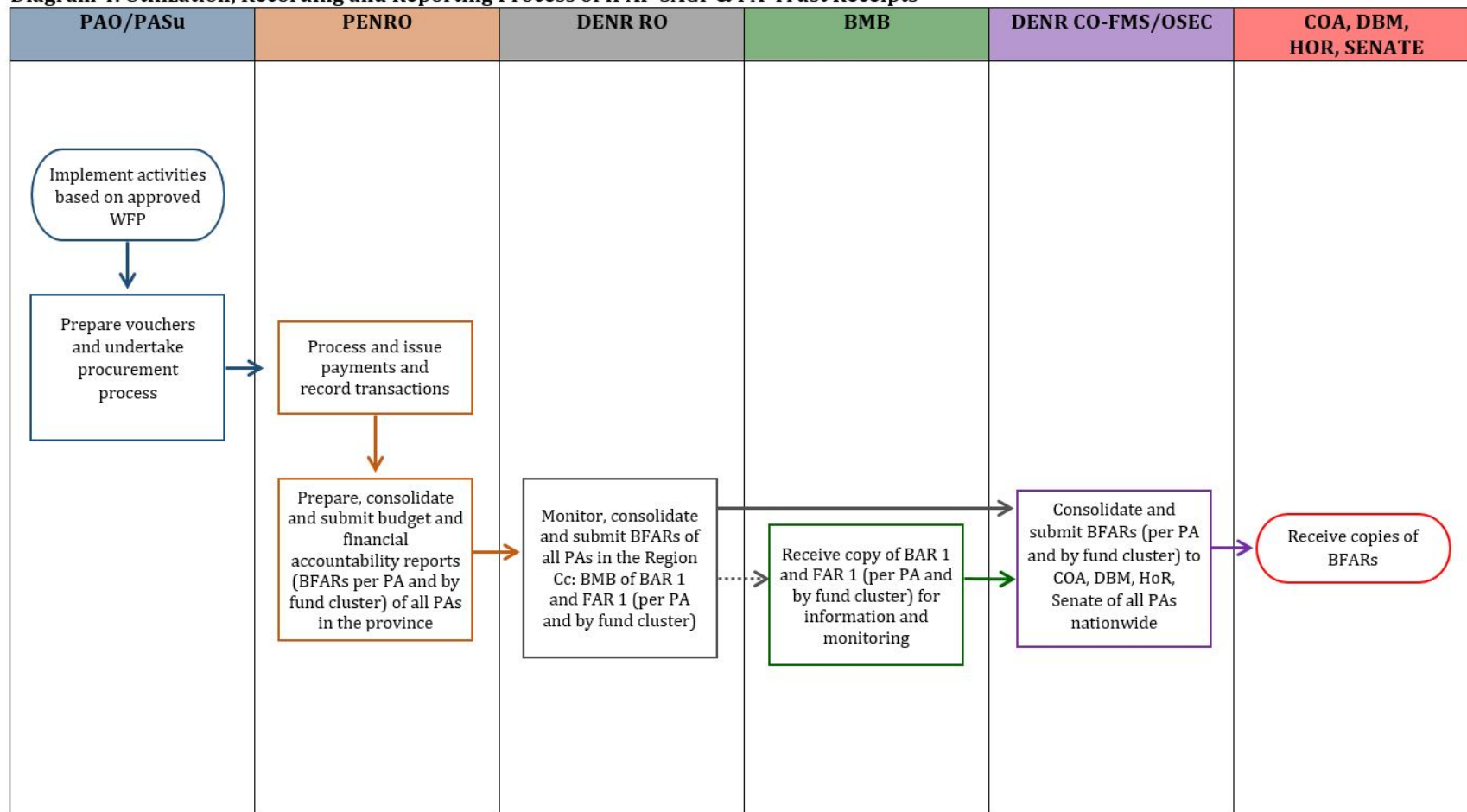
Diagrams 3 and 4 shows the process flow as discussed in the preceding items:

Diagram 3. Special Budget Request Process of IPAF-SAGF & PA-Trust Receipts



Note: The amount certified by the BTr shall be the basis for the preparation of the WFP.

Diagram 4. Utilization, Recording and Reporting Process of IPAF-SAGF & PA-Trust Receipts



D. General Guidelines for All Accounts

1. Procurement

The PENRO shall comply with RA 9184, its revised Implementing Rules and Regulations and other pertinent rules and regulations in the procurement of goods and services, consultancy services and infrastructure.

- a. The PAMO/PASu authorized representative shall initiate the preparation of 1) Disbursement Voucher (**Annex WW**), 2) Purchase Request (**Annex XX**), 3) Contract of Service/MOA, 4) Job Order, and 5) Purchase Order (**Annex YY**) and submit the same to the Budget Section;
- b. The PENRO shall secure authority from DBM for the purchase of vehicle and other transportation in accordance with Budget Circular No. 2017-01 “Amending BC No. 2016-05 entitled, “Revised Guidelines on the Acquisition and Use of Government Motor Vehicles” (**Annex ZZ**). The following are the requirements for the purchase of motor vehicle per DBM National Budget Circular [NBC] No. 466 dated April 14, 1995 “Guidelines on the Acquisition and Rental of Motor Vehicles”:
 - i. Canvassed Price
 - ii. Annual Procurement Plan
 - iii. User official, deployment by organizational unit, and/or activity/purpose for which the vehicle will be used
 - iv. Inventory of Motor Vehicles (**Annex AAA**)
 - v. Inventory and Inspection Reports of Unserviceable Equipment covering the vehicles intended to be replaced, if applicable
- c. The PENRO shall apply regular procedures in the processing of procurement requirements.

2. BTr Compliance

The PENRO Accountant shall prepare by PA a Statement of Account for IPAF-SAGF indicating the total deposited collections and the total disbursements duly certified by the PENRO Supervising Auditor, and submit this on a monthly basis to the BTr National Cash Accounting Division through BTr Provincial Office not later than the 5th day of the following month for reconciliation purposes. An advance copy shall be submitted to BMB and DENR Central Office Accounting Division.

3. Budget and Financial Accountability

The DENR and each PAMB shall submit to the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or

by way of electronic document, **quarterly reports on the financial and physical accomplishments** (using prescribed BFAR forms), including the list of projects and activities and their corresponding amounts. The Secretary of Environment and Natural Resources and the Agency's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the DENR website.¹⁷

V. Auditing

Applicable COA rules and regulations shall be complied with at all levels of IPAF transactions.

VI. IPAF Timeline of Submission

For purposes of streamlining the IPAF administration with the regular financial management cycle of the DENR, the IPAF timeline of submission shall be based on the issuance of DBM and DENR Central Office.

VII. Penalty Clause

Failure to comply with any of the forgoing shall result in the automatic suspension of the salaries of the responsible officials and/or employee until they have complied with the above requirements pursuant to Section 57, Book VI of EO No. 292.

Repeated failure or refusal of the said official or employee to submit the above reports without any justifiable cause may be a ground for administrative disciplinary action, subject to pertinent civil service rules and regulations. The head of agency shall be responsible for ensuring compliance with this penalty provision.¹⁸

VIII. Responsible and Accountable Offices

Joint DBM-DENR Circular No. 2014-01 specifies the offices which are responsible and accountable for the various tasks pertaining to collection and recording of revenues, budgeting, accounting, auditing, and reporting of the IPAF as follows:

A. Protected Area Office (PAMO/PASu)

The PAMO/PASu is the primary responsible and accountable office for IPAF revenue generation and utilization. With the IPAF, the activities necessary to accomplish the outputs and outcomes described in the PAMB-approved PA Management Plan shall be implemented and reported. Following are the specific tasks of the PAMO/PASu:

1. Pursue optimal financial self-sufficiency of the PA:

¹⁷ Section 87 of Special Provision of GAA 2017.

¹⁸ Section 89 of GAA 2017

- a. Facilitate opening of account for PA with AGDB in coordination with PENRO Cashier and in accordance with BTr Circular 2014-02 and subsequent relevant issuances;
 - b. Initiate appropriate revenue generating activities that complement conservation objectives of the PA;
 - c. Supervise the proper determination and collection of the applicable fees and charges in accordance with the PA policies, accounting and auditing rules and regulations.
2. Expedite the PA level administration and utilization of IPAF in accordance with this Manual including budget preparation, budget authorization, budget implementation and budget and financial accountability reports, for submission to the PENRO and PAMB; and
3. Administration
 - a. Manage and maintain PA facilities and properties;
 - b. Conduct inventory, prepare, and submits report on PA properties, equipment, supplies and materials annually;
 - c. Ensure proper insurance coverage of properties and equipment with the GSIS; and
 - d. Prepare reports on user fees for submission to the PAMB and PENRO:
 - i. Monthly Report on Resource User and Rates of Resource Use Fees;
 - ii. Quarterly Statistical Report
 4. Build up the credibility and credential of the PAMB as a trustworthy and accountable body that manages the PA as a responsible and successful social and economic enterprise.

B. Provincial Environment and Natural Resources Office (PENRO)

The PENRO has overall responsibility on planning and financial management of the IPAF for the PAs under their jurisdiction in accordance with pertinent government rules and regulations. Regular program budgeting and financial accounting forms and procedures shall be followed with specific tasks are as follows:

1. Planning and Financial Management

- a. The PENRO Cashier opens and maintains bank account with AGDB for PA-RIA and MDS accounts for IPAF-SAGF and when necessary, a second MDS account for PA-TR for each PA under their jurisdiction;
- b. The duly designated and bonded SCO collects and deposits the revenues to the respective IPAF Accounts;
- c. The PENRO Accounting Unit certifies that the total amount of the WFPs to be funded from PA-RIA is available and free from obligation out of earned and realized income from PA operations based on updated bank statement less outstanding checks and unpaid obligations;
- d. The PENRO Planning Unit and RO Planning Division shall review the WFP before seeking approval by the PAMB. The WFP shall be in accordance with the approved PA Management Plan and the proposed activities are not funded under the General Fund;
- e. The PENRO Cashier, disburses funds in accordance with the approved WFP and applicable budgeting, accounting, and auditing rules and regulations;
- f. The PENRO Accounting Unit prepares and submits to BTr monthly statement of account for PA-TR and SAGF accounts indicating the remittances and disbursements/utilization duly certified by the authorized COA Auditor for reconciliation purposes and secure certification of revenues deposited from the BTr;
- g. Consolidates Budgetary and Financial Accountability Reports [BFARs] i.e. BAR Form 1, FAR Forms 1, 1-A, 1-B, 2, 2-A, 3, 4 & 5, and submits the same to the RO; and
- h. Transfer funds to partners/implementing agencies for their proposed projects/activities within the approved WFP subject to existing auditing rules and regulations¹⁹.

C. Protected Area Management Board (PAMB)

The PAMB functions as the estate manager of the protected area. As such, the PAMB is responsible for developing and pursuing a long-term Protected Area Management Plan and annual implementation plan that will ensure inter-generational benefits from the natural resources therein. The PAMB shall provide an operational framework for revenue generation and utilization of IPAF. Specific tasks are as follows:

¹⁹ Based on COA Circular No. 94-013 dated December 13, 1994; Section 63 of COA Circular No. 2015-007 dated October 22, 2015; and COA Circular No. 2007-001 dated October 25, 2007.

²⁰ In accordance with DENR Administrative Order Nos. 2000-51 and 2016-24 for different resource uses through PAMB resolutions subject to affirmation for imposition of the fees by the Secretary thru RD and BMB.

1. Issue resolution recommending the approval of the WFP;
2. Issue resolution recommending the approval of new rates of fees²⁰ based on sound assessment of resources and services of the PA, and with due consideration to the conservation objectives of the PA; and
3. Validate implementation of the WFP and utilization of funds, and accomplishment reports of PA Office.

D. DENR Regional Office (DENR-RO)

The RO has overall responsibility on fiscal management of the IPAF, to ensure that the expenditures deliver the outcomes desired on a per PA as well as regional perspective. Beyond financial management and administration, and considering that the Regional Director is both the head of RO and Chairperson of the PAMB, the RO shall oversee all IPAF revenues, expenditures and physical/project accomplishments. In addition to the review and approval of WFPs and preparation of consolidated reports of PAs, the following are the functions of RO related to IPAF:

1. Review users fees as recommended by the PAMB and endorse the same to the DENR Secretary thru the BMB;
2. In behalf of the DENR and PAMB, enter into MOAs, sign deeds of donations and grant agreements, accept endowment funds, and ensure compliance with the terms of the agreements;
3. Review and approve PAMB-approved WFPs to be funded by PA-RIA and submit a copy to BMB within 15 days upon receipt of the same;
4. Review and approve WFPs recommended by the PAMB with complete documentary requirements to be funded by IPAF-SAGF and PA-TR for ensuing year for submission to the DENR-FMS thru BMB not later than end of September of the preceding year on a first-come-first-serve basis;
5. Monitor compliance as to:
 - Proper handling of collections and deposits by SCOs;
 - Disbursement of funds by the PENRO;
 - Implementation of activities vis-à-vis approved WFPs.
6. Consolidate Budgetary and Financial Accountability Reports [BFARs] i.e. BAR Form 1, FAR Forms 1, 1-A, 1-B, 2, 2-A, 3, 4 & 5, and submit the same to DENR-FMS copy furnished BMB; and
7. Evaluate achievement of outputs and outcomes based on annual WFPs and five-year implementation plan of PA Management Plans.

E. Biodiversity Management Bureau (BMB)

The DENR through BMB oversees the management and administration of the NIPAS. As such, BMB monitors the management and administration of the IPAF to sustain financing of programs and projects of the System and the protected areas. In addition, BMB is also responsible for strengthening the NIPAS as a system by issuing technical guidelines, providing capacity building and other support so that protected areas are managed as viable and self-sustaining terrestrial and marine estates. The following are the responsibilities of BMB related to IPAF:

1. The BMB IPAF thru the Review Committee review, evaluate, and recommend endorsements of SBRs for IPAF-SAGF to DENR-FMS within 15 days upon receipt of complete requirements;
2. Review PAMB-proposed fees based on existing policies and relevant studies and endorse to the Secretary for affirmation, as appropriate;
3. Inform the ROs on actions taken on SBRs, proposals, and other concerns;
4. Recommend and endorse fund allocation of IPAF-SAGF for approval by the DENR-FMS in accordance with set criteria;
5. Review and consolidate two reports on user fees for submission to the DENR Central Office:
 - a. Monthly Report on Resource Users and Rates of Resource Use Fees;
 - b. Quarterly Statistical Form 1.
6. Consolidate Budgetary and Financial Accountability Reports [BFARs] i.e. BAR Form 1, FAR Forms 1, 1-A, 1-B, 2, 2-A, 3, 4 & 5, for monitoring purposes; and
7. Monitor and validate reports on revenues and utilization of the IPAF including physical accomplishments.

F. DENR Central Office (CO)

1. Financial and Management Service (FMS)

The DENR-FMS shall provide technical support related to financial management of the IPAF in accordance with the applicable budgeting and accounting and other pertinent government rules and regulations. It shall ensure compliance on timely submission of reports to the oversight agencies, e.g. DBM, BTr, COA and Congress; and perform specific tasks as follows:

- a. Consolidate budget proposals based on BP Forms 100, 100-A, 100-B, 100-C, 201-B & 201-D in coordination with Policy and Planning Service [PPS] & BMB for inclusion in the BESF;
- b. Review/evaluate as to completeness of supporting documents and transmits BMB-endorsed SBRs to DBM;
- c. Consolidate Financial Accountability Reports [FARs] i.e. FAR Forms 1, 1-A, 1-B, 2, 2-A, 3, 4 & 5, and submits the same to DBM, COA, Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance; and
- d. Inform the concerned RO/PENRO on the approved budgetary request from DBM[e.g. SARO, NCA, etc].

2. *Policy and Planning Service (PPS)*

- a. Issue planning guidelines on priority activities for DENR budget proposal and reprogramming;
- b. Review WFPs for SBRs based on the provisions of GAA in coordination with the Budget Division; and
- c. Monitors and consolidates BAR Form 1 and submit the same to DBM.

G. Bureau of the Treasury (BTr)

The specific tasks of the Bureau of the Treasury related to IPAF are as follows:

1. Receive through AGDBs the daily List of Deposited Collections in UACS format supported with proofs of deposits or its equivalent;
2. Issue Authority to Open Bank Accounts thru BTr Regional Offices (Forms 1, 2, and 3 of BTr Circular 2014-02);
3. Maintain clearing accounts with AGDBs for each PENRO or DENR RO;
4. Maintain Subsidiary Ledgers of accounts for each PENRO or DENR ROs in the National Government (NG) books;
5. Verify/validate deposited collections and issue certification of deposits upon receipt of written request from BMB, PENRO and/or DENR Central Office supported by detailed list of remittances; and
6. Reconcile PA-Trust Receipts and IPAF-SAGF accounts with PENROs or ROs in accordance with PD 1445, Section 74.

H. Department of Budget and Management (DBM)

The Department of Budget and Management's tasks related to IPAF are as follows:

1. Issue SARO/NCA for operational expenses of PA;
2. Approve/recommend authority to purchase motor vehicles; and
3. Ensure inclusion in the GAA of Special Provision for the IPAF.

I. Authorized Government Depository Bank (AGDB)

The tasks of the Government Depository Bank related to IPAF are as follows:

1. Ensure compliance with BSP Circular No. 811 series of 2013 in the opening of accounts by government agencies;
2. Open the commercial current account for PA-RIA²¹ with the AGDB branch upon request by the concerned RO/PENRO. The concerned officers shall comply with the requirements under Treasury Circular No. 2014-02 as follows:
 - a. Submit Request for Authority to Open Bank Account (BTr Form 1) to BTr;
 - b. Submit an undertaking (BTr Form 2); and
 - c. Execute and submit Waiver of Confidentiality (BTr Form 3).
3. Issue Monthly Bank Statement to PENRO Accounting Office;
4. Credit to the Account of the Bureau of Treasury quarterly interest income earned in the PA-RIA upon request by the RO/PENRO; and
5. Submit the daily List of Deposited Collections in UACS format supported with proofs of deposits or its equivalent.

J. Commission on Audit (COA)

The COA conducts audit of collections, deposits, disbursements, and financial reports in accordance with pertinent COA issuances.

²¹ Opening minimum deposit is waived for PA-RIA per arrangement with Land Bank of the Philippines.

H. No. 5996

Republic of the Philippines
Congress of the Philippines
Metro Manila
Fifteenth Congress
Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-third day of July, two thousand twelve.

[REPUBLIC ACT NO. **10629**]

AN ACT PROVIDING FOR THE RETENTION BY THE PROTECTED AREA MANAGEMENT BOARD OF SEVENTY-FIVE PERCENT (75%) OF THE REVENUES ACCRUING TO THE INTEGRATED PROTECTED AREAS FUND (IPAF), AMENDING FOR THE PURPOSE SECTION 16 OF REPUBLIC ACT NO. 7586, OTHERWISE KNOWN AS THE "NATIONAL INTEGRATED PROTECTED AREAS SYSTEM ACT OF 1992"

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. *Amendments to Section 16 of Republic Act No. 7586.* – Section 16 of Republic Act No. 7586, otherwise known as the "National Integrated Protected Areas System Act of 1992" is hereby amended to read as follows:

"SEC. 16. *Integrated Protected Areas Fund.* – There is hereby established a trust fund to be known as Integrated Protected Areas Fund (IPAF) for

purposes of financing projects of the System. The IPAF may solicit and receive donations, endowments, and grants in the form of contributions, and such endowments shall be exempted from income or gift taxes and all other taxes, charges or fees imposed by the Government or any political subdivision or instrumentality thereof.

"All incomes generated from the operation of the System or management of wild flora and fauna shall accrue to the Fund subject to the retention by the Board of each protected area, of seventy-five percent (75%) of all the revenue raised therefrom. These incomes shall be derived from:

"(a) Taxes from the permitted sale and export of flora and fauna and other resources from protected areas;

"(b) Proceeds from lease of multiple-use areas;

"(c) Contributions from industries and facilities directly benefiting from the protected area; and

"(d) Such other fees and incomes derived from the operation of the protected area.

"The Fund, including all donations, grants, endowments from various sources and other contributions shall be deposited in any government bank within the locality where each protected area is located: *Provided*, That if there is no government bank available in the locality, an account shall be opened in a government bank nearest to the locality.


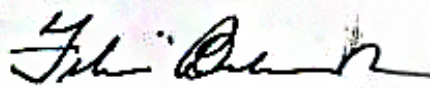
"Disbursements from the Fund shall be made solely for the protection, maintenance, administration, and management of the System, and duly approved projects endorsed by the PAMBs, in the amounts authorized by the DENR in accordance with existing accounting, budgeting and auditing rules and regulations: *Provided, further*, That the Fund shall not be used to cover personal services expenditures."

SEC. 2. *Separability Clause.* – If any part of this Act is declared invalid or unconstitutional, such declaration shall not affect the other parts of this Act.

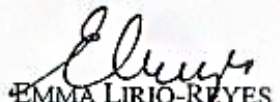
SEC. 3. *Repealing Clause.* – All laws, acts, presidential decrees, executive orders, administrative orders, rules and regulations inconsistent herewith or contrary to the provisions of this Act are deemed amended, modified or repealed accordingly.

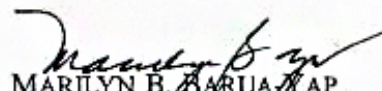
SEC. 4. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in two (2) newspapers of general circulation.

Approved,

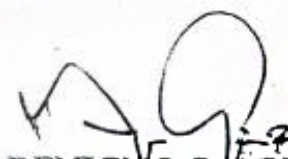

 
JINGGOY EJERCITO ESTRADA FELICIANO BELMONTE JR.
Acting Senate President *Speaker of the House of Representatives*

This Act which originated in the House of Representatives was finally passed by the House of Representatives and the Senate on May 21, 2012 and June 5, 2013, respectively.


EMMA LIRIO-REYES
Secretary of the Senate


MARILYN B. BARUA
Secretary General
House of Representatives


Approved: SEP 26 2013

 
BENIGNO S. AQUINO III
President of the Philippines

O



CERTIFIED COPY


MARIANITO M. DIMAANDAL
DIRECTOR IV
MALACANANG RECORDS OFFICE

9-30-2013 9-30-2013



Republic of the Philippines
Department of Budget and Management
Department of Environment and Natural Resources

Joint Department of Budget and Management (DBM) - Department of Environment and Natural Resources (DENR)- Circular No. 2014 - 1

Date: September 26, 2014

For: All Concerned Officials and Employees of the DBM, Department of Finance (DOF), Bureau of the Treasury (BTr), DENR, Commission on Audit (COA), Chairs/Heads of Protected Area Management Boards (PAMBs) and all others concerned

Subject: Implementing Guidelines of Republic Act (RA) No. 10629 Entitled An Act Providing for the Retention by the Protected Area Management Board of Seventy-Five Percent (75%) of the Revenues Accruing to Integrated Protected Areas Fund (IPAF), Amending for the Purpose Section 16 of Republic Act No 7586, Otherwise Known as the "National Integrated Protected Areas System Act of 1992"

1.0 RATIONALE

RA No. 10629 amended Section 16 of RA No. 7586 providing for the retention by the Protected Area Management Board (PAMB) seventy-five percent (75%) of the revenues accruing to the Integrated Protected Areas Fund (IPAF). RA No. 10633, the 2014 General Appropriations Act (GAA), recognized that the 75% of income authorized to be retained by the Board is in addition to the DENR's existing use of income authority. The President in His Veto Message subjected the implementation of RA No. 10629 to the policies, rules and regulations on the use of income by agencies and creation of trust accounts. These policies, rules and regulations are consolidated in this Joint DENR and DBM Circular for the proper implementation of RA No. 10629.



2.0 PURPOSE

This Joint Circular is issued to prescribe the guidelines on the implementation of RA No. 10629, amending Section 16 of RA No. 7586.

3.0 COVERAGE

This Joint Circular applies to all revenues generated by all protected areas except to those established by specific laws providing for funding mechanism different from IPAF and are covered by other specific guidelines.

4.0 DEFINITION OF TERMS AS USED IN THIS GUIDELINES

a) Authorized Government Depository Bank

Refers to the Land Bank of the Philippines, Development Bank of the Philippines, Philippine Veterans Bank, United Coconut Planters Bank, Philippine Postal Savings Bank or any other bank which may be established or authorized by the Monetary Board and Department of Finance (DOF) to maintain depository accounts of Government Entities.

b) Donation

Anything of value, in cash or in kind, received from other levels of government, or from private individuals or institutions including reparations and gifts given for a particular projects or programs, or for general budget support without the intention of repayment covered by an agreement/deed.

c) Grants

All non-repayable transfers received from other levels of government, or from private individuals, or institutions, foreign or domestic, including reparations and gifts given for particular projects or programs, or for general budget support

d) Disbursement

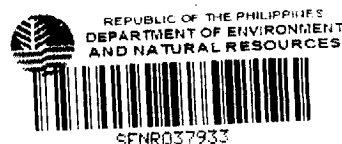
A settlement of government obligations for services actually delivered or rendered either in the currency, check or constructive cash such as the Tax Remittance Advice (TRA) for the remittance to Bureau of Internal Revenue (BIR) of taxes withheld from employees and suppliers and Non-Cash Availment Authority (NCAA) for direct payments made by international financial institutions to suppliers and consultants of foreign assisted projects.

e) Fund release documents

Official documents used by DBM to release funds to agencies, such as General or Special Allotment Release Order (G/SARO) and Notice of Cash Allocation (NCA).

f) Modified Disbursement Scheme (MDS)

A disbursement system implemented to facilitate effective management of the national government's cash resources, whereby national government agencies/GOCCs settle their payables through issuance of checks or through direct crediting to bank accounts, chargeable against account of the Treasurer of the Philippines (TOP/Bureau of the Treasury) being maintained with head offices of the three government servicing banks (GSBs) (LBP, DBP, PVB).



g) Notice of Cash Allocation (NCA)

Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized government servicing banks of the MDS, to cover the cash requirements of the agencies

h) PA Management Plan

Refers to site-specific Plan that provides over-all direction to effective and efficient management of a protected area.

i) Personnel Services

Provided for payment of salaries, wages and other compensation (e.g., merit, salary increase and cost-of-living allowances) of permanent, temporary, contractual, and casual employees of the government attested by the Civil Service Commission.

j) Protected Area (PA)

Refers to identified portion of land and water set aside by reason of their unique physical and biological significance, managed to enhance biological diversity and protected against destructive human exploitation.

k) Protected Area Management Board

Refers to the Protected Area Management Board (PAMB) created under Section 11 of RA 7586 with the mandated functions as stated in the same section; serves as the policy and decision making body responsible for a specific protected area.

l) Retained Income/Funds

Refers to collections that are authorized by law to be used directly by agencies for their operation or specific purposes. .

m) Revenue

A cash inflow which does not increase the liability of the government. (BESF 2013)

n) Special Account in the General Fund (SAGF)

A fund where proceeds of specific revenue measures and grants earmarked by law for specific priority projects are recorded.

o) Special Allotment Release Order (SARO)

A specific authority issued to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority.

p) Special Budget

Refers to approval of release of proceeds of a fund from specific revenue measures and grants earmarked by law for specific priority projects.



q) Trust liability

An account used to record collection, income, or receipts of agencies held in trust or guarantee for another agency and for a specific purpose.

r) Trust Receipts

Refer to receipts that are officially in the possession of government agencies or a public officer as trustee, agent, or administrator, or which have been received for the fulfilment of a particular obligation.

s) Work and Financial Plan (WFP)

Monthly or quarterly schedule of work, projects and/or activities physical outputs or progress, and its corresponding utilization of funds or disbursements. This is a type of Budget Execution Document (BED) form.

5.0 SOURCES OF FUNDS

Section 16 of the NIPAS Act, as amended by RA No. 10629, established a trust fund to be known as Integrated Protected Areas Fund (IPAF) for purposes of financing projects of the System from the following sources:

5.1 Income from Operations. All incomes from the operation of the System or management of wild flora and fauna shall accrue to the Fund subject to the retention by the Board of each protected area of seventy-five percent (75%) of the revenues raised therefrom. These income shall be derived from:

5.1.1 Taxes from the permitted sale and export of flora and fauna and other resources from protected areas;

5.1.2 Proceeds from lease of multiple-use areas;

5.1.3 Contributions from industries and facilities directly benefiting from the protected areas; and

5.1.4 Such other fees and incomes derived from the operation of the protected area.

5.2 Revenues from Other Sources. All donations, endowments, and grants from various sources and other contributions received. Such endowments shall be exempted from income or gift taxes and all other taxes, charges or fees imposed by the Government or any political subdivision or instrumentality thereof.

6.0 DEPOSITORY BANK

All revenues, including incomes, donations, grants, endowments from various sources and other contributions, shall be deposited in any authorized government depository bank (AGDB) within the locality where each protected area is located. Provided, that if there is no AGDB in the locality, an account shall be opened in an AGDB nearest to the locality.



7.0 USE OF FUNDS

The Fund shall be used solely for the protection, maintenance, administration, and management of the System, and duly approved projects endorsed by respective PAMBs of PAs which are contained in the approved management plan for the PA, in the amounts authorized by the DENR; Provided further, that the Fund shall not be used to cover personnel services expenditures.

The Secretary of the DENR may issue guidelines to facilitate his approval of projects and ensure the effective use of the IPAF for the management of the System and its component protected areas.

8.0 GUIDELINES

8.1 IPAF Accounts

- 8.1.1. The IPAF shall be composed of the following accounts:

For Income from Operations (Item 5.1)

- (i) PA Retention Income Account (for the 75% of the income from operations),
- (ii) IPAF Special Account in the General Fund (for the 25% of the income from operations);

For Revenues from Other Sources (Item 5.2)

- (iii) PA Trust Receipts.

- 8.1.2. The **PA Retention Income Account (PA RIA)** shall be the account each PA shall establish and maintain for the seventy-five percent (75%) of incomes generated by the PA authorized to be retained under RA No. 10629 as enumerated in Item 5.1 of this Circular. An account in the name of the specific PA IPAF shall be opened and maintained for this purpose with an AGDB as specified in Item 6. Opening of accounts shall be in accordance with Treasury Circular No. 2014-2 dated June 16, 2014 or such other guidelines as may be issued by the Bureau of the Treasury.

- 8.1.3. The **IPAF Special Account in the General Fund (IPAF SAGF)** is the existing account with the National Treasury which shall consist of: a) the accumulated remitted incomes of the PAs prior to effectivity of this guidelines; b) the twenty-five percent (25%) of the incomes of PAs, referred to in Item 5.1 of this Circular.

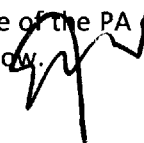
- 8.1.4. The **PA Trust Receipts (PA TR) Account** shall be the account each PA shall establish and maintain for all revenues from other sources (item 5.2) received by the PA for the fulfilment of particular obligations or implementation of specific project(s) or activity(ies). Trust Receipts shall be deposited with the National Treasury pursuant to the annual GAA.



- 8.1.4.1. **Trust Receipts (Trust Liability).** As provided in the GAA, receipts from non-tax sources, including insurance proceeds, and donations for a term not exceeding one (1) year authorized by law or contract for specific purposes: (i) which are collected or received by the offices of the National Government, such as the PA or PAMB, acting as trustee, agent or administrator; (ii) which have been received as guaranty for the fulfillment of an obligation; or (iii) classified by law or regulations as trust receipts, shall be deposited with the National Treasury and booked as trust liability account of the DENR- RO or PENRO concerned in accordance with E.O. No. 338, s 1996, as implemented by COA-DBM-DOF Joint Circular (JC) No. 1-97 dated January 2, 1997 and other pertinent guidelines, and subject to any conditions prescribed under the special provisions of the DENR and to the rules and regulations as may be issued by the Permanent Committee.
- 8.1.4.2. **Trust Receipts Deposited with National Treasury as SAGF.** Receipts from donations/grants for specific purpose with term exceeding one (1) year shall be deposited with the National Treasury and recorded as Special Account in the General Fund. Such donation, whether in cash or in kind, shall be deemed automatically appropriated for the purpose specified by the donor.
- 8.1.5. Funding Source Codes under the Unified Accounts Code Structure (UACS) of the Government to be used by all PAs shall be created and assigned for each of the IPAF Accounts identified and defined in this Circular that shall be administered under IPAF subject to the approval by the DBM.
- 8.1.6. Protected areas covering several Regional and Provincial Environment and Natural Resource Offices (PENROs) shall use only one Funding Source Code. The Regional Office or PENRO which has the largest area of jurisdiction shall be responsible for the management of the said Funding Source Code.
- 8.1.7. The DENR shall request from DBM for the assignment of specific funding source codes under UACS for the IPAF Accounts that will be required by the individual PAs.

8.2 COLLECTION AND DEPOSIT

- 8.2.1 All collecting units shall ensure that revenues from different sources are recorded under the appropriate IPAF Accounts using the assigned UACS funding source codes and deposited to their respective bank accounts.
- 8.2.3 The DENR Regional or Provincial Office nearest or most accessible to the PA shall be the custodian of IPAF PA-Accounts and shall provide the necessary accounting and administrative support in the management of the Fund. The PAMB, through its chairperson, the Regional Director (RD) of DENR, shall designate a Special Collecting Officer (SCO) for the PA, who shall be responsible for the collection, recording, deposit and reporting of all revenues generated and/or received by the protected area in accordance with existing accounting and auditing rules and regulations. All SCOs shall be properly bonded.
- 8.2.4 The DENR Regional or Provincial Office under which PA is assigned shall open the required bank account(s) in the name of the PA collecting the revenues with authorized signatories specified in Item 8.3.1 below.



- 8.2.5 All collections for IPAF Accounts shall be acknowledged through the issuance of Official Receipts or other similar forms, such as deposit slips, in accordance with pertinent rules and regulations.
- 8.2.6 All collections shall be deposited on a daily basis or on the following day the collections are received by the SCO. For those in far flung areas, deposits shall be made consistent with COA prescribed regulations for the purpose. The seventy five percent (75%) of the revenues from sources under Item 5.1 shall be deposited with the PA-RIA. The twenty-five percent (25%) of the said revenues of the PA shall be deposited to the IPAF- SAGF.
- 8.2.7 Receipts from donations, endowments and grants exceeding one year shall be deposited to the assigned SAGF while those not exceeding one year shall be deposited with the National Treasury as recorded Trust Liability according to pertinent accounting and auditing rules and regulations.
- 8.2.8 The DENR Secretary or the Biodiversity Management Bureau (BMB), formerly Protected Areas and Wildlife Bureau (PAWB), Director or the RD as Chairperson of the PAMB may receive donations, endowments, contributions and grants for the IPAF Account of DENR-BMB for the management of the System or of a particular protected area. In case of donations from foreign governments, acceptance thereof shall be subject to pertinent laws, rules and regulations.
- 8.2.11 Interest earned on the deposits of the IPAF shall accrue to the General Fund and shall be remitted to the National Treasury on a quarterly basis.

8.3 DISBURSEMENT

- 8.3.1 Designation of Disbursing Officers (DOs) and signatories to the financial documents and checks for the IPAF Accounts shall follow the DENR's Manual of Authority applicable to the DENR Regional or Provincial Office which has the custodial responsibilities for the PA – IPAF accounts. They shall be accountable for opening and maintaining the necessary bank accounts with an AGDB as specified in Item 6.
- 8.3.2 Disbursement of IPAF shall be supported by duly approved disbursement vouchers with other pertinent documents following the procedures prescribed under existing budgeting, accounting and auditing rules and regulations.

PA Retained Income Account (PA RIA)

- 8.3.3 The PAMB-approved Work and Financial Plan (WFP) or applicable Budget Execution Documents (BEDs), which must be consistent with Item 7, shall be the basis for the use and disbursement of funds from PA RIA.
- 8.3.4 Disbursements of funds under PA RIA shall be made through the issuance of PA RIA commercial checks for expenditures authorized in the approved WFP/BEDs.
- 8.3.5 Use of collections shall be limited to income earned on accrual basis. Only earned or realized income shall be made available for utilization. Advanced collections or payments received shall be treated as deferred revenue or unearned income. This is to provide for any contingent liability that may arise from such advanced collection.

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- 8.3.6 The PAMB shall approve WFP/BEDs only if it is fully supported by earned and collected revenues, that is, available funds less deferred income, if any. The concerned Chief Accountant shall certify that the total amount of the WFP/BEDs to be funded from PA RIA is available.
- 8.3.7 The WFP/BEDs shall indicate any other source(s), such as DENR General Fund or LGU, others, also funding the project or activities stating their respective contributions.
- 8.3.8 The DENR Office supporting the PA, its resident Auditor, the DENR Central Office and DENR-BMB shall be furnished copies of the WFP/BEDs approved by the PAMB within fifteen days of its approval.
- 8.3.9 The PAMB shall monitor and ensure that the collection and deposit of income, disbursement and accounting of their respective PA RIA are in accordance with this Circular.

IPAF Special Account in the General Fund (SAGF)

- 8.3.10 The DENR shall include in the annual budget proposal submitted to DBM the funding requirements from the IPAF SAGF, with all the supporting documents specified in the annual Budget Call or other relevant DBM issuances. For FY 2014, the DENR is required to come-up with reconciled status of the Fund with the BTr which shall be used by DBM for monitoring of status of funds and for inclusion in the Budget of Expenditures and Sources of Financing (BESF).
- 8.3.11 The DBM shall be responsible for inclusion in the National Expenditure Program (NEP) requirements of DENR for the purpose.
- 8.3.12 The DENR-BMB, through DENR-Central Office, during any given year, shall request from DBM the approval of the Special Budget, equivalent to the total appropriation provided in NEP chargeable against IPAF SAGF, supported with the following:
- Endorsement of DENR-Office of the Secretary or by his authorized representatives;
 - Work and Financial Plan duly prepared and approved by respective PAMB in accordance with BEDs and Budget Accountability Report (BAR) forms and other appropriate financial statements under existing DBM guidelines for the purpose;
 - Details of request per object code allotment class;
 - Modified Disbursement Program for Special Budget;
 - Bureau of the Treasury Certification on deposited collections supported with Notice of Deposited Collections;
 - Modified Disbursement System Account certified by the AGDB; and
 - Project profile in prescribed DBM forms for projects duly endorsed by DENR-BMB Director.
- 8.3.13 Funds from IPAF SAGF shall be used by the PAs and/or by DENR-BMB for implementation of NIPAS, subject to the submission of Special Budget to the DBM pursuant to Section 35, Chapter 5, Book VI of EO 292, s 1997, as follows:
- 8.3.13.1 Seventy-five percent (75%) of the balance of the IPAF SAGF prior to the effectivity of this Circular shall be available to the contributing PAs to the extent of their respective balances, provided that the BTr Certifications of Deposits are submitted together with the request for Special Budget.



- 8.3.13.2 Prepayments, e.g., payment of development fees for 25 years, generated from income from operations shall be accessed and programmed in WFP based on computed annual payments.
- 8.3.13.3 Twenty- five percent (25%) of the balance of the IPAF SAGF prior to the effectivity of this Circular and all the deposits thereafter shall be used by any PA or DENR-BMB.
- 8.3.14 The DENR-BMB Director shall evaluate the funding request from the IPAF SAGF based on evaluation criteria for prioritizing PAs requesting from the Fund and recommend to the DENR Secretary or his authorized representative the submission of the request for Special Budget to the DBM.
- 8.3.15 DBM, based on documents submitted, shall evaluate and issue the fund release documents directly to the DENR Regional Office or PENRO which has jurisdiction over the protected area. DENR-FMS shall ensure that copies of all such releases are provided to DENR-BMB.
- 8.3.16 Disbursements of funds from IPAF SAGF shall be made through the issuance of the Modified Disbursement System (MDS) Checks or existing government disbursement system.
- 8.3.17 The respective Implementing Unit, DENR Regional or Provincial Office, shall record the allotment and NCA or pertinent fund release documents issued in the books of the concerned Implementing Unit as well as all transactions pertaining to expenditures covered by the released fund which shall be in accordance with the submitted request or project proposal.

PA Trust Receipts

PA Trust Receipts Deposited with National Treasury -SAGF

- 8.3.18 Trust Receipts Deposited with the National Treasury - SAGF shall be available for disbursement by the donee-PA through a Special Budget pursuant to Section 35, Chapter 5, Book IV of E.O. No. 292.
- 8.3.19 The PAMB shall submit to the DBM through the DENR-BMB a Special Budget in accordance with the purpose and intent of the donation/grant as reflected in the deed of donation, which shall also be submitted as supporting document.
- 8.3.20 DBM, based on documents submitted shall evaluate and issue fund release documents for the purpose directly to the donee/grantee DENR Regional Office or PENRO.
- 8.3.21 Disbursements or payments of obligations shall be made thru the issuance of MDS Checks.
- 8.3.22 The concerned DENR Office shall record the allotment and NCA or fund release documents issued in their books of accounts, including all transactions pertaining to expenditure covered by fund release documents pursuant to COA Circular Letter 2003-005, dated November 21, 2003 and other pertinent accounting and auditing rules and regulations.



PA Trust Receipts Deposited with National Treasury – Trust liability

- 8.3.23 Receipts from donations/grants with term of one (1) year or less shall be treated as trust liability account of the DENR – RO or PENRO responsible for the donee PA and disbursed for the particular purposes of the donation/grant.
- 8.3.24 NCA shall be requested from the DBM for the amount of the donation(s) that will be disbursed.
- 8.3.25 Disbursements shall be likewise be made thru the issuance of MDS Checks.

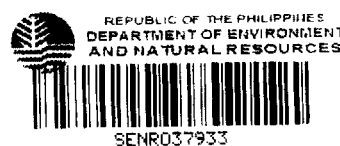
9.0 ACCOUNTING AND AUDITING

IPAF shall be recorded in the books of accounts of the DENR concerned ROs or PENROs in accordance with the current government budgeting, accounting and auditing rules and regulations. These accounts shall be included in the financial statements and reports of the PENRO or RO assigned to support the PA and consolidated into the DENR financial statements.

Concerned personnel of DENR Regional or PENRO assigned to support the PA shall be responsible for the establishment and maintenance of the books of accounts for IPAF.

10.0 REPORTING

- 10.1 On the IPAF Retention Income. The DENR shall submit, either in printed form or by way of electronic document, to the DBM, DOF and other oversight government agencies, copy furnished the House Committee on Appropriations and the Senate Committee on Finance, quarterly reports on the financial and physical accomplishments on the utilization of said amount including the list of projects and activities and their corresponding amounts and, other reporting documents as may be required by the DBM. The Secretary of Environment and Natural Resources and the Agency's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the official website of the DENR.
- 10.2 On the IPAF SAGF. The DENR shall submit, either in printed form or by way of electronic document, to the DBM, copy furnished the House Committee on Appropriations and the Senate Committee on Finance, quarterly reports on the financial and physical accomplishments on the utilization of said amount including the list of projects and activities and their corresponding amount. The Secretary of Environment and Natural Resources and the Agency's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the official website of the DENR.
- 10.3 On the IPAF Trust Receipts. The donee PA/RO or PENRO, through the DENR-BMB shall submit, either in printed form or by way of electronic document, to the DBM, House Committee on Appropriations, Senate Committee on Finance, and COA, a quarterly report of all donations received, whether in cash or in kind, and a quarterly report on expenditure or disbursements thereon. The Regional Office/PENRO and/or DENR-BMB and the Agency's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the official website of the Regional Office, BMB and/or DENR.



11.0 PENALTY CLAUSE

Non-compliance with this guideline and failure to submit audited annual financial reports and the periodic collection and disbursement reports in the form and substance required by the concerned Offices shall render any disbursement from the IPAF void, and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, and to appropriate criminal action under existing penal laws.

12.0 SEPARABILITY

In the event that provisions of the Joint Circular or any part thereof are declared invalid, the validity of all other provisions shall not be affected thereby.

13.0 AMENDMENTS


All orders and circulars previously issued inconsistent with this Joint Circular are hereby amended accordingly. The DENR and DBM shall periodically review and assess the implementation of this Circular and submit recommendations for the amendment of any of its provision. Amendments to this Circular shall be subject to the joint approval of DENR and DBM.

14.0 EFFECTIVITY

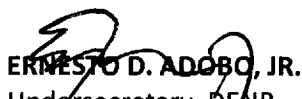
This Joint Circular shall be effective immediately upon publication in the Official Gazette or newspaper of general circulation.

Approved :


RAMON J. E. PAJE
 Secretary, DENR


FLORENCIO C. ABAD
 Secretary, DBM

Recommending Approval:


ERNESTO D. ADOBO, JR.
 Undersecretary, DENR



Publication: Philippine Daily Inquirer
October 29, 2014

Acknowledgement: ONAR, U.P. Law Center
December 4, 2014





ADMINISTRATIVE ORDER

No. 2016- 24

SEP 16 2016

SUBJECT: REVISED RATES OF FEES FOR ENTRANCE AND USE OF FACILITIES AND RESOURCES IN PROTECTED AREAS, AMENDING DAO 1993-47

Pursuant to the National Integrated Protected Areas System NIPAS Act (R.A. No. 7586), the Revised Implementing Rules and Regulations of NIPAS Act (DAO 2008-28), the Guidelines and Principles in Determining Fees for Access to and Sustainable Use of Resources in Protected Areas (DAO 2000-51), and the urgent need for sustainable financing mechanisms in protected areas, the fees and charges for entrance and use of facilities and resources in protected areas are hereby revised as follows:

Section 1. Basic Policy – The DENR Secretary shall prescribe reasonable fees to be collected from any person or entity, including government agencies, deriving benefits from access to and use of facilities and resources in protected areas. Sustainability shall be the overriding consideration in determining the limits of access and resource use. Reasonable fees for entry to and use of facilities and resources in protected areas may be based on willingness to pay, cost-recovery, opportunity cost and profit-sharing, or a combination thereof, as applicable.

Section 2. Objective – The primary objective of this Order is to set minimum rates for fees for entry to and use of facilities and resources in protected areas under the NIPAS, based on common guiding principles. However, the Protected Area Management Board (PAMB) of a specific protected area may recommend higher rates and include other activities, as it may deem appropriate, subject to the consultation and approval procedures set in the special law for the protected area or in the NIPAS Act.

Section 3. Scope and Coverage – This Order shall apply to all protected areas under the NIPAS except where the special law of the protected area may require a different process of setting fees, and where the PAMB is allowed to set different rates.

Indigenous peoples and tenured migrants living in the protected area shall be exempted from paying fees for access to and traditional use of resources in protected area, i.e. not primarily for trade. Furthermore, use of resources in protected area shall not cover use of threatened species as indicated in Republic Act 9147 or the Wildlife Resources Conservation and Protection Act.

Section 4. Protected Area Entrance Fees. For protected area entrance fees, collected revenues shall cover, as much as possible, a proportionate amount of all costs incurred in protecting, maintaining and enhancing the natural attractions of the protected area.

The following minimum entrance fees shall be collected within protected areas:

Type of PA Visitors	PA Entrance Fee
For Filipino citizens	
For Adults	Php 30.00 per person
For Students	Php 15.00 per person
For Filipino persons with disability, senior citizens and children below seven years old	No entrance fee required
For foreigner	Php 100.00 per person

The above fees shall cover sight-seeing in designated visitor areas, amateur video and photography, and use of the common facilities, i.e. comfort room, visitor center, view deck, etc where available. For protected areas with entrance fees higher than the prescribed amount, current entrance fees being collected shall prevail.

Section 5. Fee for Use of PA Facilities - For use of protected area facilities in designated visitor areas, the collection of fees shall cover, as much as possible, a proportionate amount of all costs incurred in building and maintaining the man-made facilities in the protected area.

The minimum rates for the daily use of the following facilities are as follows:

PA Facility	Facility Use Fee
Picnic tables	Php 25.00 per hour
Cottages	Php 500.00 per day; Php1,000.00 per night
Camping site	Php 200.00 per designated spot
Swimming pool	Php 50.00 per head
Basketball court and other sports facilities	Php 100.00 per hour (daytime); Php200.00 per hour (with lights)
Docking area (anchorage/berthing facilities for small boats)	Php 50.00 per boat per hour
Special docking area for yacht	Php 5,000.00 per day
Parking area (for the first two hours and succeeding hours)	
▪ Tricycle/motorcycle	Php 20.00 for first two hours, Php5.00 for each succeeding hour or a fraction thereof
▪ Cars/SUV (up to 10 person capacity)	Php 45.00 for first two hours, Php10.00 for each succeeding hour or a fraction thereof
▪ Passenger jeep/coaster (11-20 person capacity)	Php 60.00 for first two hours, Php20.00 for each succeeding hour or a fraction thereof
▪ Mini-bus and tour bus (more than 20 person capacity)	Php 150.00 for first two hours, P30.00 for each succeeding hour or a fraction thereof

Section 6. Fees for Recreational Activities within Designated Visitor Areas. The minimum rates for the conduct of certain recreational activities shall be as follows:

Recreational Activity	User Fee
Water-based activities (beaches, lakes) such as swimming, snorkeling	Php 60.00 for Filipinos Php 100.00 for foreigner
Hiking and biking within designated areas	Php 60.00 for Filipinos Php 100.00 for foreigners

Section 7. Fees for Commercial Documentation and Photography. This applies to video and photography for commercial use or using professional equipment (other than phones, point-and-shoot cameras, digital SLRs with basic lenses and attachments, handy cameras) in designated visitor areas, the minimum fee of which shall be Php5,000.00, exclusive of entrance fees. In case professional filming and photography to be done outside of the designated visitor areas, the crew shall also pay the appropriate fees under Sections 8, 9 and 10 or those referring to fees for the following: trekking, biking, mountain climbing, caving and similar activities; SCUBA diving, whitewater rafting, non-motorized watersports and similar activities; and lease of land or facilities for short-term small-scale commercial purposes.

Section 8. Fees for Trekking, Biking, Mountain Climbing, Caving and Similar Activities. These are activities outside of the designated visitor areas that would require additional protected area management services such as trail signs, emergency rescue, comfort room, outdoor cooking areas, camp sites, first aid stations, orienteering sites, view decks/towers, rest areas, maps and booklets.

Visitors can only be allowed to undertake the above activities when they are accompanied by accredited guides and with appropriate gears.

The following minimum fees shall be charged:

Visitor Type	User Fee
Filipinos	Php 250.00 per person per visit
Foreigners	Php 500.00 per person per visit

This rate shall not apply to protected areas already collecting higher fees.

Fees for the following: professional filming and photography; trekking, biking, mountain climbing, caving and similar activities; and scuba diving, whitewater rafting, non-motorized watersports and similar activities shall already include the entrance fee.

Section 9. Fees for SCUBA diving, Whitewater Rafting, Non-Motorized Watersports and Similar Activities. The minimum fee per visit for this type of activity shall be charged as follows:

Visitor Type	User Fee
Filipinos	Php 800.00 per person
Foreigners	Php 1,800.00 per person

The above rates shall not apply to protected areas already collecting higher fees.

Section 10. Lease of land or facilities for short-term small-scale commercial purposes. The establishment of temporary facilities for food stalls, exhibits, souvenir shops and the like, during seasonal festivals, celebrations and other gatherings, as may be allowed by the PAMB, shall be subject to a fee of ten pesos (Php10) per square-meter per day, if the user builds the structures. In cases where the protected area management or LGU builds the structures, an additional amount shall be charged to cover the cost of construction of the temporary structures that shall accrue to the Protected Area - Integrated protected Area Fund or LGU, as applicable.

Provided that, the building of permanent structures for commercial use, and for large-scale development shall be in accordance with DAO 2009-09 (Standards Design and Specification of Signs, Buildings, Facilities and Other Infrastructure that may be installed and/or Constructed within Protected Areas) and would require special use agreement based on the existing guidelines.

Section 11. Roles and Responsibilities of the PAMB

- 11.1. These fees are immediately applicable and collectible by the Protected Area Superintendent (PASu) or authorized Special Collecting Officer (SCO) of the PAMB without need for further action by the PAMB;
- 11.2. The PAMB may, through resolution, increase the rates up to 10% per annum. In cases where the PAMB deems it necessary to impose higher rates or include other activities, it may do so through the issuance of PAMB resolution submitted to the Secretary for approval. The resolution shall be deemed affirmed or approved if not disapproved within 30 days from receipt of the Office of the Secretary;

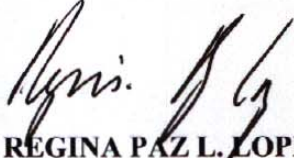
11.3. The PAMB shall designate the visitor area (or areas) wherein the basic entrance and recreational activities fee will be charged. In the absence of such delineation, the entrance and recreational fees shall apply within 1-km radius from the entrance to the protected area, where basic services for visitors are concentrated and visitor impact can be easily mitigated.

Section 12. Transitory Provision – The rates and fees shall be posted at the entrance of the protected area, and in designated areas for notices in DENR and LGU offices.

Section 13. Collection, and Deposit to the IPAF account. The protected area Superintendent shall be responsible for the collection of the fees, subject to the procedures set for collection of protected area fees and charges. The proceeds shall be held and used consistent with laws and regulations governing the Integrated Protected Area Fund, including R.A. No. 10629.

Section 14. Repealing Clause. This Order amends existing orders, circulars and memoranda inconsistent herewith.

Section 15. Effectivity. This Order takes effect fifteen (15) days after its publication in a newspaper of general circulation and filing in the Office of the National Administrative Register (ONAR).


REGINA PAZ L. LOPEZ
Secretary



PUBLICATION : MALAYA BUSINESS INSIGHT
NOV. 15, 2016

ACKNOWLEDGEMENT: UP LAW CENTER
NOVEMBER 17, 2016



TECHNICAL BULLETIN

No. 2017- 03

JAN 18 2017

SUBJECT : **CLARIFYING SECTION 12 OF DAO NO. 2016-24 ON REVISED RATES OF FEES FOR ENTRANCE AND USE OF FACILITIES AND RESOURCES IN PROTECTED AREAS AMENDING DAO 1993-47**

Further to the promulgation of DENR Administrative Order No. 2016-24 on *Revised Rates of Fees for Entrance and Use of Facilities and Resources in Protected Areas Amending DAO 1993-47*, this Technical Bulletin is hereby issued to clarify Section 12 thereof on Transitory Provision which reads as *"The rates and fees shall be posted at the entrance of the protected area, and in designated areas for notices in DENR and LGU offices."*

For this purpose, the concerned DENR Regional Office/PENRO/CENRO and the Protected Area Office shall be guided by the following procedure:

1. The new rates and fees shall be posted at the entrance of the protected area and in designated areas at the offices of the DENR and concerned LGUs to apprise the public thereon and provide ample time to the affected sectors to adjust their rates and inform their prospective clients of the new rates imposed by the DENR;
2. The RD may also call for meetings with the various stakeholders, as appropriate, to ensure wider dissemination of the revised rates and fees;
3. The concerned DENR Offices thru channels shall inform BMB of compliance to the herein posting requirement;
4. Should the BMB determine that there is full compliance to the posting requirement, the BMB Director shall issue a written certification and Notice to Proceed. Upon receipt of the Notice to Proceed, the PASu shall immediately start collecting the new rates and fees;
5. All concerned DENR Offices are hereby advised full compliance of the requirements of posting; and
6. Any feedback on the imposition of the new rates and fees, whether positive or negative, shall also be reported to the BMB as basis for further study.

This Technical Bulletin is hereby issued for the information and guidance of all concerned.


THERESA MUNDITA S. LIM
Director



Funding the Republic

TREASURY CIRCULAR NO. 02 – 2009
AUGUST 6, 2009

TO : ALL HEADS OF DEPARTMENTS, BUREAUS AND OFFICES OF NATIONAL GOVERNMENT AGENCIES AND LOCAL GOVERNMENT UNITS, GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS, STATE UNIVERSITIES AND COLLEGES, STATE AUDITORS, AND ALL OTHERS CONCERNED

SUBJECT: REVISED OMNIBUS REGULATIONS GOVERNING THE FIDELITY BONDING OF ACCOUNTABLE PUBLIC OFFICERS PURSUANT TO THE PUBLIC BONDING LAW (SECTIONS 313 – 335 CHAPTER 15, REVISED ADMINISTRATIVE CODE OF 1917)

1.0 BASIS

This Treasury Circular is issued pursuant to Sections 313-335, Chapter 15, otherwise known as Public Bonding Law, under the Revised Administrative Code of 1917, Executive Order No. 449 s. 1997 (Realigning the Organization of the Bureau of the Treasury) in relation to Government Auditing Code of the Philippines (P.D. 1445), Chapter IX Book V of the Administrative Code of 1987 (E.O. 292), and the Local Government Code of 1991 (RA 7160).

2.0 PURPOSE

This Treasury Circular revises Treasury Order Nos. 01-95 and 01-99 pertaining to regulations promulgated for the effective bonding of accountable public officers pursuant to the provisions of the Public Bonding Law.

3.0 DEFINITION OF TERMS

The following terms, whenever used in this Circular, shall have the following meaning:

- a) **Authorized Government Depository Bank (AGDB)** - refers to, a government bank duly authorized by the Bangko Sentral ng Pilipinas to maintain deposits and cash balances of National Government Agencies (NGAs), Local Government Units (LGUs),

Government-Owned or Controlled Corporations (GOCCs) and State Universities and Colleges (SUCs).

- b) **Authority to Accept Payment (ATAP)** – refers to the form issued by the Bureau of the Treasury to the fidelity bond applicant for presentation to the AGDB authorizing the receipt of payment of bond premium (Annex A).
- c) **Bureau of the Treasury (BTr)** - refers to the agency under the Department Finance authorized under E.O 449 s. 1997 in relation to the Public Bonding Law, PD No. 1445 and E.O. 292, s. 1987 to provide fidelity bond to all accountable public officers.
- d) **Chief Treasury Operations Officer II (CTOO II)** - refers to the unit head of the BTr District/Provincial Office.
- e) **Commission on Audit (COA)** - refers to the constitutional agency which implements Government Auditing Code of the Philippines (P.D. No. 1445).
- f) **District Office (DO)** - refers to a division/unit of the BTr Regional Office in the National Capital Region.
- g) **Government Agency or Agency** – refers to any of the various units of the government including departments, bureaus, offices, agencies and instrumentalities, GOCCs, LGUs, and SUCs or a distinct unit therein.
- h) **Head of Agency** – refers to the head of departments, bureaus, agencies and instrumentalities of the government, including GOCCs, LGUs and SUCs.
- i) **Confirmation Letter** - refers to the letter issued by the BTr DO/PO to the Head of Agency, stating the name of bonded public officer, amount of bond, risk number and the period of effectivity of bond (Annex B).
- j) **Public Bonding Law (PBL)** – refers to the Public Bonding Law Sections 313 – 338, Chapter 15, Revised Administrative Code of 1917.
- k) **Provincial Office (PO)** - refers to a division/unit of the BTr Regional Office outside the National Capital Region.
- l) **Public Funds** – refers to funds under the possession, custody or control of a public officer by virtue of his official position/designation which include public moneys of every sort and other resources pertaining to the Government Agency.

- m) **Public Property** – refers to any real or personal property in the possession, custody or control of a public officer by virtue of his position/designation.
- n) **Public Officer** – refers to any person who, by direct provision of the law, popular election or appointment by competent authority, shall take part in the performance of public functions in the Government of the Republic of the Philippines or shall perform in said Government or in any of its branches public duties as an employee, agent or subordinate official of any rank or class (Art. 203, Revised Penal Code).
- o) **Regional Director (RD)** - refers to the unit head of the BTr Regional Office.
- p) **Treasurer of the Philippines (TOP)** – refers to head of the BTr and the officer authorized to issue the implementing rules and regulations on the Public Bonding Law.

4.0 GENERAL PROVISIONS

- 4.1 **Public Officers Covered** - Every officer, agent, and employee of the Government of the Philippines or of the companies or corporations of which the majority of the stock is held by the National Government (NG), regardless of the status of their appointment shall, whenever the nature of the duties performed by such officer, agent or employee permits or requires the possession, custody or control of funds or properties for which he is accountable, be deemed a bondable officer and shall be bonded or bondable and his fidelity insured (Section 314 & 318, PBL).
- 4.2 **Coverage in LGUs** - Every officer, agent, and employee of an LGU whose duties permit or require possession, custody or control of local government funds and properties, including but not limited to provincial governors, city and municipal mayors, provincial, city, municipal and barangay treasurers, and punong barangays, shall be accountable and responsible for said funds and properties for the safekeeping thereof and shall be or his fidelity insured/bonded (Section 305(f) R.A. 7160, DILG M.C. No. 99-186, 11 Oct. 1999).
 - 4.2.1 A Barangay Treasurer shall be bonded in an amount of accountability to be determined by the Sangguniang Barangay but the amount of maximum bond shall not exceed P10,000.00 as authorized by R.A. 7160 or at an amount which may or hereinafter be prescribed by any

other law, premium for which shall be paid by the Barangay (Section 395(d), R.A. 7160).

4.3 *Others Covered*

4.3.1 Accountable public officers discharging their duties in a foreign country.

4.3.2 Public officers accountable to others who are primarily accountable.

4.3.3 Public officers designated as authorized signatories and counter signatories in the issuance of checks and approval of disbursement vouchers.

4.3.4 Heads of departments, bureaus, agencies and instrumentalities of the Government.

4.4 ***Accountability for Public Property*** - Every officer, agent and employee, accountable for public property shall be liable for its money value in case of improper or unauthorized use or misapplication thereof, by himself or any person for whose acts he may be responsible. He shall likewise be liable for all losses, damages or deterioration due to negligence in the keeping or use of the property, whether or not it be, at the time of such loss, damage or deterioration, in his actual custody.

4.5 ***Accountability for Public Funds*** - Every officer, agent and employee accountable for public funds shall be liable for all losses resulting from the unlawful deposit, use, or application thereof, and for all losses attributable to negligence in the keeping of such funds.

4.6 ***Money & Property Accountability*** - An accountable public officer who has both money and property accountability shall be bonded only once to cover both accountabilities in accordance with the Schedule of Premium Rates.

4.7 ***Accountability of Public Officers Acting on Orders of Superiors*** - No accountable public officer shall be relieved from accountability by reason of his having acted under the direction of a superior officer in paying out, applying or disposing of public funds or property which he is accountable, unless prior to that act, he notified the superior officer in writing of the illegality of the payment, application or disposition. The officer directing any illegal payment, application or disposition of public funds or property shall be primarily liable for the loss, damage or deterioration while the accountable officer, who fails to serve the required notice, shall be secondarily liable.

- 4.8 Extent of Liability and Condition of Bond** - A public officer whose fidelity is insured in the Fidelity Fund shall, from the moment he assumes the duties of the office, is considered bonded to the government for the faithful performance of all duties imposed upon him by law, and for the faithful accounting of all funds and public properties coming into his possession, custody or control by appropriation, collection, transfer or otherwise, as well as for the lawful payment, disbursement and expenditure or transfer of all such funds or public properties in his custody, possession or under his control as accountable or responsible officer. (Sec. 318, PBL). The Fidelity Fund shall be available for the purpose of replacing defalcations, shortages, unrelieved losses in the accounts of bonded public officers, for the payment of fees and costs incident to civil proceedings brought against them to recover sums paid on their account from said Fund (Sec. 326, PBL).
- 4.9 When Considered Bonded** - An accountable public officer shall be considered bonded/insured with the Fidelity Fund upon payment of the bond premium. The Fidelity bond shall be valid and effective at the time of payment and receipt of bond premium by the AGDB. The accountable public officer shall submit to the BTr DO/PO a copy of the AGDB validated deposit slip and ATAP as proof of payment of bond premium, after which the Confirmation Letter shall be issued.
- 4.10 Effect of Approved Bond** – An approved fidelity bond shall be non-transferable and personal to the accountable public officer and shall remain valid and effective for one (1) year from the time of payment and receipt of the bond premium. The fidelity bond shall be subject to renewal yearly before the expiration of the present bond coverage while the accountable public officer is holding such position for which he was bonded. Failure to renew shall consider such bond as automatically cancelled and shall have no legal effect.
- 4.11 Entry of Registered Bonded Public Officers** – The BTr DO/PO shall enter into the Registry of Bonded Public Officers the particulars of the approved fidelity bond.
- 4.12 Effect of Cancellation** - The cancellation of the bond for any cause allowed under this Circular before expiration date, has the effect of limiting the liability of the Fidelity Fund to the transactions within the period covered up to the time of its cancellation. The bond premium paid for the accountable public officer whose bond is cancelled shall not be transferrable and not refundable.

- 4.13 Effect of Separation from Office or Removal from Accountability** - When the bondable public officer is separated from the service or relieved of accountability by reason of his transfer to another position or government agency, the Head of Agency concerned shall immediately request the BTr DO/PO CTOO II for the cancellation of the fidelity bond. The cancellation of the bond shall take effect on the date of separation, relief or transfer.

5.0 AMOUNT OF BOND AND DETERMINATION OF PREMIUM

- 5.1 Amount of Bond** - The amount of bond shall be based on the total accountability (cash, property and accountable forms) of the accountable public officer as determined by the Head of Agency. Provided, the individual maximum accountability of each accountable public officer shall not exceed One Hundred Million Pesos (P100M). However, the Head of Agency may assign to other public officers the excess accountability for which a separate Fidelity Bond shall be secured.
- 5.2 Authority to Fix Schedule of Premium** - The Treasurer of the Philippines with the approval of the Secretary of Finance shall fix and, from time to time, review the uniform rate of the bond premium chargeable for insurance under the Public Bonding Law and this Circular.
- 5.3 Rate of Premium** - The rate of premium of the fidelity bond is equal to One and One Half Percent (1.5%) of the amount of bond but shall not be less than One Hundred Fifty Pesos (P150.00). The Revised Schedule of Premium Rates (Annex C) shall form an integral part of this Circular until amended or revised.

6.0 DUTIES AND RESPONSIBILITIES OF THE HEADS OF AGENCIES/OFFICES OR PERSONS PRIMARILY ACCOUNTABLE

- 6.1 Primary Liability** - The head of any government agency at all levels, whether national, corporate or local is primarily responsible and accountable for all government funds and property pertaining to his agency.
- 6.2 Duty to Notify** - All Heads of Agencies shall, upon appointment or lawful accession by any accountable public officer to a bondable position or office pertaining to their respective jurisdiction, or separation therefrom of any such public officer, notify in writing the TOP through the BTr DO/PO having

jurisdiction over the agency/office/GOCC/LGU/SUC within five (5) days from such appointment, lawful accession or separation and to submit the required application for bond or cancellation thereof, as applicable.

6.3 *Preferential Attention* - The immediate performance of the above duty shall receive preferential attention of such heads of departments, bureaus and offices of the NG including GOCCs, SUCs, heads of LGUs, provincial and local treasurers and other officials concerned.

6.4 *Effect of Failure to Notify* - Failure on the part of the Head of Agency to make the required notification to the TOP through the concerned DO/PO shall render them primarily liable to any such loss or damage to public funds or properties their respective agency, province, city or municipality, barangay, as the case may be, may incur on account of such failure.

7.0 PROCEDURE FOR APPLICATION, RENEWAL AND CANCELLATION OF BOND

7.1 *Procedure for Application*

7.1.1 The applicant shall accomplish in duplicate General Form Nos. 57A (Request Form) and 58A (Application Form), copies of which can be secured from BTr DOs/POs. General Form No. 58A shall be subscribed and sworn to before any officer authorized to administer oath, attaching therewith two (2) passport size identification pictures taken within the last three (3) months prior to the date of application. The Request and Application Forms shall be accompanied by the following:

7.1.1.1 Latest Sworn Statement of Assets, Liabilities and Net Worth (SALN);

7.1.1.2 List of bondable public officers certified by the agency officer in charge of Administrative and/or Finance Department, Service, Division or unit (Form Annex D).

7.1.2 The Request and Application Forms, together with required supporting documents, shall be filed with the CTOO II assigned at the BTr DOs/POs having jurisdiction over the agency. The CTOO II shall verify, ascertain and determine the following:

- 7.1.2.1 If General Form Nos. 57A and 58A have been properly accomplished and in order;
 - 7.1.2.2 If the required supporting documents are complete and in order;
 - 7.1.2.3 If the name of the applicant appears on the list of bondable public officers submitted by the agency;
 - 7.1.2.4 If the applicant is a safe and conservative risk in accordance with Sec. 320 of the PBL.
- 7.1.3 In case of non-compliance with Sec. 7.1.2 (Sec. 7.1.2.1 - 7.1.2.4), the CTOO II shall return to the applicant the Request and Application Forms and its supporting documents for necessary corrections and/or compliance. In case the applicant is determined to be an unsafe risk, the CTOO II shall follow the procedure under Sec. 7.1.8.
- 7.1.4 The CTOO II shall assess the applicable bond premium and issue the ATAP when General Forms 57A and 58A and supporting documents are found to be complete and in order.
- 7.1.5 The applicant shall upon receipt of the ATAP, proceed to the nearest AGDB where the TOP has a deposit account for payment of the assessed bond premium. Any check payment for bond premium shall be for the account of the TOP. The CTOO II or his representative shall not, for any reason, receive payment of the bond premium. Violation hereof shall subject the CTOO II or his representative to appropriate sanctions as for grave misconduct defined and penalized under the Revised Uniform Rules in Administrative Cases in the Civil Service in relation to Rule XIV, Omnibus Rule of Implementing Book V of E.O. 292, s. 1987.
- 7.1.6 The applicant accountable public officer shall submit and present to the concerned CTOO II a copy of the validated deposit slip and ATAP as proof of payment of the bond premium.
- 7.1.7 The CTOO II shall transmit all bond application to RD for approval of bond application only upon proof of compliance under Sec. 7.1.6.
- 7.1.8 **Unsafe Risk** - The concerned CTOO II shall evaluate the bond application to determine if the applicant is a safe

and conservative risk in accordance with Sec. 320 of the PBL. When the CTOO II have basis to prove that the applicant public officer is an unsafe risk owing to character, association, or habits, the following procedures shall be followed:

7.1.8.1 The CTOO II shall transmit the bond application to the RD with his recommendation for disapproval stating the basis therefor. When the recommendation of the CTOO II is affirmed by the RD, the latter shall communicate the disapproval in writing to the Head of Agency of the applicant public officer stating therein the factual and legal basis for such disapproval;

7.1.8.2 The disapproval/decision of the RD maybe appealed by the concerned Head of Agency by filing a letter of appeal with the TOP within fifteen (15) days from the receipt of such disapproval/decision. The letter of appeal shall state clearly and distinctively the grounds and arguments of the appeal. A copy of the assailed written action/decision and disapproved bond application and its supporting documents shall be attached to the letter of appeal. The letter of appeal shall likewise be accompanied by a postal money order or MDS check in the amount of Five Hundred Pesos (P500.00) as appeal fee payable to the TOP;

7.1.8.3 Within five (5) days from receipt of the letter of appeal and the appeal fee, the TOP shall require the RD to elevate the entire records relating the disapproved bond application. The TOP shall have fifteen (15) days from receipt of the records from the RD to resolve the appeal;

7.1.8.4 The decision of the TOP shall be final and executory and not appealable.

7.2 *Renewal* - The fidelity bond of an accountable public officer shall be renewed before the expiration of the bond. The application for renewal of bond shall be accomplished by using General Form 57A and accompanied by the following:

7.2.1 List of bonded public officers subject for renewal certified by the agency official in charge of Administrative and/or Finance department, service, division or unit; Agency certification that the bond applicant has no pending

administrative and/or criminal case (Annex E). For a bond applicant with pending administrative and/or criminal case, copies of pertinent pleadings, orders and resolutions filed or issued by the disputing parties, prosecutory or investigatory offices and judicial bodies shall be attached to the bond application;

7.2.2 Copy of the latest BTr approved bond or copy of the Confirmation Letter;

7.2.3 Latest Sworn SALN.

7.3 *Increase in Accountability* – Any increase in the amount of accountability, resulting to an increase in the amount of bond shall be subject to increase in premium.

7.3.1 The applicant shall accomplish and submit General Form 57A to the concerned DO/PO together with the following:

7.3.1.1 Special Order increasing the amount of accountability; and

7.3.1.2 List of bonded public officers certified by the agency official in charge of: Administrative and/or Finance department, service, division or unit.

7.3.2 The amount of bond premium shall be computed based on the increased amount of bond. The bond shall take effect upon the time of payment of premium on the new bond application.

7.3.3 The CTOO II concerned shall cancel the previously assigned risk number to the applicant and issue a new risk number to the new bond application.

7.4 *Cancellation* – The Head of Agency or authorized representative shall immediately submit a written request for bond cancellation to the concerned BTr DO/PO CTOO II involving accountable public officers who are no longer accountable by reason of retirement, separation from the service, promotion, transfer, suspension from office or for any other cause rendering them not bondable to their present position. The Head of Agency or authorized representative requesting for cancellation of the bond shall accomplish and submit General Form No. 57(A), items 10-16.

8.0 ADJUDICATION AND PAYMENT OF CLAIM AGAINST THE FIDELITY FUND

- 8.1 *Application for Relief from Accountability*** - When loss of public funds or property occurs while they are in transit or the loss is caused by fire, theft, or other casualty or force majeure, the public officer accountable therefore or having possession, custody or control thereof shall immediately notify the Commission on Audit or the agency auditor concerned, and within thirty (30) days or such longer period as the Commission or auditor may in the particular case allow, shall present his application for relief with the available supporting evidence.
- 8.2 *Effect of Relief from Accountability by COA*** - The relief from accountability of the accountable public officer granted by the COA shall relieve the agency from responsibility for the loss or damage to public funds or property.
- 8.3 *Fidelity Fund; When Liable*** – When no relief of accountability is granted by COA, the agency concerned may file claim for reimbursement from the Fidelity Fund to the extent of the approved bond covered or amount of loss whichever is lower.
- 8.4 *Claims*** - Any and all claims against the Fidelity Fund shall be filed as a money claim with COA, with copy to BTr together with the evidence relating thereto. Claims approved by the COA shall constitute a legal claim against the Fidelity Fund.
- 8.5 *Requirements for Payment of Adjudicated Claim*** - The agency shall file a claim for payment from the Fidelity Fund with the BTr, attaching therewith the favorable findings of COA. The BTr shall process the claim in accordance with existing budgeting, accounting & auditing rules and regulations.
- 8.5.1** In case of defalcation, shortages and unrelieved losses in the account of bonded public officer, the claim shall be supported by the following documents:
- 8.5.1.1** Agency and COA findings and recommendation on the defalcation, shortages and unrelieved accountability;
 - 8.5.1.2** Latest Statement of Assets and Liabilities of the bonded official/employee;
 - 8.5.1.3** Proof of current and subsisting bond and payment of bond premium; and,

8.5.1.4 Other document/s which may be required by the BTr.

8.5.2 In case of proven shortages and defalcation, the public officer responsible thereto should be removed or relieved of his duties without prejudice to civil, criminal or administrative cases to be instilled.

8.5.3 Only approved claims shall be paid from the Fidelity Fund.

9.0 PENAL CLAUSE

Unjustified failure of an accountable public officer to comply with the requirements to apply the Fidelity Bond pursuant to this Circular and the PBL shall subject the responsible official/employee to applicable criminal, and/or administrative liability under the Revised Penal Code and PD No. 1445.

10.0 REPEALING CLAUSE

All circulars, orders and/or memoranda inconsistent herewith are hereby repealed and/or modified accordingly.

11.0 EFFECTIVITY

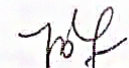
This Circular shall take effect fifteen (15) days after publication in two (2) newspapers of general circulation.


ROBERTO B. TAN

Treasurer of the Philippines

000592

Approved:


MARGARITO B. TEVES

Secretary of Finance

008366

Republic of the Philippines
Department of Finance
BUREAU OF THE TREASURY - A5514
Office of the District/Chief Treasury Operations Officer II

Annex A

National Capital Region - District I
Address

To: Land Bank of the Philippines
Intramuros Branch

ATAP NO. _____

AUTHORITY TO ACCEPT PAYMENT			
FOR DEPOSIT TO SAVINGS ACCOUNT OF THE TREASURER OF THE PHILIPPINES			
PAYING AGENCY		AREA CODE	
PAYING AGENCY CODE		DATE PREPARED	
ADDRESS		BILL NO. (YEAR-MONTH-NUMBER)	
COMPUTATION OF FIDELITY BOND PREMIUM DUE			
FUND CODE	TRANSACTION CODE	AMOUNT OF BOND (at 1.5% per annum/P150.00)	AMOUNT
			P
TOTAL AMOUNT PAYABLE			P
PREPARED BY:		APPROVED BY:	
Signature over Printed Name and Position		Signature over Printed Name and Position	
FOR BANK'S USE ONLY DETAILS OF PAYMENT			
PARTICULARS		DRAWEE BANK/NUMBER	
CASH		P	
CHECK			
TOTAL PAYMENT RECEIVED		P	
BANK MACHINE VALIDATION OF AMOUNT AND DATE			



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF THE TREASURY
INTRAMUROS, MANILA 1002
Regional Office No. _____

Transmittal No. _____

Date _____

CONFIRMATION LETTER

AGENCY CODE:

Sir:

This is to inform you that the request/s for bonding and/or cancellation of bonds of the following officials and employees of your Office/Agency has been approved and duly entered in the Registry of Bonded Public Officers maintained by (District/Provincial Office) of this Bureau

Risk No.	Name and Position of Bonded Public Officers	Station	Approved Amount of Bond	Effective Date	
				Bonding	Cancellation

Coverage of approved bond is one year from date of issue to be renewed on or before the anniversary date, otherwise bond is automatically cancelled.

Please notify this Office if there are changes within the effective period.

Very truly,

ROBERTO B. TAN, CEO II
Treasurer of the Philippines

By:

Regional Director

ANNEX C

REVISED SCHEDULE OF PREMIUM RATES


I. CASH ACCOUNTABILITY

MINIMUM CASH ACCOUNTABILITY	MAXIMUM CASH ACCOUNTABILITY	AMOUNT OF BOND	BOND PREMIUM
5,001.00	9,000.00	75% of their Total Cash Accountability	Bond Premium shall not be less than P150
9,001.00	12,000.00	9,000.00	150.00
12,001.00	15,000.00	11,250.00	168.75
15,001.00	18,000.00	13,500.00	202.50
18,001.00	21,000.00	16,750.00	251.25
21,001.00	25,000.00	18,900.00	283.50
25,001.00	30,000.00	22,500.00	337.50
30,001.00	35,000.00	26,250.00	393.75
35,001.00	40,000.00	30,000.00	450.00
40,001.00	50,000.00	37,500.00	562.50
50,001.00	60,000.00	45,000.00	675.00
60,001.00	80,000.00	60,000.00	900.00
80,001.00	100,000.00	75,000.00	1,125.00
100,001.00	250,000.00	100,000.00	1,500.00
250,001.00	500,000.00	225,000.00	3,375.00
500,001.00	750,000.00	350,250.00	5,253.75
750,001.00	1,000,000.00	500,000.00	7,500.00
1,000,001.00	2,500,000.00	750,000.00	11,250.00
2,500,001.00	5,000,000.00	1,500,000.00	22,500.00
5,000,001.00	25,000,000.00	3,500,000.00	52,500.00
25,000,001.00	75,000,000.00	4,000,000.00	60,000.00
75,000,001.00	100,000,000.00	5,000,000.00	75,000.00

II. PROPERTY ACCOUNTABILITY

1. Government Securities	30% of their Total Value	x 1.5% = Premium
2. Equipment	30% of their Total Value	x 1.5% = Premium
3. Supplies and Materials	50% of their Total Value	x 1.5% = Premium

III. FOR ACCOUNTABLE FORMS

<ul style="list-style-type: none"> a) Internal Revenue Stamp b) Documentary Stamp c) Customs Documentary Stamp d) Cash Tickets e) Postage and other Stamp Stocks f) Cattle Registration Certificates g) Marriage Certificates h) Auto Driver Certificates i) Motor Vehicle License j) Other Accountable Forms having face value 		10% of their Total Value rounded off to the nearest hundred	x 1.5% = Premium
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AGENCY LETTERHEAD

LIST OF ACCOUNTABLE PUBLIC OFFICERS
(FOR NEW APPLICANTS)

NAME OF PUBLIC OFFICER	DESIGNATION	AMOUNT OF ACCOUNTABILITY	REMARKS (WITH/WITHOUT PENDING CASE, STATE NATURE OF CASE)

Prepared by:

Certified and Approved by:

Signature over printed name

Name & Designation of Authorized Official

AGENCY LETTERHEAD

LIST OF BONDED PUBLIC OFFICERS
(FOR RENEWAL)

NAME OF PUBLIC OFFICER	DESIGNATION	EFFECTIVE DATE		RISK NO.	AMOUNT OF BOND	PREMIUM	REMARKS (WITH/WITHOUT PENDING CASE, STATE NATURE OF CASE)
		From	To				

Prepared by:

Certified and Approved by:

Signature over printed name_____
Name & Designation of Authorized Official

Entity Name : _____	Serial No. : _____
Fund Cluster : _____	Date : _____
ORDER OF PAYMENT	
The Collecting Officer Cash/Treasury Unit	
Please issue Official Receipt in favor of _____ <div style="text-align: right;">(Name of Payor)</div>	
_____ <div style="text-align: center;">(Address/Office of Payor)</div>	
in the amount of _____ (P _____) for payment of _____	
<div style="text-align: center;">(Purpose)</div> per Bill No. _____ dated _____.	
Please deposit the collections under Bank Account/s:	
<u>No.</u>	<u>Name of Bank</u>
<u>Amount</u>	P
Total	P
_____ Signature over Printed Name Head of Accounting Division/Unit/Authorized Official	



Republic of the Philippines
Department of Environment and Natural Resources
BIODIVERSITY MANAGEMENT BUREAU
Quezon Avenue, Diliman, Quezon City
Tel. Nos.: (632) 924-6031 to 35 Fax: (632) 924-0109, (632) 920-4486
Website: <http://www.bmb.gov.ph> E-mail: bmb@bmb.gov.ph

BILLING STATEMENT

TO : DIGITEL MOBILE PHILIPPINES INC.
RE : CONTRACT OF LEASE
Site Name: NINOY AQUINO PARKS AND WILDLIFE CENTER
Site ID : 31QZN303AB

This is to bill you in the total amount of **FOUR HUNDRED SIXTY FOUR THOUSAND TWO HUNDRED THIRTY FOUR AND EIGHTY TWO CENTAVOS (P464,234.82)** for the unpaid rent covering the following period:

CY 2014

June – December (@22,106.42/mo) - P154,744.94

CY 2015

January – December (@22,106.42/mo) - P265,277.04

CY 2016

January – February (@22,106.42/mo) - P 44,212.84

Please make cheque payments payable to **BIODIVERSITY MANAGEMENT BUREAU** (formerly Protected Areas and Wildlife Bureau).

Thank you.

NELSON G. CASTILLO
Park Operations Superintendent
Ninoy Aquino Parks and Wildlife Center

Noted :

IZEL D. IBARDOLAZA
Chief, Accounting Section
Biodiversity Management Bureau

<Insert date>

<Insert name>

<Insert address>

RE: OUTSTANDING ACCOUNT

<Insert name>

Kindly note that your account is now overdue. The total amount outstanding is PhP <insert amount>. Enclosed is a statement of account for your reference.

Please arrange payment of this account today.

Your prompt attention to this matter would be greatly appreciated. If you have any queries regarding this account, please contact our office as soon as possible.

If payment has recently been made, please accept our thanks and ignore this reminder.

Regards,

<Insert Name>

<Insert position>

<Insert date>

<Insert name>

<Insert address>

RE: SECOND REMINDER - OUTSTANDING ACCOUNT

<Insert name>

Kindly note your overdue account balance of PhP <insert amount> is still outstanding.

Please organise for settlement of this account today.

If payment has recently been made, please accept our thanks and ignore this reminder.

Regards,

<Insert Name>

<Insert position>

<Insert date>

<Insert name>

<Insert address>

RE: THIRD REMINDER - OUTSTANDING ACCOUNT

<Insert name>

Despite numerous requests for payment, your account remains outstanding.

Please note if your account is not paid within 7 days we will take legal action without further notice.

Regards,

<Insert Name>

<Insert position>

<Insert date>

<Insert name>

<Insert address>

RE: FINAL NOTICE - OUTSTANDING ACCOUNT

<Insert name>

Despite numerous requests for payment, your account still remains outstanding.

We demand payment of your outstanding account amounting to PhP <insert amount> or we will list your details with our legal unit on <insert specified date>.

If you wish to prevent this, please settle your account before the above date.

Regards,

<Insert Name>

<Insert position>



Funding the Republic

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
Intramuros, Maynila 1002

Annex J

TREASURY CIRCULAR No. 02 - 2014

June 16, 2014

TO: All Heads of Departments, Bureaus, Offices and Instrumentalities of the National Government, State Universities and Colleges, Authorized Government Depository/Servicing Banks and all others concerned

SUBJECT: Guidelines in the Opening of Bank Accounts for Receipts and MDS Disbursements of National Government Agencies

1.0 LEGAL BASIS

This Circular is issued pursuant to Executive Order No. 55 s. 2011, Executive Order No. 449 s. 1997 and Bangko Sentral ng Pilipinas (BSP) Circular No. 811 s. of 2013.

2.0 OBJECTIVES

- 2.1 To provide guidelines on the opening of bank account/s pertaining to receipts and disbursements of government agencies.
- 2.2 To establish a database for all bank accounts held by government agencies.
- 2.3 To promote transparency in public financial management.

3.0 PROCEDURE FOR OPENING OF BANK ACCOUNT

3.1 The Head of Agency or Authorized Representative shall:

3.1.1 Submit letter request to the Bureau of the Treasury (BTr) Regional Office in the area where the agency is located, supported by the information stated in the Request for Authority to Open Bank Account (BTr Form 1).

3.1.2 Submit an Undertaking in the form of BTr Form 2.

3.2 The BTr Regional Director shall evaluate and review the purpose and legal basis to open the account and completeness of the requirements as stated in Section 3.1.1.

3.3 The Treasurer of the Philippines through the BTr Regional Director shall communicate to the government agency the action taken on the request.

3.4 In case of transfer of depository/servicing bank/branch, the government agency shall:

3.4.1 Reconcile the account/s with the former bank/branch before the BTr will authorize the opening of any new account/s.

3.4.2 Close the MDS sub-account/s in the former bank/branch after the six (6) months validity of MDS checks issued.

3.4.3 Inform the concerned BTr Regional Office of the closure of the bank account for proper monitoring, within five (5) business days from the closure of the bank account.

3.5 The requirement under Section 3.1.2 shall not apply in the case of opening MDS sub-account.

4.0 BTR REGIONAL OFFICE RESPONSIBILITY

The BTr Regional Office shall:

- 4.1 Ensure the completeness of the Request for Authority to Open Bank Account (BTr Form 1).
- 4.2 Monitor the closure of accounts in cases of transfer of Authorized Government Depository/Servicing Bank/Branch.
- 4.3 Submit monthly report to Asset Management Service and Management Information Systems Service on any accounts opened or closed.

5.0 AGENCY RESPONSIBILITY

- 5.1 The government agency shall provide the concerned BTr Regional Office the duly accomplished BTr Form 1.
- 5.2 The Head of Agency or Authorized Representative shall execute and submit the Waiver of Confidentiality on each bank account in favor of BTr and the bank in the form of BTr Form 3.

6.0 BANK RESPONSIBILITY

An Authorized Government Depository/Servicing Bank shall:

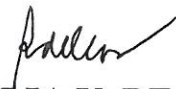
- 6.1 Ensure compliance with BSP Circular No. 811 s. 2013 in the opening of bank accounts by government agencies.
- 6.2 Accomplish BTr Form 1 on the account opened by the government agency.

7.0 REPEALING CLAUSE

All circulars, orders and memoranda inconsistent herewith are repealed, revoked, and/or modified accordingly.

8.0 EFFECTIVITY

This Order shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.


ROSALIA V. DE LEON
Treasurer of the Philippines

004735

REQUEST FOR AUTHORITY TO OPEN BANK ACCOUNT

1. Name of Agency/Bureau/Office

2. Type of Bank Account

☐ MDS

☐ SAVINGS ACCOUNT

☐ CURRENT ACCOUNT

☐ OTHERS _____

3. Legal Basis and Purpose of Opening the Account
(State pertinent section/provision)

☐ R.A. _____

☐ Others _____

☐ E.O. _____

(e.g. MOA, Department Order/Circular) Please attach copy

4. Funding Source

☐ R.A. _____ (GAA)

☐ Others _____

☐ GRANT

5. Authorized Signatory/Signatories

1. _____

2. _____

6. Bank Branch where the Agency/Bureau/Office intends to open an Account

7. SIGNATURE OVER PRINTED NAME OF AUTHORIZED OFFICER

Do not fill-up this portion (For Bureau of the Treasury use only)

8.

APPLICATION REF. NO.: _____

EVALUATED BY: _____

APPROVED/DISAPPROVED BY: _____

(Signature over printed name of the Regional Director)

Reason for disapproval: _____

Do not fill-up this portion (For the bank use only)

9.

This is to confirm the existence of Account Name _____
(Name of Agency)

with Account Number _____ in Branch _____.

Signature over printed name of the Authorized Bank Officer

UNDERTAKING**KNOW ALL MEN BY THESE PRESENTS:**

This Institution _____, **represented by** _____, with postal address at _____, under and by virtue of these presents, and in compliance with Treasury Circular No. ____-2014 in the opening of bank account, do hereby agree and undertake to execute, submit, and deliver to the Bureau of the Treasury and Authorized Government Depository/Servicing Bank a waiver of confidentiality for each bank account that will be opened or hereinafter be opened to account for government receipts and disbursements.

IN WITNESS WHEREOF, I have hereunto affixed my signature this ____ day of _____ in _____,

Name of Agency

By:

Head of Agency/Authorized Representative

SIGNED IN THE PRESENCE OF:

ACKNOWLEDGMENT

Republic of the Philippines)
 _____)S.S.

BEFORE ME, Notary Public for and in the _____ this ____ day of _____, 20____ personally appeared:

Name	Competent Proof of Identification	Issued on/Valid until
_____	_____	_____
Representing [name of Agency]		

known to me to be the same person/s who executed the foregoing Undertaking and acknowledged to me that the same is his/her true and voluntary act and deed and of the institution represented.

WITNESS MY HAND AND SEAL on the date and at the place first above written.

NOTARY PUBLIC

Doc. No. _____
 Page No. _____
 Book No. _____
 Series of _____

WAIVER OF CONFIDENTIALITY

KNOW ALL MEN BY THESE PRESENTS:

That in compliance with our Undertaking dated _____, in favor of the Bureau of the Treasury and the Authorized Government Depository/Servicing Bank, we, _____ hereby unconditionally waive our right to secrecy of
(Name of Institution)
 bank deposits under the Bank Secrecy Law over Account Number _____
(Name of Bank) in favor of the Bureau of the Treasury/Treasurer of the Philippines or Authorized Representative and the bank branch to which the bank account is opened and maintained.

That we declare that we have read this document and have fully understood its contents. We further declare that we voluntarily and willingly executed this Waiver with full knowledge of our rights under the law.

IN WITNESS WHEREOF, I have hereunto set my hand at _____, this ____ day of _____, 20____.

Name of Agency

By:

Head of Agency/Authorized Representative

SUBSCRIBED AND SWORN to before me this day of _____ affiant exhibited to me competent proof of his identity.

NOTARY PUBLIC

Page No. ____;
 Doc. No. ____;
 Book No. ____;
 Series of ____.

Annex K**COMMISSION ON AUDIT
MINISTRY OF FINANCE****JOINT CIRCULAR NO. 1-81**

TO : All Heads of Ministries, Bureaus and Offices, Self-Governing Boards and Commissions, State Universities and Colleges, Schools, Hospitals and Sanitaria, Regional/Field Offices; All National Collecting Officers, Local Treasurers, City, Unit Auditors, and Others Concerned.

SUBJECT : Amendments to Paragraph II, Sec. 2 of Department Order No. 20-73, (Ministry of Finance) dated June 14, 1973 on the Frequency of Deposits of National Collections Direct to the Bureau of the Treasury or through any of the authorized Government Depository Banks.

1.0 Purpose

This Circular is issued to amend the guidelines in the frequency of depositing national collections direct to the National Treasury or through any of the authorized government depository banks to minimize the expenses and man-hours spent relative thereto.

2.0 Frequency of Depositing National Collections and Number of Remittance Advices.

Paragraph II, Sec. 2 of Department Order No. 20-73 (Ministry of Finance) dated June 14, 1973 is hereby amended to read as follows:

2. Frequency of Deposits and Number of Remittance Advices.

a. Frequency of Deposits -

Collecting Officers shall deposit their national collections intact to the Bureau of the Treasury or to any authorized government depository bank as prescribed below:

Distance (Office to BTR/ Dep. Bank)	Travel Time (To and From Office to BTR/Dep. Bank – Ordinary Transp.	Accumulated Collections	Frequency Deposits
Less than 15 Km.	Less than 1 day	a.1 500 or more a.2 Less	a. Daily b. Weekly or as soon as

		than P500	collections reach P500.00
15 – 30 Km.	a. Less than 1 day	a.1 P2,000 or more a.2 Less than P2,000	a.1. Daily a.2 Weekly or as soon as collections reach P2,000.00
	b. A day or more	b.1 P2,000 or more b.2 Less than P2,000	b.1. Weekly b.2 Twice a month or as soon as collections reach P2,000.00
More than 30 kms.	a. Less than 1 day	a.1 P2,000 or more a.2 Less than P2,000	a.1. Daily a.2 Weekly or as soon as collections reach P2,000.00
	b. A day or more	b.1 More than P5,000 b.2 P2,000 – P5,000 b.3 Less than P2,000	b.1. Twice a week b.2 Weekly b.3 Monthly or as soon as collections reach P2,000.00

b. Number of Remittance Advice.

Only one set of remittance advice shall be prepared for every deposit for each agency. However, a separate set of remittance advices shall be prepared for the following:

- (1) Redeposit/replenishment of dishonored cash items.
- (2) Undeposited collections at the end of any calendar year deposited in the ensuing year under a separate remittance advice.

3.0 Responsibilities

Hheads of Agencies, COA Auditors and Treasury Provincial Fiscal Examiners shall strictly enforce the provisions of this Circular.

4.0 Repealing Clause

Provisions of Department Order No. 20-73 (Ministry of Finance) dated June 14, 1973 and pertinent provisions of Commission on Audit General Circular No. 130, dated June 16, 1975 and other circulars/orders that are inconsistent herewith are hereby revoked or modified accordingly.

5.0 Effectivity

This Circular shall take effect January 1, 1981.

(SGD.) FRANCISCO S. TANTUICO, JR.
Acting Chairman
Commission on Audit

(SGD.) ALFREDO PIO DE RODA, JR.
Acting Minister of Finance

**ACKNOWLEDGEMENT RECEIPT FOR DONATIONS/GRANTS IN-KIND
DENR-PA _____ IPAF**

Date: _____ **Control No:** _____

Donor's Name: _____
Authorized Representative: _____
Address: _____

Quantity	Unit	Article	Description	Value
Total				

Purpose of Donations: _____

Received the Donated articles for the purpose stated above:

 Name and Signature
 DENR Secretary/RD-PAMB Chair/
 Authorized Representative

CONFORME:

 Printed name and Signature
 Donor/Authorized Representative

Protected Area Visitor's Logbook Template

Date	Name	Nationality	Student	Adult	Senior/PWD	Age	Sex		Address	Purpose	Type of Fee Paid	Amount	Signature
							M	F					
Last entry for (date)													
Attested By:													
Special Collecting Officer													

CENRO:
PENRO:
REGION :

Function: Management and Development of Protected Areas Activity : Monitoring of Protected Area Visitors				PROTECTED AREAS, WILDLIFE AND COASTAL ZONE MANAGEMENT SERVICE Statistical Report ____ Quarter CY ____				DENR Statistical Form 5 PAWCZMS Statistical Form 1a	
Protected Area	Number of Visitors						Total Number of Visitors	Remarks	
	Local			Foreign					
	Sex		Total	Sex		Total			
	M	F		M	F				

Prepared and Compiled by:

Reviewed by:

Submitted by:



Funding the Republic

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
Intramuros, Maynila 1002

TREASURY CIRCULAR No. 02 - 2014
June 16, 2014

TO: Heads of National Government Agencies, State Universities and Colleges, All National Collecting Officers and Cashiers, Provincial/City/Municipal Treasurers, Bureau of the Treasury Regional Directors and Chief Treasury Operations Officers II /Officers-In-Charge, Branch Managers of Authorized Government Depository Banks and all others concerned

SUBJECT: Guidelines in Depositing National Collections to the National Treasury

1.0 PURPOSE

- 1.1 To prescribe the use of designated bank account number/s in depositing National Collections (NC) to the National Treasury.
- 1.2 To facilitate classification of remitted NC for improved reporting.
- 1.3 To facilitate and simplify the reconciliation of NC.

2.0 GENERAL GUIDELINES

- 2.1 The Bureau of the Treasury (BTr) shall open and maintain a bank account for each government agency that has an Agency Code assigned by the Department of Budget and Management (DBM).
- 2.2 Each government agency shall deposit its NC to the bank account number opened by the BTr.

- 2.3 The Authorized Government Depository Bank shall make available the bank account number opened by the BTr for each of its client government agency.
- 2.4 The National Collecting Officer (NCO) shall prepare and submit to BTr the List of Deposited Collections (LDC) and bank validated Deposit Slip, within the next banking day from collection date.
- 2.5 Electronic and direct remittance to the National Treasury such as, but not limited to, Point of Sales System, Mobile Wallet, National Single Window, and Authority to Debit Account, shall comply with the existing DBM Circular Letter Nos. 2013-16, 2013-16A, 2013-16B and separate procedures to be prescribed by BTr.

3.0 SPECIFIC GUIDELINES

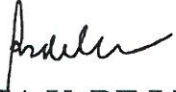
- 3.1 The NCO shall accomplish separate deposit slip for NCs to be deposited to the bank account of each recipient agency (regardless of fund code/s). See Annex “A” for illustration.
- 3.2 The NCO shall prepare and submit to BTr the LDC with corresponding validated deposit slip/s. The sample form of LDC is attached for reference as Annex “B”.
- 3.3 The NCO shall ensure that the total amount reflected in the LDC is equal to the sum of the corresponding deposit slip/s.
- 3.4 The CTOO II of the BTr District/Provincial Office shall compare the total amount in the LDC with the Daily Summary of Deposited Collections (DSDC)/Collection Report (CR) as reported by AGDB Branches. Any discrepancy in the DSDC/CR shall be corrected by the NCO and/or AGDB, as necessary, within the next banking day from submission of the DSDC/CR.

4.0 HELP DESK

The BTr District/Provincial Offices (<http://www.treasury.gov.ph/wp-content/uploads/2014/06/Directory-of-BTr-Provincial-Offices.pdf> & <http://www.treasury.gov.ph/wp-content/uploads/2014/06/Directory-of-BTr-Regional-Director.pdf>) or the BTr Help Desk (bankaccounts@treasury.gov.ph) may be contacted for any concerns or inquiries in connection with the implementation of this Circular.

5.0 EFFECTIVITY


This Order shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.


ROSALIA V. DE LEON
Treasurer of the Philippines

Sample Deposit Slips

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2492 09		MERCHANT/AGENCY NAME DPWH/B5702
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 271,447.52		

Note:

- Merchant/Agency Name — Name of Agency to be credited/Agency Code
- Reference Number 1 — Depositing or Collecting Agency
- Reference Number 2 — Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2492 76		MERCHANT/AGENCY NAME DOTC/B5082
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 22,025.48		

Note:

- Merchant/Agency Name — Name of Agency to be credited/Agency Code
- Reference Number 1 — Depositing or Collecting Agency
- Reference Number 2 — Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2589 50		MERCHANT/AGENCY NAME LTD-CD / D1931
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 440,535.00		

Note:

- Merchant/Agency Name – Name of Agency to be credited/Agency Code
- Reference Number 1 – Depositing or Collecting Agency
- Reference Number 2 – Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2524 50		MERCHANT/AGENCY NAME EMB / D1609
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 97,000.00		

Note:

- Merchant/Agency Name – Name of Agency to be credited/Agency Code
- Reference Number 1 – Depositing or Collecting Agency
- Reference Number 2 – Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated

 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2793 10		MERCHANT/AGENCY NAME UP/A0823
Reference Number 1 LTO-CO		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 72,890.00		

Note:

- Merchant/Agency Name — Name of Agency to be credited/Agency Code
- Reference Number 1 — Depositing or Collecting Agency
- Reference Number 2 — Agency Code of Depositing or Collecting Agency

Deposit No. 2014 -

LAND TRANSPORTATION OFFICE
LIST OF DEPOSITED COLLECTIONS

Date Collected : May 30, 2014

Name of Agency : Land Transportation Office

Name of Collecting Officer : JUAN DELA CRUZ

Section : Treasury, Collection Unit

NATURE OF COLLECTIONS (Revenue/Income Account Code)	Agency to be Credited	Agency Code	Fund Code	Amount
604 - Motor Vehicles User's Charge (5%)	DPWH	B5702	152	-
604 - Motor Vehicles User's Charge (7.5%)	DPWH	B5702	153	-
604 - Motor Vehicles User's Charge (80%)	DPWH	B5702	151	-
609 - Other Taxes (Axle Overloading) (5%)	DPWH	B5702	152	14,683.65
609 - Other Taxes (Axle Overloading) (7.5%)	DPWH	B5702	153	22,025.47
609 - Other Taxes (Axle Overloading) (80%)	DPWH	B5702	151	234,938.40
609 - Finance & Penalties - Tax Revenue (MVUC) (5%)	DPWH	B5702	152	-
609 - Finance & Penalties - Tax Revenue (MVUC) (7.5%)	DPWH	B5702	153	-
609 - Finance & Penalties - Tax Revenue (MVUC) (80%)	DPWH	B5702	151	-
	Sub-Total			271,647.52
609-Other Taxes (Axle Overloading) (7.5%)	DOTC	B5082	151	22,025.48
609 - Finance & Penalties - Tax Revenue (MVUC) (7.5%)	DOTC	B5082	151	-
	Sub-Total			22,025.48
578 - Other Taxes (Science Tax)	LTO - CO	D1931	101	-
578 - Finance & Penalties - Tax Revenue (Science Tax)	LTO - CO	D1931	101	-
608 - License Fees (Driver's Conductors and Student Permit)	LTO - CO	D1931	101	16,650.00
628 - Other Fees (MAIDRS, PETC, LES & Others)	LTO - CO	D1931	101	242,820.00
628 - Other Fees (Licensing)	LTO - CO	D1931	101	16,385.00
609 - Fines and Penalties - Fees, Permits & License Income (Law Enforcement)	LTO - CO	D1931	101	316,805.00
609 - Fines and Penalties - Fees, Permits & License Income (Licensing)	LTO - CO	D1931	101	16,125.00
609 - Fines and Penalties - Fees, Permits & License Income (Seat Belt Use Act)	LTO - CO	D1931	151	31,750.00
678 - Miscellaneous Income - Computer Fee	LTO - CO	D1931	151	-
678 - Miscellaneous Income - (MV/MC Plates, Tags % Stickers, ID Cards, Others)	LTO - CO	D1931	151	-
	Sub-Total			640,535.00
628 - Other Fees / Clean Air Act (RA8749)	EMB	D1609	155	97,000.00
	Sub-Total			97,000.00
416 - Due to NGA's - Legal Research Fund (LRF)	UP System	A0823	187	72,890.00
	Sub-Total			72,890.00
	GRAND TOTAL			1,104,098.00

IMPORTANT: A separate deposit slip shall be accomplished for each agency to be credited. In the above example, the collecting officer shall accomplish five(5) deposit slips, i.e. for the account of DPWH, DOTC, LTO-CO, EMB & UP System.

Breakdown:

Partial Deposit

Cash Deposit

Checks Deposit

Sub-Total

PMO

Sub-Total

TOTAL

1,104,098.00

Signature

JUAN DELA CRUZ

Name

LTO, Collecting Officer

Title



REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)

Intramuros, Maynila 1002

Funding the Republic

TREASURY CIRCULAR No. 05 - 2014

September 26, 2014

TO: Heads of National Government Agencies, State Universities and Colleges, All National Collecting Officers and Cashiers, Provincial/City/Municipal Treasurers, Bureau of the Treasury Regional Directors and Chief Treasury Operations Officers II /Officers-In-Charge, Branch Managers of Authorized Government Depository Banks and all others concerned

SUBJECT: Amendment to Treasury Circular No. 03-2014 dated June 16, 2014 re Guidelines in Depositing National Collections to the National Treasury

1.0 PURPOSE

- 1.1 To amend some provisions of Treasury Circular No. 03-2014 and clarify the responsibilities of National Collecting Officers (NCOs) and Authorized Government Depository Banks (AGDBs) to the National Treasury.
- 1.2 To facilitate classification of remitted National Collections (NCs) for improved reporting.
- 1.3 To facilitate and simplify the reconciliation of National Collections (NCs).

2.0 GENERAL GUIDELINES

2.1 Section 2.4 is hereby amended to read as follows:

“2.4 The National Collecting Officer (NCO) shall prepare and submit to National Treasury, thru the AGDB Branch, the List of Deposited Collections (LDC) and bank validated Deposit Slip, within the next banking day from collection date. The National Treasury District/Provincial Office shall pick-up at the AGDB Branch the LDC and bank validated Deposit Slip.”

2.2 A new section 2.6 is hereby added to read as follows:

“2.6 National Government Agencies (NGA), NCOs, AGDBs, and payment integrators/providers/ facilitators shall make prior coordination with National Treasury on any proposed implementation of payment systems for NCs affecting the National Collection System.”

3.0 SPECIFIC GUIDELINES

Provisions under 3.0 (Specific Guidelines) are hereby and supplemented to read as follows:

- 3.1 The NCO shall accomplish one deposit slip for the total amount of NCs to be deposited to the National Treasury. The NCO shall use the new bank account of the government agency (regardless of fund code/s) as opened by the National Treasury with the AGDBs. See Annex “A” for illustration.
- 3.2 The NCO shall prepare and submit to National Treasury, thru the AGDB Branch, the LDC with corresponding validated deposit slip. The sample form of LDC is attached for reference as Annex “B”.
- 3.3 The NCO shall ensure that the total amount reflected in the LDC is equal to the amount of the corresponding Deposit Slip. The National Treasury District/Provincial Office shall pick-up the bank validated Deposit Slip and corresponding LDC at the AGDB Branch.
- 3.4 The ADGB Head Office shall prepare and submit a daily collection report to National Treasury thru the TSA Reporting and Monitoring System (TRAMS).


3.5 The National Treasury National Cash Accounting Division (NCAD) shall validate the total collections remitted to the account of the National Treasury with Bangko Sentral ng Pilipinas (TSA Account) with the collection report submitted by the AGDB. Any discrepancy in the collection report shall be corrected by the AGDB in accordance with procedures and requirements under section of Treasury Circular No. 03-2013 dated December 11, 2013.

4.0 HELP DESK

The National Treasury District/Provincial Offices (<http://www.treasury.gov.ph/wp-content/uploads/2014/06/Directory-of-BTr-Provincial-Offices.pdf> & <http://www.treasury.gov.ph/wp-content/uploads/2014/06/Directory-of-BTr-Regional-Director.pdf>) or the National Treasury Help Desk (bankaccounts@treasury.gov.ph) may be contacted for any concerns or inquiries in connection with the implementation of this Circular.

5.0 EFFECTIVITY

This Order shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.


ROSALIA V. DE LEON
Treasurer of the Philippines

005688

Sample Deposit Slip

PAYMENT/DEPOSIT SLIP <small>This is your receipt when machine validated</small>	Name of Authorized Government Depository Bank (AGDB)		Date: MM/DD/YYYY	
	Please check the appropriate mode of payment: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account			
	MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER <div> <div>3</div> <div>4</div> <div>0</div> <div>2</div> <div></div> <div>2</div> <div>5</div> <div>7</div> <div>6</div> <div></div> <div>3</div> <div>5</div> </div>		MERCHANT/AGENCY NAME LAND TRANSPORTATION OFFICE	
	Reference Number 1 LAND TRANSPORTATION OFFICE		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ	
	Reference Number 2 D1931		Teller's Validation	
	Reference Number 3 (Numeric)			
	Amount ₱ 1,104,098.00			

Note:

- Merchant/Agency Name - *Name of Agency to be credited*
- Reference Number 1 - *Name of Depositing or Collecting Agency*
- Reference Number 2 - *Agency Code of Depositing or Collecting Agency*
- Printed Name and Signature of Payor/Depositor/Representative - *Name of NCO/Depositor (Agent)*
- Merchant/Agency Deposit Account Number - *Assigned Clearing Account of Agency*

n.b. Deposit Slip form vary according to bank.

Deposit No. 2014 - _____

LAND TRANSPORTATION OFFICE
LIST OF DEPOSITED COLLECTIONS

Date Collected : **August 30, 2014**Name of Agency : **Land Transportation Office**Name of Collecting Officer : **JUAN DELA CRUZ**Section : **Treasury, Collection Unit**

NATURE OF COLLECTIONS (Revenue/Income Account Code)	Agency to be Credited	Agency Code	Fund Code	Amount
604 - Motor Vehicles User's Charge (5%)	DPWH	B5702	152	-
604 - Motor Vehicles User's Charge (7.5%)	DPWH	B5702	153	-
604 - Motor Vehicles User's Charge (80%)	DPWH	B5702	151	-
609 - Other Taxes (Axle Overloading) (5%)	DPWH	B5702	152	14,683.65
609 - Other Taxes (Axle Overloading) (7.5%)	DPWH	B5702	153	22,025.47
609 - Other Taxes (Axle Overloading) (80%)	DPWH	B5702	151	234,938.40
609 - Finance & Penalties - Tax Revenue (MVUC) (5%)	DPWH	B5702	152	-
609 - Finance & Penalties - Tax Revenue (MVUC) (7.5%)	DPWH	B5702	153	-
609 - Finance & Penalties - Tax Revenue (MVUC) (80%)	DPWH	B5702	151	-
	Sub-Total			271,647.52
609-Other Taxes (Axle Overloading) (7.5%)	DOTC	B5082	151	22,025.48
609 - Finance & Penalties - Tax Revenue (MVUC) (7.5%)	DOTC	B5082	151	-
	Sub-Total			22,025.48
578 - Other Taxes (Science Tax)	LTO - CO	D1931	101	-
578 - Finance & Penalties - Tax Revenue (Science Tax)	LTO - CO	D1931	101	-
608 - License Fees (Driver's Conductors and Student Permit)	LTO - CO	D1931	101	16,650.00
628 - Other Fees (MAIDRS, PETC, LES & Others)	LTO - CO	D1931	101	242,820.00
628 - Other Fees (Licensing)	LTO - CO	D1931	101	16,385.00
609 - Fines and Penalties - Fees, Permits & License Income (Law Enforcement)	LTO - CO	D1931	101	316,805.00
609 - Fines and Penalties - Fees, Permits & License Income (Licensing))	LTO - CO	D1931	101	16,125.00
609 - Fines and Penalties - Fees, Permits & License Income (Seat Belt Use Act)	LTO - CO	D1931	151	31,750.00
678 - Miscellaneous Income - Computer Fee	LTO - CO	D1931	151	-
678 - Miscellaneous Income - (MV/MC Plates, Tags % Stickers, ID Cards, Others)	LTO - CO	D1931	151	-
	Sub-Total			640,535.00
628 - Other Fees / Clean Air Act (RA8749)	EMB	D1609	155	97,000.00
	Sub-Total			97,000.00
416 - Due to NGA's - Legal Research Fund (LRF)	UP System	A0823	187	72,890.00
	Sub-Total			72,890.00
	GRAND TOTAL			1,104,098.00

IMPORTANT: One deposit slip shall be accomplished for the total amount to be credited. In the above example, the collecting officer shall accomplish 1 (one) deposit slip for the account of LTO.

Breakdown:

Partial Deposit

-

Cash Deposit

-

Checks Deposit

-

Sub-Total

-

PMO

-

Sub-Total

-

TOTAL

1,104,098.00

Signature

JUAN DELA CRUZ

Name

LTO, Collecting Officer

Title

Municipality/City/Province: _____

Name of Collecting Officer/Cashier: _____

[illegible]

CASH RECEIPTS REGISTER (CRR)

INSTRUCTIONS

- A. The Collecting Officer/Cashier shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date. This shall be accomplished as follows:
1. **Page No.** – sheet/page number
 2. **Agency** – name of the Department/Agency
 3. **Sub-Office/District/Division** - name of the Operating Unit (OU) which maybe a sub-office, district, etc.
 4. **Name of Collecting Officer/Cashier** –duly designated Collecting Officer/Cashier of the OU
 5. **Designation** – official designation of the Collecting Officer/Cashier
 6. **Municipality/City/Province** – Municipality/City/Province where the OU is located
 7. **Date** - date of the Official Receipts (ORs) and Deposit Slips (DS).
 8. **OR No.**– serial number of the ORs issued including the cancelled ones listed in correct numerical sequence
 9. **Payor** – name of the person/agency/entity from whom the amount was received.
10. **Cash Collecting Officer (102):**
- **Receipts** – amount received/collected based on the ORs
 - **Deposits** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Permit Fees** – amount received for the issuance of permit
 - **Other Permit and Licenses Fees** – amount received for other permit or licenses issued.
 - **Clearance and Certification Fees** – amount received for the issuance of clearances or certifications
 - **Blank Columns** - for other types of receipts not indicated in the other columns
 - **Others** – shall be accomplished as follows:
 - **Description** – account title used in accordance with the prescribed Chart of Accounts (CA)
 - **Account Code** – account code used in accordance with the prescribed (CA)
 - **Amount** – amount received
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns.
- C. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns, such as, but not limited to the accounts summarized/recapitulated using the format below:

Recapitulation:

Account Description	Account Code	Amount
Fines and Penalties-Permits and Licenses	609	xxx
Fines and Penalties-Service Income	629	xxx
Fines and Penalties-Business Income	649	xxx
Salaries and Wages-Casual	705	xxx
Salaries and Wages-Emergency	707	xxx
Traveling Expenses – Local	751	xxx
Prior Years’ Adjustments	684	xxx
Total		xxx

- D. A new sheet shall be used at the beginning of each month. Each sheet shall be totalled and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- E. At the end of the month, this Register shall be totalled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- F. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Unit of concerned Central/Regional/Division Office to serve as basis in the preparation of the Journal Entry Voucher (JEV) for recording the transactions in the books of accounts.
- G. Every sheet shall be certified by the Collecting Officer/Cashier as follows:

“CERTIFIED CORRECT:

Signature over printed name

Collecting Officer/Cashier”



Republic of the Philippines
DEPARTMENT OF FINANCE
 Executive Tower Bldg., BSP Complex
 Roxas Blvd., Manila

DEPARTMENT ORDER NO. 28-99

TO: ALL NATIONAL COLLECTING OFFICERS; MUNICIPAL, CITY AND PROVINCIAL TREASURERS; TREASURY REGIONAL DIRECTORS AND TREASURY FISCAL EXAMINERS; CITY, PROVINCIAL AND BUREAU DIRECTORS, AND ALL OTHERS CONCERNED.

SUBJECT: SUPPLEMENTARY GUIDELINES TO SECTION III OF DEPARTMENT ORDER NO. 52-96 DATED 22 MAY 1996.

PURPOSE: To require National Collecting Officers (NCOs) and Local Treasurers (LTs) to submit Monthly Report of Collections and Deposits to the Treasury Provincial Fiscal Examiners concerned.

III. Responsibilities:

1. NCO / LT

- e. Accomplish the Monthly Report of Collections and Deposits (MRCD), prescribed format attached, and submit to the concerned Treasury Provincial Fiscal Examiners on or before the 10th day of the ensuing month.

2. TFE

- a. From the MRCD, check whether all collections reported by the NCO/LT are deposited on the same day or the next banking day, as the case maybe. Should there be any deviations to DOF Order No. 52-96, call the attention of the concerned NCO/LT in writing, copy furnished the Head of the Agency and the Resident COA Auditor.

This Department Order shall take effect on August 01, 1999


EDGARDO U. ESPIRITU
 Secretary



LAND BANK OF THE PHILIPPINES

ISO 14001 CERTIFIED

Official Depository of the Republic of the Philippines

February 24, 2015

THERESA MUNDITA S. LIM

Director

Biodiversity Management Bureau

Quezon Avenue, Diliman, Q.C.

Dear Madam:

Greetings from LANDBANK!

Relative to your request for waiver of the required initial deposit and maintaining balance for savings/regular current deposit accounts to be opened by BMB for the Integrated Protected Areas Fund (IPAF) with LBP servicing branches nationwide, we are pleased to inform you that the management has already approved your request. Consequently, accounts may now be opened even without the P10,000.00 initial deposit.

Furthermore, to avoid closure of these accounts in the system, we suggest that the funds intended for the IPAF of protected areas be credited within a week so as not to encounter future problems.

Thank you.

Very truly yours,


GRACE T. VILLAFRANCA

Head, North Avenue Branch

**STATEMENT OF REVENUES
(GENERAL FUND)
FY 2016-2020**

BP FORM 100

(In Thousand Pesos)

DEPARTMENT:				AGENCY:						
SOURCE OF REVENUE (1)	DESCRIPTION N SOURCE OF REVENUE (2)	OBJECT CODE (3)	LEGAL BASIS (4)	AMOUNT IN P'000						REMARK S (11)
				2016		2017	2018	2019	2020	
				ESTIMATE (5)	ACTUAL (6)	PROGRAM (7)	PROPOSED (8)	PROJECTIONS (9)	PROJECTIONS (10)	
TOTAL										
A. Free Portion										
-Tax Revenues										
-Non-Tax Revenues										
B. Earmarked Portion										
-Tax Revenues										
-Non-Tax Revenues										
PREPARED BY:			APPROVED BY:					DATE:		
_____			_____					_____		
CHIEF ACCOUNTANT			HEAD OF OFFICE/AGENCY					DAY/MO/YEAR		

STATEMENT OF REVENUES AND EXPENDITURES
 EARMARKED REVENUES
 FY 2019-2023

(In Thousand Pesos)

DEPARTMENT:						AGENCY:											REMARK S (17)
CATEGORY (1)	DESCRIPTION OF SOURCE OF REVENUE (2)	UACS OBJECT CODE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURE S (5)	FUND BALANCE as of DEC. 31, 2016 (6)	AMOUNT IN P'000											
						2019 ACTUAL		2020 PROGRAM		2021 PROPOSED		2022 PROJECTIONS		2023 PROJECTIONS			
						Revenue (7)	Expenditure (8)	Revenue (9)	Expenditure (10)	Revenue (11)	Expenditure (12)	Revenue (13)	Expenditure (14)	Revenue (15)	Expenditure (16)		
A. Special Account in the General Fund (Automatically Appropriated)																	
B. Use of Income, General Fund																	
GRAND TOTAL:																	
PREPARED BY:						APPROVED BY:						DATE:					
CHIEF ACCOUNTANT						HEAD OF OFFICE/AGENCY						DAY/MO/YEAR					

NOTE: The information reflected in this table shall be evaluated by the DBM for inclusion in Table C of the BESF.

STATEMENT OF OTHER RECEIPTS/EXPENDITURES

BP FORM 100-B

OFF-BUDGETARY AND CUSTODIAL FUNDS

FY 2019-2021

(In Thousand Pesos)

DEPARTMENT:					AGENCY:								
NATURE OF RECEIPTS (1)	FUNDING SOURCE CODE (2)	SOURCE OF REVENUE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURE S (5)	AMOUNT IN P'000							REMARKS (13)	
					CASH BALANCE as of DEC 31, 2019* (6)	2019 ACTUAL		2020 PROGRAM		2021 PROPOSED			
						Receipt (7)	Expenditure (8)	Receipt (9)	Expenditure (10)	Receipt (11)	Expenditure (12)		
I. Off-Budgetary Funds													
1. Revolving Fund													
2. Retained Income/Receipts													
II. Custodial Funds													
1. Trust Receipts													
2. Others													
PREPARED BY:				APPROVED BY:				APPROVED BY:				DATE:	
_____ CHIEF ACCOUNTANT				_____ HEAD OF OFFICE/AGENCY				_____ DAY/MO/YR					

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B of the BESF.

*Cash Balance as of Dec 31, 2019 shall be equivalent to the Cash Balance as of December 31, 2018 plus 2019 Actual Receipt minus 2019 Actual Expenditure.

BP FORM 201 - SCHEDULE B
OBLIGATIONS, BY OBJECT OF EXPENDITURES
MAINTENANCE AND OTHER OPERATING EXPENSES

(In Thousand Pesos)

DEPARTMENT:					AGENCY:				APPROPRIATION SOURCE (Please check): <table><tr><td><input type="checkbox"/></td><td>New Appropriation (Regular Agency Budget)</td></tr><tr><td><input type="checkbox"/></td><td>Automatic Appropriations</td></tr><tr><td><input type="checkbox"/></td><td>Continuing Appropriations</td></tr><tr><td><input type="checkbox"/></td><td>Others</td></tr></table>										<input type="checkbox"/>	New Appropriation (Regular Agency Budget)	<input type="checkbox"/>	Automatic Appropriations	<input type="checkbox"/>	Continuing Appropriations	<input type="checkbox"/>	Others	YEAR (Please check): <table><tr><td><input type="checkbox"/></td><td>2016 - Actual Obligations</td></tr><tr><td><input type="checkbox"/></td><td>2017 - Current Program</td></tr><tr><td><input type="checkbox"/></td><td>2018 - Total Proposed Program</td></tr><tr><td><input type="checkbox"/></td><td>TIER 1</td></tr><tr><td><input type="checkbox"/></td><td>TIER 2</td></tr></table>							<input type="checkbox"/>	2016 - Actual Obligations	<input type="checkbox"/>	2017 - Current Program	<input type="checkbox"/>	2018 - Total Proposed Program	<input type="checkbox"/>	TIER 1	<input type="checkbox"/>	TIER 2
<input type="checkbox"/>	New Appropriation (Regular Agency Budget)																																										
<input type="checkbox"/>	Automatic Appropriations																																										
<input type="checkbox"/>	Continuing Appropriations																																										
<input type="checkbox"/>	Others																																										
<input type="checkbox"/>	2016 - Actual Obligations																																										
<input type="checkbox"/>	2017 - Current Program																																										
<input type="checkbox"/>	2018 - Total Proposed Program																																										
<input type="checkbox"/>	TIER 1																																										
<input type="checkbox"/>	TIER 2																																										
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	Travelling	Training and Scholarship	Supplies and Materials	Utility	Communication	Awards, Rewards and Prizes	Survey, Research and Development	Demolition/ Relocation &Desilting/ Dredging	Generation, Transmission and Distribution	Confidential, Intelligence and Extraordinary	Professional Services	General Services	Repairs and Maintenance	Financial Assistance/ Subsidy	Taxes, Insurances & Other Fees	Labor and Wages	Adversiting	Representation	Printing and Publication	Transportation and Delivery	Rent/ Lease	Membership, Dues, Contributions to Org.	TOTAL																			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)																			
A. Cost Structure																																											
I. General Administration and Support																																											
a. Activity 1																																											
CO																																											
RO 1																																											
RO 2																																											
b. Project 1																																											
CO																																											
RO 1																																											
RO 2																																											
TOTAL AI																																											
II. General Administration and Support																																											
a. Activity 1																																											
CO																																											
RO 1																																											
RO 2																																											
b. Project 1																																											
CO																																											
RO 1																																											
RO 2																																											
TOTAL AII																																											
III. Operations																																											
Organizational Outcome 1																																											
PROGRAM 1																																											
SUB-PROGRAM 1																																											
a. Activity 1																																											
CO																																											
RO 1																																											
RO 2																																											
b. Project 1																																											
CO																																											
RO 1																																											
RO 2																																											
Organizational Outcome n																																											
PROGRAM n																																											
SUB-PROGRAM n																																											
a. Activity n																																											
CO																																											
RO 1																																											
RO 2																																											
b. Project n																																											
CO																																											
RO 1																																											
RO 2																																											
TOTAL AIII																																											
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																																											
TOTAL OBLIGATIONS																																											
Prepared by:					Certified Correct:							Approved by:							Date:																								
BUDGET OFFICER					PLANNING OFFICER							CHIEF ACCOUNTANT							HEAD OF OFFICE/AGENCY							DAY/MONTH/YEAR																	

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE D
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS

(In Thousand Pesos)

DEPARTMENT:	AGENCY:			APPROPRIATION SOURCE (Please check):					YEAR (Please check):				
				<input type="checkbox"/> New Appropriation (Regular Agency Budget)					<input type="checkbox"/> 2016 - Actual Obligations				
				<input type="checkbox"/> Automatic Appropriations					<input type="checkbox"/> 2017 - Current Program				
				<input type="checkbox"/> Continuing Appropriations					<input type="checkbox"/> 2018 - Total Proposed Program				
										<input type="checkbox"/> TIER 1			
										<input type="checkbox"/> TIER 2			
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	Investment Outlay	Land & Land Improvements Outlay	Buildings and Structures Outlay	Office Equipment, Furniture & Fixture	Maintenance and Equipment Outlay	Transport Equipment	Public Infrastructures	Reforestation Projects	Loans Outlay	Livestock and Crops Outlay	Work Animals Outlay	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
A. Cost Structure													
I. General Administration and Support													
a. Activity 1													
CO													
RO 1													
RO 2													
b. Project 1													
CO													
RO 1													
RO 2													
TOTAL AI													
II. General Administration and Support													
a. Activity 1													
CO													
RO 1													
RO 2													
b. Project 1													
CO													
RO 1													
RO 2													
TOTAL AII													
III. Operations													
Organizational Outcome 1													
PROGRAM 1													
SUB-PROGRAM 1													
a. Activity 1													
CO													
RO 1													
RO 2													
b. Project 1													
CO													
RO 1													
RO 2													
Organizational Outcome n													
PROGRAM n													
SUB-PROGRAM n													
a. Activity n													
CO													
RO 1													
RO 2													
b. Project n													
CO													
RO 1													
RO 2													
TOTAL AIII													
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS													
TOTAL OBLIGATIONS													
Prepared by:				Certified Correct:				Approved by:				Date:	
_____ BUDGET OFFICER		_____ PLANNING OFFICER		_____ CHIEF ACCOUNTANT				_____ HEAD OF OFFICE/AGENCY				_____ DAY/MONTH/YEAR	

Including Associated Cost by P/A/P

FY 2019 FINANCIAL PLAN
(In Thousand Pesos)

BED No. 1

Department : ENVIRONMENT AND NATURAL RESOURCES
Operating Unit :
Protected Area : <name>, <location>
Organization Code (UACS) :
Fund Code :

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program										
		Actual Jan. 1-Dec. 31	Actual Oct.1- Dec.31	Total	TOTAL	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative List)				
						Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub- Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
Special Account in the General Fund (Please specify)															

Prepared By:Reviewed By:Noted by:Approved By:

<name><name><name><name>

PASudesignationPENR OfficerRegional Executive Director

Date:Date:Date:Date:

FINANCIAL PLAN (BED No. 1)

Instructions

The **Financial Plan** (FP) shall contain the OU/agency's performance in the current year and plans during the budget year, in terms of obligation program, consistent with its budget level per National Expenditure Program (NEP) inclusive of automatic appropriations for the budget year. ***For FY 2014, agencies should align their 2013 PAP/MFO as reflected in the NEP - Performance-Informed Budget (PIB), if feasible. Otherwise, current year's obligations shall be submitted separately.***

Column 1 Part A includes all programs, activities and projects (P/A/P) to be implemented, categorized by cost structure, by allotment class and by fund source, including automatic appropriations and special purpose funds. This shall also disclose the Major Final Outputs (MFOs) where the specific P/A/Ps under Operations shall be attributed. MFOs are goods/ services that a department / agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.

Part B shall highlight the Major Programs and Projects enrolled/attribution to the Program Budgeting Approach per NBM No. 118, and those committed to the President and whose outputs are being closely monitored by the Presidential Management Staff (PMS). These Major Programs and Projects must be duly aligned to one or several priority areas of spending of the government, otherwise known as the Key Results Areas (KRAs) pursuant to EO No. 43, as follows:

- (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
- (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
- (3) Rapid, Inclusive and Sustained Economic Growth;
- (4) Just and Lasting Peace and Rule of Law; and
- (5) Integrity of the Environment and Climate Change Mitigation and Adaption.

These identified key or major programs/projects shall be correspondingly presented in the Physical Plan to ensure that funding and work implementation schedule are synchronized.

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

Columns 3 to 5 Total current year's obligations, composed of actual obligations for the period Jan. 1 to Sept. 30 and estimated obligations for October 1 to December 31.

Column 6 The total approved budget level of the agency under its specific budget including agency specific allocations under special purpose fund (e.g., School Building Program and pension requirements under Pension and Gratuity Fund). It is understood that funding requirements which shall be covered by the Special Budget Requests (SBRs) for the release of items categorized "For Later Release" (Negative List) are already included in this FP.

Columns 7 to 16 Obligation program for the Budget Year under the Agency Specific Budget i.e., the estimated quarterly commitments/obligations that could be made/incurred, broken down into:

- a) Comprehensive Release, by quarter (Columns 7-11). This shall be the basis of the agencies to enter into commitments / obligations as reflected under DBM National Budget Circular to be issued for the purpose.
- b) For Later Release (Columns 12-16). This pertains to the negative list enumerated under the aforementioned DBM Circular. Release of which shall be made through a SARO subject to compliance of certain documentary requirements or specific authorizations.

The FP shall be submitted to DBM on or before **November 30 of the year.**

This form shall likewise be filled up **separately** and submitted to DBM to support SBRs covering multi-user Special Purpose Funds e.g., Calamity Fund and e-Gov Fund.

Upon effectivity of the GAA, in case there were any changes made by Congress i.e., decrease or increase on the NEP level, the OU/agency concerned shall submit a **revised** Financial Plan **on or before January 07.**

FY 2019 PHYSICAL PLAN

Department : ENVIRONMENT AND NATURAL RESOURCES
Operating Unit : _____
Protected Area : _____
Organization Code (UACS) : _____
FUND CODE : _____

Particulars	UACS CODE	Current Year's Accomplishments			Physical Targets (Budget Year)					Variance	Remarks
		Actual Jan. 1- Dece. 31	Estimate	TOTAL	TOTAL	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11=6-5	12
Part A SPECIAL ACCOUNT IN THE GENERAL FUND (INTEGRATED PROTECTED AREA FUND)											

Prepared by: Reviewed by: Noted by: Approved by:

name name name name name
PASu *designation* *designation* *PENR Officer* *Regional Executive Director*
Date: Date: Date: Date: Date:

PHYSICAL PLAN (BED No. 2)

Instructions

The **Physical Plan** shall contain the performance targets of the department/agency consistent with the targets embodied in the National Expenditure Program (NEP): Section 4 - Performance Informed Budget. *For FY 2014, agencies shall align their 2013 MFO/PI as reflected in the NEP- Performance Informed Budget (PIB), if feasible. Otherwise, current years' accomplishments shall be submitted separately.*

Column 1 Part A shall reflect the Cost Structure, Major Final Outputs (MFOs) and the corresponding Performance Indicators (PIs).

MFOs are goods/ services that a department / agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.

PI is a characteristic of performance (quantity, quality, and timeliness) which will be measured to illustrate the standard of performance by which a department/agency has delivered its MFOs.

It is understood that the corresponding MFOs and PIs for Automatic Appropriations (i.e., Special Account in the General Fund) are subsumed in MFOs under Operations if applicable.

Part B shall highlight the targets of the Major Programs and Projects that are enrolled/attribution to the Program Budgeting Approach per NBM No. 118, and those committed to the President and whose outputs are being closely monitored by the Presidential Management Staff (PMS). These Major Programs and Projects must be duly aligned to any five (5) priority areas of spending of the government, otherwise known as the Key Result Areas (KRAs) pursuant to EO No. 43, follows:

- (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
- (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
- (3) Rapid, Inclusive and Sustained Economic Growth;
- (4) Just and Lasting Peace and Rule of Law; and
- (5) Integrity of the Environment and Climate Change Mitigation and Adaption.

For Programs/Projects closely monitored by the Office of the President, targets shall be consistent with Section 4 - Performance Information of the NEP and Form B of the Performance-Based Bonus (PBB) forms. For other Projects consider those milestones indicated in the approved project profile.

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

Columns 3-5 Current year's accomplishments, composed of actual performance for the period Jan. 1 to Sept. 30 and estimated accomplishments for October 1 to December 31.

Columns 6-10 Refers to the Physical Targets of a department/agency for the entire year with quarterly targets.

Column 11 The difference between columns 6 and 5.

Column 12 As a rule, the target for the budget year should indicate an improving trend over the accomplishments in current year. Any variance that may arise from current year's accomplishment versus the budget year's targets shall be disclosed/justified under the remarks column.

Upon effectivity of the GAA, in case there were any changes made by Congress i.e., decrease or increase on the NEP level, the OU/agency concerned shall submit a revised Physical Plan on or before January 07.

This shall be submitted to DBM on or before November 30 of the year.

FY 2019 MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

Department : ENVIRONMENT AND NATURAL RESOURCES
Operating Unit :
Protected Area :
Organization Code (UACS) :
Fund Code :

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM																
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4			
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20
TOTAL					0				0				0				0			

Footnote: Please cite assumptions/parameters used

Prepared By:	Reviewed by:	Noted By:	Approved By:
name PASu	name designation	name PENR Officer	name Regional Executive Director
Date:	Date:	Date:	Date:

MONTHLY DISBURSEMENT PROGRAM - BED No. 3
INSTRUCTIONS

1. The Monthly Disbursement Program (MDP) shall reflect the monthly disbursement requirements of agencies/operating units (OUs), by fund category. This shall be used by DBM as basis for determining the monthly level of NCAs/other disbursement authorities to be issued to agencies/OUs. In preparing the MDP, the agency/OU shall consider and disclose by footnote the following assumptions and other factors:
 - Seasonality (peak and slack times) of activities and other factors that will tend to influence programming, to wit:
 - PS** shall consider the timing on the grant of PS benefits e.g., March program shall include PIB, April program shall include Uniform Allowance and May program shall include one-half of the year-end benefits (YEB), as well as the November program.
 - MOOE** shall consider activities/work program that would require adjustments e.g. payment of rentals and procurement of supplies and materials.
 - CO** shall consider the schedule of work targets e.g., initial construction activities will only entail 15% mobilization cost and the balance shall be in accordance with the work program; purchase of equipment will require NCA only on the expected delivery date, not during procurement stage; construction of farm-to-market roads, irrigation projects and other infrastructure projects shall be scheduled during the first quarter of the year in consideration of our country's good weather condition.
 - For foreign-assisted projects (FAPs), the timing of the peso counterpart and loan proceeds (LP) components shall be synchronized i.e., cash portion of LP component shall depend on the expected receipt of the BTr certification on the availability of LP from the lending institution.
2. The total requirement under the MDP may or may not be equal to the department/agency/OU's total obligation program per Financial Plan (BED No. 1). The disbursement requirements of agency/OU shall be presented in the MDP by disbursement authority, by fund category, and by allotment class.
 - * **Notice of Cash Allocation (NCA)** requirements under:
 - Current Year Budget
 - Agency specific budget for the current year per NEP level, further disaggregated into "Comprehensive Release" and "For Later Release - Negative List" portions per Financial Plan;
 - Foreign Assisted Projects GOP Counterpart and Loan Proceeds;
 - Special Purpose Fund - Agency specific only (e.g., School Building Program and Miscellaneous Personnel Benefits Fund for creation/unfilled positions for DepEd);
 - Automatic Appropriations i.e., RLIP and Special Account in the General Fund.
 - Prior Year Obligation **(to be prepared by the Accountant)**
 - Prior Years' Accounts Payable - goods/services already delivered by the creditors to the agency but remained unpaid as of December 31.
 - Not Yet Due and Demandable Obligations - commitment/obligation covered with valid contract not yet delivered by the creditor as of December 31 but are projected to become **A/Ps during the Budget Year (actual as of September plus estimated obligation for the fourth quarter)**.
 - * **Cash Disbursement Ceiling (CDC)** for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE.
 - * **Non-Cash Availment Authority (NCAA)** for the cost of goods and services paid directly by lending institutions to creditors of the NGAs/GOCCs implementing a foreign assisted project.
 - * **Tax Remittance Advice (TRA)** - The estimated requirements pertaining to remittance of taxes thru TRA shall be presented as a deduction to the total program under a separate column (Column 4). The estimated taxes shall be based on the following: For PS - 8% withholding tax for salaries; and for MOOE/CO - 5% withholding tax
 - * **Others for other tax expenditures such as Custom Duties and Taxes, BTr Documentary Stamp, etc**
3. Part B shall highlight the MDP for the Major Programs and Projects enrolled/attributed to the Program Budgeting Approach per NBM No. 118, and those committed to the President and whose outputs are being closely monitored by the Presidential Management Staff (PMS). These Major Programs and Projects must be duly aligned to any five (5) priority areas of spending of the government, otherwise known as the Key Results Areas (KRAs) pursuant to EO No. 43, as follows:
 - (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
 - (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
 - (3) Rapid, Inclusive and Sustained Economic Growth;
 - (4) Just and Lasting Peace and Rule of Law; and
 - (5) Integrity of the Environment and Climate Change Mitigation and Adaption.
4. UACS Code, per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013 shall be adopted.
5. The MDP shall be submitted to DBM on or before November 30 of the year. This form shall likewise be filled up separately and submitted to DBM to support SBRs covering Multi-User Special Purpose Funds e.g., Calamity Fund and e-Gov Fund.
6. In case there is necessity to modify the cash requirement estimates, the agency may submit a revised MDP **once** a year (not later than May 31), supported with justification.

BUDGET UTILIZATION REQUEST AND STATUS					Serial No. : _____ Date : _____ Fund Cluster : _____		
_____ Entity Name							
Payee							
Office							
Address							
Responsibility Center	Particulars	MFO/PAP	UACS Object Code/ Expenditures	Amount			
Total							
A.	Certified: Charges to appropriation/budget necessary, lawful and under my direct supervision; and supporting documents valid, proper and legal			B.	Certified: Budget available and utilized for the purpose/adjustment necessary as indicated above		
Signature : _____				Signature : _____			
Printed Name: _____				Printed Name: _____			
Position : _____				Position : _____			
Head, Requesting Office/Authorized Representative				Head, Budget Division/Unit/Authorized Representative			
Date : _____				Date : _____			
C.	STATUS OF UTILIZATION						
Reference			Amount				
Date	Particulars	BURS/JEV/RCI/ RADAI/RTRAI No.	Utilization	Payable	Payment	Balance	
			(a)	(b)	(c)	Not Yet Due (a-b)	Due and Demandable (b-c)

Monthly Report on Resource Users and Rates of Resource Use Fees

Protected Area:

Type of Fee	No. of Users (Year)			Frequency of Payment	Rate/Fee per Type (Year) (col 6)	Total Collection (Year) (col 7)
	Female (col 2)	Male (col 3)	Total (col 4)			
PA Entrance Fees						
Philippine Residents						
Adult						
Children/Student						
Senior Citizens						
Non-Philippine Residents						
Facilities User Fee						
<i>Enumerate types of facilities e.g. tabkes, picnic sheds, swimming</i>						
Development Fees						
<i>Enumerate types of development activities e.g. resort establishment, telecom towers</i>						
Package Tour Fee						
<i>Enumerate types of package tours</i>						
Resource User Fees						
<i>Enumerate types of resource user fees</i>						
Concession Fees						
<i>Enumerate types of resource user fees</i>						
Recreational Fees						
<i>Enumerate types of recreational fees</i>						
Royalty Fees						
<i>Enumerate types of royalty fees</i>						
Filming Fees						
Garbage Collection Fees						
Others, if any						

Prepared by:

PASu

CENRO:
PENRO:
REGION :

Function: Management and Development of Protected Areas Activity : Monitoring of Income Generated within Protected Areas		PROTECTED AREAS, WILDLIFE AND COASTAL ZONE MANAGEMENT SERVICE Statistical Report ____ Quarter CY ____								DENR Statistical Form 5 PAWCZMS Statistical Form 1b			
Protected Area / PA Sub-fund Code	Income Generated (Peso)									Amount / Date Deposited to BTR			Remarks/ (Others)
	Protected	Facilities User Fee	Resource User Fee	Concession Fee	Development Fee/ Royalty	Contribution/ Donation	Fines and Penalties	Others (Pls. specify)	Total Income	Retained Income	SAGF	Total Income	
	Area Entrance Fee												

Prepared and Compiled by:

Reviewed by:

Submitted by:

QUARTERLY PHYSICAL REPORT OF OPERATION

As of _____

Department : _____
Entity Name : _____
Operating Unit : _____
Organization Code (UACS) : _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations
	Off-Budget Account

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of _____	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Part A I. Operations MFO 1 - [Description] Performance Indicator (Set 1) Quantity Quality Timeliness ...continue down to the last Set of Pls ...continue down to the last MFO II. Projects Target 1 Target 2 ... continue down to the last target ... continue down to the last project III. Automatic Appropriations Special Account in the General Fund (Please specify) MFO 1 - [Description] Performance Indicator (Set 1) ... continue down to the last SAGF/MFO Part B Major Programs/Projects KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance Program Budgeting: Education Program MPP Target 1 Target 2 ... Other Major Programs and Projects PAP Target 1 Target 2continue down to the last PAP ...continue down to the last Program Budgeting ...continue down to the last KRA													

Prepared By:

Planning Services Head / Planning Officer
Date: _____

In coordination with:

Financial Services Head/ Budget Officer
Date: _____

Approved by:

Agency Head/ Department Secretary
Date: _____

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As of the Quarter Ending _____
(In Pesos)

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS/COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
A. General Fund (formerly Fund 101)													
- Tax													
Documentary Stamp Tax	40104010 00												
- Non-Tax													
Permit Fees Import	40201010 01												
B. Special Account in the General Fund (formerly Fund 105, 183, 401, 151-159)													
- Tax													
- Non-Tax													
C. Off-Budget Accounts (formerly Fund 161 to 164, etc.)													
D. Custodial Funds (formerly Fund 101-184, 187)													
TOTAL													

Certified Correct:

Chief Accountant

Date: _____

Approved By:

Agency Head/Department Secretary/
Authorized Representative

Date: _____

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending _____

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered) : _____

Particulars	UACS CODE	Approved Budget			Budget Utilization					Disbursements					BALANCES		
		Approved Budgeted Revenue	Adjustments (Additions, Reductions, Realignment)	Adjusted Budgeted Revenue	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
																Due and Demandable / Accounts Payable	Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
I. Agency Approved Budget																	
<i>General Administration and Support</i>																	
General Administration and Supervision																	
PAP																	
PS																	
MOOE																	
CO																	
Support to Operations																	
PAP																	
PS																	
MOOE																	
CO																	
Operations																	
MFO 1 - [MFO Description]																	
PAP																	
PS																	
MOOE																	
CO																	
...continue down to the last PAP																	
...continue down to the last MFO																	
GRAND TOTAL																	
PS																	
MOOE																	
CO																	
Recapitulation by MFO:																	
MFO 1																	
MFO 2																	
...continue down to the last MFO																	
OF WHICH:																	
Major Programs/Projects																	
KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance																	
Program Budgeting:																	
MPP																	
Other Major Programs and Projects and monitored by the President through PMS																	
PAP																	
...continue down to the last PAP																	
...continue down to the last Program Budgeting																	
...continue down to the last KRA																	
Certified Correct:		Certified Correct:			Recommending Approval:					Approved By:							
_____ Budget Officer Date: _____		align="center">_____ Chief Accountant Date: _____			align="center">_____ Director, PFMS Date: _____					align="center">_____ Agency Head/Department Secretary Date: _____							

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

As of the Quarter Ending _____

Department: _____
 Entity Name: _____
 Operating Unit: _____
 Organization Code (UACS): _____
 Funding Source Code (as clustered): _____

Particulars	UACS CODE	Approved Budget			Budget Utilization					Disbursements					BALANCES		
		Approved Budgeted Revenue	Adjustments (Additions, Reductions, Realignment)	Adjusted Budgeted Revenue	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
																Due and Demandable / Accounts Payable	Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Personnel Services																	
Salaries and Wages																	
Salaries and Wages - Regular																	
Basic Salary - Civilian	50101010 01																
Basic Pay - Military/Uniformed Personnel	50101010 02																
Salaries and Wages - Contractual																	
Other Compensation																	
Personnel Economic Relief Allowance (PERA)																	
PERA - Civilian																	
PERA - Military/Uniformed Personnel																	
Representation Expenses																	
Transportation Allowance																	
Transportation Allowance																	
RATA of Sectoral/Alternate Sectoral Representatives																	
<i>Continue down to the last object of expenditure...</i>																	
Maintenance & Other Operating Expenses																	
Traveling Expenses																	
Traveling Expenses - Local	50201000 00																
Traveling Expenses - Foreign	50201010 00																
Training and Scholarship Expenses																	
Training Expenses																	
Scholarship Grants/Expenses	50201020 00																
Supplies and Materials Expenses																	
Office Supplies Expenses																	
Accountable Forms Expenses																	
Non-Accountable Forms Expenses																	
Animal/Zoological Supplies Expenses																	
Food Supplies Expenses																	
Welfare Goods Expenses																	
Drugs and Medicines Expenses																	
Medical, Dental and Laboratory Supplies Expenses																	
Fuel, Oil and Lubricants Expenses																	
Agricultural and Marine Supplies Expenses																	
Textbooks and Instructional Materials Expenses																	
Textbooks and Instructional Materials Expenses																	
Chalk Allowance																	
Military, Police and Traffic Supplies Expenses																	
Chemical and Filtering Supplies Expenses																	
Other Supplies and Materials Expenses																	
Utility Expenses																	
Water Expenses																	
Electricity Expenses																	
<i>Continue down to the last object of expenditure...</i>																	

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered): _____

Particulars	UACS CODE	Approved Budget			Budget Utilization					Disbursements					BALANCES		
		Approved Budgeted Revenue	Adjustments (Additions, Reductions, Realignment)	Adjusted Budgeted Revenue	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
																Due and Demandable / Accounts Payable	Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
Financial Expenses																	
Management Supervision/Trusteeship Fees																	
Interest Expenses																	
Interest Paid to Non Residents																	
Interest Paid to Residents other than General Government																	
Interest Paid to other General Government Units																	
Continue down to the last object of expenditure...																	
Capital Outlays																	
Property, Plant and Equipment Outlay																	
Buildings and Other Structures Outlay	50604040 00																
Buildings	50604040 01																
School Buildings	50604040 02																
Hospitals and Health Centers	50604040 03																
Markets	50604040 04																
Machinery and Equipment Outlay	50604050 00																
Machinery	50604050 01																
Office Equipment	50604050 02																
Information and Communication Technology Equipment	50604050 03																
(sample object of expenditure only)																	
Continue down to the last object of expenditure...																	
GRAND TOTAL																	

Certified Correct:	Certified Correct:	commending Approv	Approved By:
_____	_____	_____	_____
<i>Budget Officer</i>	<i>Chief Accountant</i>	<i>Director, PFMS</i>	<i>Agency Head/Department Secretary</i>
Date: _____	Date: _____	Date: _____	Date: _____

Department: _____
 Entity Name: _____
 Operating Units: _____
 Organization Code (UACS): _____
 Funding Source Code (as clustered): _____
 (e.g. Old Fund Code: 101,102, 151)

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MONTHLY REPORT OF DISBURSEMENTS

For the month of _____, 20____

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered): _____
(e.g. Old Fund Code: 101,102, 151)

PARTICULARS	CURRENT YEAR BUDGET					PRIOR YEAR'S BUDGET												SUB-TOTAL	TRUST LIABILITIES				GRAND TOTAL					Remarks
	PS	MOOE	Fin. Exp	CO	TOTAL	PRIOR YEAR'S ACCOUNTS PAYABLE					CURRENT YEAR'S ACCOUNTS PAYABLE					TOTAL	PS		MOOE	CO	TOTAL	PS	MOOE	Fin. Exp	CO	TOTAL		
						PS	MOOE	Fin. Exp	CO	Sub-Total	PS	MOOE	Fin. Exp	CO	Sub-Total													
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28	
Notice of Cash Allocation (NCA) MDS Checks Issued Advice to Debit Account Working Fund (NCA issued to BTr) Tax Remittance Advices Issued (TRA) Cash Disbursement Ceiling (CDC) Non-Cash Availment Authority (NCAA) Others (CDT, BTr Docs Stamp, etc.) TOTAL																											e.g. Reasons for over or under spending and the catch-up plan	
FEBRUARY																												
Notice of Cash Allocation MDS Checks Issued Advice to Debit Account Tax Remittance Advices Issued Cash Disbursement Ceiling Non-Cash Availment Authority Others (CDT, Docs Stamp, etc.) TOTAL																												
MARCH																												
Notice of Cash Allocation MDS Checks Issued Advice to Debit Account Tax Remittance Advices Issued Cash Disbursement Ceiling Non-Cash Availment Authority Others (CDT, Docs Stamp, etc.) TOTAL																												
1ST QUARTER																												
Notice of Cash Allocation MDS Checks Issued Advice to Debit Account Tax Remittance Advices Issued Cash Disbursement Ceiling Non-Cash Availment Authority Others (CDT, Docs Stamp, etc.) TOTAL																												
GRAND TOTAL																												
<div>SUMMARY:</div> <div><div><div><div>Previous Report (Feb)</div><div>This month (March)</div><div>As of Date</div></div><div><div>Total Disbursement Authorities Received</div><div>NCA</div><div>Working Fund</div><div>TRA</div><div>CDC</div><div>NCAA</div><div>Others (CDT, BTr Docs Stamp, etc.)</div><div>Less: Notice of Transfer Allocations (NTA)* issued</div><div>Total Disbursements Authorities Available</div><div>Less: Lapsed NCA</div><div>Disbursements *</div><div>Balance of Disbursements Authorities as of to date</div><div>Notes: The use of NTA is discouraged</div><div>* Amounts should tally</div></div><div><div>Certified Correct:</div><div>Agency Chief Accountant</div><div>Date:</div></div></div><div><div><div>Previous Report (Feb)</div><div>This month (March)</div><div>As of Date</div></div><div><div>Total Disbursements Program</div><div>Less: * Actual Disbursements</div><div>(Over)/Under spending</div></div><div><div>Approved By:</div><div>Head of Agency or Authorized Representative</div><div>Date:</div></div></div></div>																												



Republic of the Philippines
 Department of Environment and Natural Resources
BIODIVERSITY MANAGEMENT BUREAU
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 Tel. Nos.: (632) 924-6031 to 35 Fax: (632) 924-0109, (632) 920-4486
 Website: <http://www.bmb.gov.ph> E-mail: bmb@bmb.gov.ph

JUN 30 2016

TECHNICAL BULLETIN
 No. 2016 - 02

**SUBJECT : ALLOCATION CRITERIA FOR THE
 DISBURSEMENT OF FUNDS FROM THE
 INTEGRATED PROTECTED AREA FUND – SPECIAL
 ACCOUNT IN THE GENERAL FUND (IPAF-SAGF)**

Pursuant to Section 16 of RA 7586 otherwise known as the National Integrated Protected Areas System (NIPAS) Act of 1992, as amended by RA 10629, and its Implementing Guidelines, the Joint DENR-DBM Memorandum Circular No. 2014-01, and in order to provide standards in accessing the Integrated Protected Area Fund – Special Account in the General Fund (IPAF-SAGF-25%), the following guidelines governing the allocation for the disbursement of the IPAF-SAGF are hereby promulgated:

1. Qualifying Criteria

The following criteria must be complied with to qualify in accessing the IPAF-SAGF:

- 1.1 With active Protected Area Management Board (PAMB) as evidenced by minutes of meetings, resolutions passed, and accomplishment reports submitted;
- 1.2 With Management Plan updated within the last 3 years reckoned from the time the request is made;
- 1.3 Good track record in terms of timeliness and completeness of accomplishment reports, budget proposals and other required documents; and
- 1.4 Without or with limited funding assistance either from local or foreign institutions for the last 3 years.

2. Prioritization Criteria

If the protected area meets the qualifying criteria, the request/proposal shall be evaluated based on the following considerations:

- 2.1 Protected areas that are in need of immediate funding assistance for protection from further degradation (50%):
 - a. With existing and potential threats that will lead to biodiversity loss/degradation such as but not limited to slash and burn farming and timber/wildlife poaching, encroachment, forest fires, etc (20%);
 - b. Presence of critically endangered endemic wildlife in the area (15%); and

Tw

- c. Nationally and/or internationally recognized important areas such as Important Bird Area, Important Plant Area, geological or archeological site, UNESCO World Heritage site, ASEAN Heritage Park, Ramsar site, among others (15%).

2.2 Protected areas that exhibit the following strengths (50%):

- a. The protected area has no income or only has minimal income that is not sufficient to support the PA operations but exhibits high ecotourism potential or other potential that could generate future income. This shall be determined based on relevant opportunities and strengths of the area as provided in the Protected Area Management Plan (20%);
- b. The Protected Area Office is capable of implementing projects. It must have adequate and trained staff to implement the proposed projects (15%); and
- c. The Management Board has strong linkage with the local government units, local communities, private sector, academe, and other stakeholders as manifested thru their active involvement in or support to protected area management activities as provided in reports, MOAs, PAMB Resolutions and other pertinent documents/instruments (15%).

The overall rating must not be lower than 70% to be eligible for funding from the IPAF-SAGF. Provided, that the higher the rating, the higher priority is given to the protected area.

3. General Considerations

- 3.1 A protected area shall only avail of the IPAF-SAGF once every five (5) years with a maximum amount of Two Million Pesos (Php 2,000,000.00).
- 3.2 Approval of request for funding assistance shall be subject to the availability of funds in the IPAF-SAGF.
- 3.3 Deadline for submission of budget proposal to be charged under the IPAF shall be October of the preceding year.
- 3.4 Capital Outlay needs of the respective protected areas shall be prioritized in the use of IPAF.

The Biodiversity Management Bureau may also access the IPAF-SAGF for projects of national scale that support the objectives of the NIPAS.

This Technical Bulletin shall be circulated for the information and guidance of all concerned.


THERESA MUNDITA S. LIM
Director


Department of Environment and Natural Resources

Region ____

PENRO _____

PA Name

Statement of Account

Special Account in the General Fund (Cash-Treasury/Agency Deposit, Special)
(10104020-00-0000)

IPAF-SAGF 03 1 04 334

As of Month _____

Beginning Balance (*Ending Balance as of the Preceding Month*) P _____

Add: Remittances for the month (pls. attach Detailed Sch.) P _____

Total P _____

Less: Disbursements: (details, as follows:)

<u>NCA No.</u>	<u>NCA Date</u>	<u>Amount</u>	<u>Utilization</u>	<u>Total Utilization</u>
_____	_____	P_____	P_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	P_____

Balance as of _____ P _____

Prepared by:

Verified by:

PASu, PA Name
date:

PENRO Accountant
date:

Certified by:

PENRO Supervising Auditor
date:

Note: Submission to COA every 5th day of the succeeding month

BF 200: FINANCIAL PLAN
BY FUNCTION/ACTIVITY/PROJECT
(In Thousand Pesos '000)

DEPARTMENT : ENVIRONMENT AND NATURAL RESOURCES				AGENCY/REGION:			FUND CODE: 1 04 334 (401)		FISCAL YEAR 2019	
PROGRAM/ PROJECT/ ACTIVITY (1)	UACS	OBJECT OF EXPENDITURES (2)		TOTAL AUTHORIZED APPROPRIATION (3)	RESERVE/ UNPROGRAMMED LATER RELEASE (4)	NET PROGRAM (5)	QUARTERLY BREAKDOWN OF NET PROGRAM			
							FIRST (6)	SECOND (7)	THIRD (8)	FOURTH (9)
			50200000	00	C.5.2 MAINTENANCE & OTHER OPERATING EXPENSES			-		
			SUB-TOTAL, MOOE			-	-	-	-	-
	50600000	00	C.5.6 CAPITAL OUTLAYS			-				
			SUB-TOTAL, CO			-	-	-	-	-
			GRAND TOTAL			-	-	-	-	-

Prepared by:	Reviewed by:	Noted By:	Approved By:
PASu	Budget Officer	PENRO Accountant	PENR Officer
Date:	Date:	Date:	Date:

Statement of Receipts and Disbursements
 Integrated Protected Areas Fund
 National Integrated Protected Areas System
 Department of Environment and Natural Resources

Protected Area / Particulars	Total Income	PA Sub-Fund (75%) Receipts	Availments	Balance	Central Fund (25%) Receipts (BTr)	Availments	Balance
<Name of PA>							
2012		-		-	-		-
2013		-		-	-		-
2014		-		-	-		-
2015		-		-	-		-
2016		-		-	-		-
2017		-		-	-		-
2018		-		-	-		-
Total Receipts/Disbursements/Balances as of _____, 2019	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-		-
This Request							
Ending Balance	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-		-

Prepared by:	Certified By:	Noted By:	Approved By:
PASu	PENRO Accountant	PENR Officer	Regional Executive Director

LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE - ADVICE TO DEBIT ACCOUNTS (LDDAP-ADA)

Department : _____

LDDAP-ADA No. _____

Entity Name : _____

Date : _____

Operating Unit : _____

Fund Cluster : _____

MDS-GSB BRANCH/MDS SUB ACCOUNT NO.: _____

I. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)							
CREDITOR		Obligation Request and Status No.	ALLOTMENT CLASS per (UACS)	In Pesos			REMARKS
NAME	PREFERRED SERVICING BANKS/SAVINGS/CURRENT ACCOUNT NO.			GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT	
I. Current Year A/Ps							FOR MDS- GSB USE ONLY
Sub-total							
II. Prior Year's A/Ps							
Sub-total							
TOTAL				P_____	P_____	P_____	-

I hereby warrant that the above List of Due and Demandable A/Ps was prepared in accordance with existing budgeting, accounting and auditing rules and regulations.

Certified Correct:

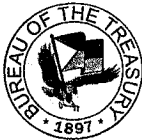
(Signature over Printed Name)
Head of Accounting Division/Unit

I hereby assume full responsibility for the veracity and accuracy of the listed claims, and the authenticity of the supporting documents as submitted by the claimants.

Approved:

(Signature over Printed Name)
Head of Agency or Authorized
Official

II. ADVICE TO DEBIT ACCOUNT (ADA)	
To: MDS-GSB of the Agency	
Please debit MDS Sub-Account Number : _____	
Please credit the accounts of the above listed creditors to cover payment of accounts payable	
TOTAL AMOUNT :	P_____
(In Words)	
Agency Authorized Signatories	
1. _____	2. _____
(Erasures shall invalidate this document)	

*Funding the Republic*


REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
Intramuros, Manila

TREASURY CIRCULAR NO. 02-2017
15 February 2017

TO: Heads of National Government Agencies, State Universities and Colleges, All National Disbursing Officers and Cashiers, Bureau of Treasury Regional Directors and Chief Treasury Operations Officer II/ Officers-In-Charge, Branch Managers of Authorized Government Servicing Banks and All Other Concerned.

SUBJECT: USE OF NEW MDS Check Design

-
1. In view of the Philippine Clearing House Corporation (PCHC) Memorandum Circular No. 3126 and 3136, dated June 6 and 16, 2016 respectively, that effective July 1, 2017, all banks should no longer accept old format or old design checks for PCHC processing and clearing, we wish to advise that old format MDS check (Annex A) shall only be issued and presented to banks for clearing on or before **June 30, 2017**.
 2. All concerned, opting to use MDS check as mode of payment shall place order for the new design check (Annex B) that conforms to new Check Design and Specifications Standards (CDSS) with government servicing bank, at least two (2) months before July 1, 2017, subject to guidelines in the re-order/purchase of MDS check, as provided in Treasury Circular No. 01-2014 dated May 20, 2014.
 3. This Circular takes effect immediately and all other Circulars, orders or memoranda inconsistent herewith are hereby deemed revoked and/or modified accordingly.


ROSALIA V. DE LEON
Treasurer of the Philippines
012926

Annex "A"

4T No.
002001-9000-31



TREASURER OF THE PHILIPPINES
FOR THE ACCOUNT OF
BUREAU OF THE TREASURY



499

R/T No.
01035
001-2

CHECK No.
0002224236

DATE

PAY TO THE
ORDER OF

P

PESOS



LAND BANK OF THE PHILIPPINES
INTRAMUROS BRANCH
PALACIO DEL GOB ANDRES SORIANO JR ST
COR GEN LUNA ST INTRAMUROS MANILA

FUND	AGENCY	AREA	ALLOTMENT OBJ. CLASS

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

0002224236010350012002001900031





Funding the Republic

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG - YAMAN
(BUREAU OF THE TREASURY)
INTRAMUROS, MANILA

Annex QQ

TREASURY CIRCULAR NO. 03-2017
20 October 2017

TO : All Heads of Departments/Agencies/State Universities and Colleges (SUCs) including Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), All Disbursing Officers, Cashiers and Accountants, Bureau of the Treasury Regional Directors and Chief Treasury Operations Officer II/Officers-In-Charge, Branch Managers of Authorized Government Servicing Banks and All other Concerned.

SUBJECT : REDUCTION IN THE EXPIRY PERIOD OF MDS CHECK FROM SIX (6) MONTHS TO THREE (3) MONTHS FROM DATE OF ISSUE

1.0 BASIS

This Treasury Circular is hereby issued pursuant to Executive Order No. 55 Series of 2011 mandating the Bureau of the Treasury (BTr) to implement and adopt a Treasury Single Account that will allow the National Government (NG) consolidate its cash resources in daily basis and provide a more effective way of managing cash and rationalizing agency bank accounts

2.0 BACKGROUND

2.1 The purpose of an effective cash management is ensuring that cash is available to settle daily authorized payment arising from the execution of national budget while maximizing the return on idle cash and minimizing the associated costs and risks.

2.2 The Modified Disbursement System (MDS) is used by BTr in monitoring, recording and projecting daily cash requirements of National Government Agencies which utilize checks or electronic payment through the Authority to Debit Account (ADA) for disbursements. Payment through ADA instead of checks has the following advantages among others: (i) it allows the BTr to plan its cashflow more accurately; (ii) it simplifies funding of the BTr account with MDS banks wherein all MDS payments issued by NGAs are debited, thus allowing savings on idle cash; (iii) it expedites payment to suppliers/contractors; and (iv) simplify administration and accounting procedures.

2.3. With the issuance of DBM Circular Letter 2013-16 on the use of ADA, many NGAs still use checks for payments. Moreover, it has been observed that issuance of checks increases before the quarterly lapsing of the Notice of Cash Allocation (NCA) resulting in a spike of check floats.

2.4 The large number of outstanding check floats complicates BTr cashflow planning and reconciliation procedures as the BTr needs to keep track of the outstanding check floats to ensure availability of funds when the checks are cleared while prudently maximizing the return on idle cash.

3.0 OBJECTIVES

3.1 To enhance the predictability of daily cashflow requirements of NGAs.

3.2 To improve the efficiency of expenditure data consolidation and to minimize aging of checks.

3.3 To expedite the payment of government obligation to suppliers of goods and services.

3.4 To reduce the large balances of outstanding MDS check.

3.5 To simplify accounting, reconciliation and monitoring of the age profile and composition of check floats.

4.0 GUIDELINES

4.1 Coverage

4.1.1 All NGAs or Spending Agency (SAs) utilizing their spending authority through MDS

4.1.2 All MDS Authorized Government Servicing banks and their branches.

4.1.3 Other commercial banks that will accept MDS checks

4.2 Use of NGAs stocks of MDS check

4.2.1 All concerned Spending Agencies shall:

4.2.1.1 Utilize the stocks on hand of MDS check with new design prescribed in Treasury Circular No. 02-2017, dated February 15, 2017 in view of the Philippine Clearing House Corporation Memorandum Circular No. 3126 and 3136 dated June 6 and 16, 2016 respectively

4.2.1.2 Post/Type clearly the words "VALID FOR THREE MONTHS FROM DATE OF ISSUE" on the original and

duplicate copy of the MDS check referred in Section 4.2.1.1 any unused checks in the current inventory to be issued after the transitory period. The marking of validity should be at the lower left portion of the check. The sample design of check is attached for reference as Annex "A"

4.2.1.3 Always attach the duly signed and dated duplicate copy of the checks listed therein as prescribed in DOF Circular 2-94, 2-95 dated May 11, 1994 and April 3, 1995, respectively when submitting to AGSB/branch the ACIC. For e-MDS users, the duplicate copy of the checks shall be submitted to their MDS bank not later than the next banking day of ACIC preparation and submission.

4.2.1.4 Re-order/Request from AGSB set of check book with three months validity print on the check, subject to the prescribed guidelines stipulated in Treasury Circular No. 1-2014, dated May 20, 2014 regarding the re-order or purchase of MDS checks

4.2.2 All MDS Authorized Government Servicing Banks shall:

4.2.2.1 Accept the ACIC from the SAs **only** if duly signed and the dated duplicate copy of checks listed in the ACIC are attached thereto. Ensure that checks presented for encashment/clearing bear the three months validity on the original and duplicate copy of the checks issued starting on **January 2, 2018**.

4.2.2.2 Make available for re-order by SAs new set of MDS check book bearing the three month validity marking/print on the check on or before **January 2, 2018**.

4.2.3 Other commercial banks shall not accept MDS checks for clearing and/or negotiation beyond the three months validity period from issuance date.

5.0 TRANSITORY PROVISIONS

MDS checks to be issued starting **January 2, 2018** shall already indicate **"VALID FOR THREE MONTHS FROM DATE OF ISSUE"**.

All GSBs shall have until December 31, 2017 to enhance and enable their MDS system to handle and monitor the checks with the three months validity period.

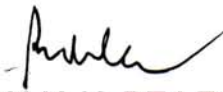
6.0 REPEALING CLAUSE

All Circulars, orders and memoranda inconsistent herewith are repealed, revoked,

and/or modified accordingly.




7.0 EFFECTIVITY

This Circular shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.


ROSALIA V. DE LEON
Treasurer of the Philippines

014506

SAMPLE MDS CHECK DESIGN

ACCOUNT No. 002144-9004-83	ACCOUNT NAME  TREASURER OF THE PHILIPPINES FOR THE ACCOUNT OF INSURANCE COMMISSION	 226	CHECK No. 0000200226	BSTN 010351 0342								
"Member: PDIC"		DATE _____										
PAY TO THE ORDER OF _____		P _____										
PESOS** _____		I / We allow the electronic clearing of this check and hereby waive the presentation for payment of this original to LANDBANK.										
	LANDBANK U.N. AVENUE BRANCH GROUND FLOOR, VICTORIA BUILDING UN AVENUE CORNER M. GUERRERO ST. ERMITA, MANILA	<table border="1"> <thead> <tr> <th>FUND</th> <th>AGENCY</th> <th>AREA</th> <th>ALLOTMENT OBJ. CLASS</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			FUND	AGENCY	AREA	ALLOTMENT OBJ. CLASS				
		FUND	AGENCY	AREA	ALLOTMENT OBJ. CLASS							
VALID FOR THREE MONTHS FROM DATE OF ISSUE												
⑈0000200226⑈010351⑈0342⑈002144900483⑈ 000												

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

As of the Quarter Ending _____

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered) : _____
(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriatio n	Adjustments (Transfer To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]	11	12	13	14	15=(11+12+ 13+14)	16	17	18	19	20=(16+17+ 18+19)	21=(5-10)	22=(10-15)	23	24
I. Agency Specific Budget	1 01 101																						
General Administration and Support																							
General Administration and Supervision	1 00 000000																						
PAP	1 00 010000																						
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Support to Operations	2 00 000000																						
PAP	2 00 010000																						
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Operations	3 00 000000																						
MFO 1 - [MFO Description]	3 01 000000																						
PAP	3 01 01 0000																						
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
...continue down to the last PAP																							
...continue down to the last MFO																							
Locally-Funded Project(s)																							
PAP																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
...continue down to the last PAP																							
Foreign-Assisted Project(s)																							
PAP																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
...continue down to the last PAP																							
Sub-Total, Agency Specific Budget																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

As of the Quarter Ending _____

Department: _____

Entity Name: _____

Operating Unit: _____

Organization Code (UACS): _____

Funding Source Code (as clustered): _____

(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances				
		Authorized Appropriation	Adjustments (Transfer To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)		
																						Due and Demandable	Not Yet Due and Demandable	
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+(-)7]-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24	
II. Automatic Appropriations	1 04 102																							
RLIP																								
Special Account in the General Fund (Please specify)																								
Motor Vehicle Users Charge Fund																								
MOOE																								
CO																								
Sub-Total, Automatic Appropriations																								
PS																								
MOOE																								
Fin Exp.(if applicable)																								
CO																								
III. Special Purpose Fund (Please specify)	1 01 406 1 01 407																							
MPBF-PS																								
PGF-PS (Pension Benefits)																								
Sub-Total, Special Purpose Fund																								
PS																								
MOOE																								
Fin Exp.(if applicable)																								
CO																								
GRAND TOTAL																								
PS																								
MOOE																								
Fin Exp.(if applicable)																								
CO																								
Recapitulation by MFO:																								
MFO 1																								
MFO 2																								
...continue down to the last MFO																								
OF WHICH:																								
Major Programs/Projects																								
KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance																								
Program Budgeting:																								
MPP																								
Other Major Programs and Projects and monitored by the President through PMS																								
PAP																								
...continue down to the last PAP																								
...continue down to the last Program Budgeting																								
...continue down to the last KRA																								
Certified Correct:		Certified Correct:			Recommending Approval:										Approved By:									
<div><div><div>Budget Officer</div><div>Date: _____</div></div><div><div>Chief Accountant</div><div>Date: _____</div></div><div><div>Director, FMS</div><div>Date: _____</div></div><div><div>Agency Head/Department Secretary</div><div>Date: _____</div></div></div>																								

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered) : _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriation	Adjustments (Transfer (To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	1st Quarter Ending 'March 31	2nd Quarter Ending 'June 30	3rd Quarter Ending 'Sept. 30	4th Quarter Ending 'Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=([6+(-37)-8+9]	11	12	13	14	15=([11+12+13+14]	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24
SUMMARY																							
A. AGENCY SPECIFIC BUDGET																							
Personnel Services																							
Salaries and Wages																							
Salaries and Wages - Regular	50101010 00																						
	50101010 01																						
	50101010 02																						
Salaries and Wages - Contractual	50101020 00																						
Other Compensation																							
Personnel Economic Relief Allowance (PERA)																							
Representation Expenses																							
Transportation Allowance																							
Maintenance & Other Operating Expenses																							
Traveling Expenses	50201000 00																						
	50201010 00																						
	50201020 00																						
Training and Scholarship Expenses																							
Supplies and Materials Expenses																							
Utility Expenses																							

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered) : _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriation	Adjustments (Transfer (To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=([6+(-)7]-8+9)	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24
Financial Expenses																							
Capital Outlays Property, Plant and Equipment Outlay																							
	50604040 00																						
	50604040 01																						
	50604040 02																						
	50604040 03																						
	50604040 04																						
	50604050 00																						
	50604050 01																						
	50604050 02																						
	50604050 03																						
B. AUTOMATIC APPROPRIATIONS																							
Retirement and Life Insurance Premium																							
Customs Duties and Taxes																							
C. SPECIAL PURPOSE FUNDS																							
Miscellaneous Personnel Benefits Fund																							
Pension and Gratuity Fund																							
GRAND TOTAL																							
<div>Certified Correct: _____ Date: _____ Chief Accountant</div> <div>Recommending Approval: _____ Date: _____ Director, FMS</div> <div>Approved By: _____ Date: _____ Agency Head/Department Secretary</div>																							

List of Allotments and Sub-Allotments
As of the quarter ending _____, 20__

Department: _____
Entity Name: _____
Operating Unit: _____
Organization Code (UACS): _____
Funding Source Code (as clustered) : _____

	Current Year Appropriations
	Continuing Appropriations
	Supplemental Appropriations

No.	Allotments / Sub-Allotments		Funding Source		Allotments / Sub-Allotments received from COs / ROs				Sub-Allotment to Regions/Operating Units				Total Allotments / Net of Sub-allotments			
	Number	Date	Description	UACS Code	PS	MOOE	CO	Total	PS	MOOE	CO	Total	PS	MOOE	CO	Total
1	2	3	4	5	6	7	8	9=(6+7+8)	10	11	12	13=(10+11+12)	14 = (6+10)	15 = (7+11)	16 = (8 + 12)	17=(14+15+16)
A. Allotments received from DBM																
	Comprehensive Release per Annex A and A-1 of NBC No. 551	2-Jan-14	Agency Specific Budget	1 01 101												
1	GARO No. 2014-1 (RLIP)	2-Jan-14	RLIP	1 04 102												
2																
3																
4	SARO (MPBF)			1 01 406												
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
	Sub-total				_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
B. Sub-allotments received from Central Office/Regional Office																
1																
2																
3																
4																
5																
6																
	Sub-Total				_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Total Allotments				_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Summary by Funding Source Code:																
Agency Specific Budget					1 01 101											
RLIP					1 04 102											
MPBF					1 01 406											

FY 2017-2019

(In Thousand Pesos)

DEPARTMENT:					AGENCY:							
NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	TERM (i.e., implementation period in years) (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of DEC 31, 2017* (6)	2017 ACTUAL		2018 PROGRAM		2019 PROPOSED		REMARKS (13)
						Receipt (7)	Expenditure (8)	Receipt (9)	Expenditure (10)	Receipt (11)	Expenditure (12)	
I. In Cash (40402010 00) -Local Grants -Foreign Grants												
II. In Kind (40402020 00) -Local Grants -Foreign Grants												
PREPARED BY:				APPROVED BY:					DATE:			
CHIEF ACCOUNTANT				HEAD OF OFFICE/AGENCY					DAY/MO/YR			

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B of the BESF.
*Cash Balance as of Dec 31, 2017 shall be equivalent to the Cash Balance as of December 31, 2016 plus 2017 Actual Receipt minus 2017 Actual Expenditure.

OBLIGATION REQUEST AND STATUS				Serial No. : _____			
_____ Entity Name				Date : _____			
				Fund Cluster : _____			
Payee							
Office							
Address							
Responsibility Center	Particulars	MFO/PAP	UACS Object Code	Amount			
	Total						
A.	Certified: Charges to appropriation/allotment are necessary, lawful and under my direct supervision; and supporting documents valid, proper and legal		B.	Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated above			
	Signature : _____ Printed Name: _____ Position : _____ Head, Requesting Office/Authorized Representative Date : _____			Signature : _____ Printed Name: _____ Position : _____ Head, Budget Division/Unit/Authorized Representative Date : _____			
C.	STATUS OF OBLIGATION						
Reference			Amount				
Date	Particulars	ORS/JEV/Check/ADA/TRA No.	Obligation	Payable	Payment	Balance	
						Not Yet Due	Due and Demandable
			(a)	(b)	(c)	(a-b)	(b-c)

Appendix 32

_____ Entity Name DISBURSEMENT VOUCHER		Fund Cluster :	
		Date : DV No. :	
Mode of Payment	<input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify) _____		
Payee		TIN/Employee No.:	ORS/BURS No.:
Address			
Particulars		Responsibility Center	MFO/PAP
Amount Due			
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision. <div style="text-align: center; margin-top: 20px;"> _____ Printed Name, Designation and Signature of Supervisor </div>			
B. Accounting Entry:			
Account Title		UACS Code	Debit
Credit			
C. Certified: <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper		D. Approved for Payment	
Signature		Signature	
Printed Name		Printed Name	
Position	Head, Accounting Unit/Authorized Representative	Position	Agency Head/Authorized Representative
Date		Date	
E. Receipt of Payment			JEV No.
Check/ ADA No. :		Date :	Bank Name & Account Number:
Signature :		Date :	Printed Name:
Official Receipt No. & Date/Other Documents			Date

PURCHASE ORDER

Entity Name

Supplier : _____			P.O. No. : _____		
Address : _____			Date : _____		
TIN : _____			Mode of Procurement : _____		
Gentlemen: Please furnish this Office the following articles subject to the terms and conditions contained herein:					
Place of Delivery : _____			Delivery Term : _____		
Date of Delivery : _____			Payment Term : _____		
Stock/ Property No.	Unit	Description	Quantity	Unit Cost	Amount
(Total Amount in Words)					
In case of failure to make the full delivery within the time specified above, a penalty of one-tenth (1/10) of one percent for every day of delay shall be imposed on the undelivered item/s.					
Conforme:			Very truly yours,		
_____			_____		
Signature over Printed Name of Supplier			Signature over Printed Name of Authorized Official		
_____			_____		
Date			Designation		
Fund Cluster : _____			ORS/BURS No. : _____		
Funds Available : _____			Date of the ORS/BURS: _____		
_____			Amount : _____		
Signature over Printed Name of Chief Accountant/Head of Accounting Division/Unit					



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

BUDGET CIRCULAR

No. 2017- 1

Date: April 26, 2017

TO : ALL HEADS OF DEPARTMENTS, AGENCIES, COMMISSIONS, STATE UNIVERSITIES AND COLLEGES, GOVERNMENT-OWNED AND/OR -CONTROLLED CORPORATIONS, LOCAL GOVERNMENT UNITS AND ALL OTHERS CONCERNED

SUBJECT : AMENDING BUDGET CIRCULAR (BC) NO. 2016-05 ENTITLED, "REVISED GUIDELINES ON THE ACQUISITION AND USE OF GOVERNMENT MOTOR VEHICLES" DATED AUGUST 22, 2016

- 1.0 This Circular is being issued to provide the following:
 - 1.1 Revised and updated definition/description, classification and specifications of certain motor vehicles that are being allowed for acquisition and use by government agencies under BC No. 2016-5; and
 - 1.2 Allowable vehicles that could be used by agencies concerned for immediate disaster response and rescue/relief operations during calamities.
- 2.0 In this regard, attached, as Annexes A and B, are the updated *Typology of Government Motor Vehicles* and *Motor Vehicle Classification and Specifications Guide*, respectively.
- 3.0 The provisions of Budget Circular No. 2010-02 s. 2010, as amended by Budget Circular No. 2016-05 s. 2016, and National Budget Circular No. 446 s. 1995, as amended by National Budget Circular No. 446-A s. 1998, and all other Circulars and issuances that are inconsistent with this Circular are hereby rescinded or superseded accordingly.
- 4.0 This Circular shall take effect immediately.

BENJAMIN E. DIOKNO
Secretary



TYPOLOGY OF GOVERNMENT MOTOR VEHICLES

A. Motor Vehicle Classification by Body Type

1. **Car (Sedan or Hatchback)** - a four-wheel enclosed automobile having four (4) side doors. It can accommodate four (4) to five (5) passengers, including the driver, on two (2) rows of seats. A common configuration includes a split front seat and a rear bench seat. The passenger cabin is separate from the limited luggage compartment or trunk located at the rear.
2. **Asian Utility Vehicle (AUV) or Crossover Utility Vehicle (CUV)** - a four-wheel enclosed vehicle having dual side doors and a fifth rear door or lift-up tailgate. It has a maximum seating capacity of 10 passengers, including the driver, with its two (2) rows of front seats and foldable rear seats.

The CUV has the cargo and passenger carrying space of an AUV, the aerodynamics and sleekness of a car, and the rugged looks and feel of a sports utility vehicle.

3. **Multi-Purpose Vehicle** - a fully or partially enclosed four-wheel general purpose utility vehicle with two (2) compartments: (i) the front cabin/cab with two (2) side doors seating three (3) passengers, including the driver, on a full width seat, and (ii) the rear deck accommodating eight (8) to 16 passengers with facing collapsible bench seats accessible through rear door(s).
4. **Sports Utility Vehicle** - a type of passenger vehicle which combines the load-hauling and passenger-carrying capacity of a CUV or mini-van with features designed for off-road driving. It is a high-performance two-wheel/four-wheel drive car built on a truck chassis and a suspension designed for giving ground clearance for off-road driving. Its seating capacity varies from five (5) to 10 passengers.
5. **Passenger Van** - a large four-wheel enclosed vehicle intended for conveying passengers and/or hauling cargo, traditionally having four (4) doors (two side doors for the driver and front passengers, a passenger side sliding door, and a tailgate). The seating capacity ranges from eight (8) to 15 passengers, including the driver. It has several rows of folding or removable seats behind the front passenger seat. It has no luggage compartment but an expandable area at the rear which can be used for luggage, cargoes, etc. This type varies from full size to mini-van models.
6. **Bus/Mini-bus** - a four- or six-wheel heavy and long bodied motor vehicle with locally assembled or fully imported chassis and body. It is primarily designed to carry a comparatively large number of passengers.

A bus for government use varies from full size bus with a seating capacity of 45 to 66 passengers, including the driver, to a mini-bus with a seating capacity of 26 to 34 passengers.



7. **Assembled Owner- or Passenger-Type Jeep/Jitney/Jeepney** - a fully or partially enclosed four-wheel assembled general-purpose utility vehicle with locally assembled chassis and body, and fitted with a reconditioned engine.

An owner-type jeep can accommodate five (5) to seven (7) passengers on the split type or full width front seat and the two (2) to three (3) folding or removable rear bench seats.

Passenger type jeepney/jitney has two (2) compartments: (i) the front cab seating two (2) to three (3) passengers, including the driver, on a full width seat or split front seat, and (ii) the rear deck accommodating 12-18 passengers with facing rear bench seats. Side and rear doors are optional.

8. **Pick-up** - a four-wheel compact truck with a low-sided open cargo hauler, and a passenger cab (regular/single or extended/crew cab type) accommodating two (2) to six (6) passengers on split and/or bench seats with two (2) or four (4) side doors. A pick-up truck is designed to carry both passengers and cargoes.

9. **Heavy Equipment** - a large and heavy-fabricated automotive vehicle used in the construction, improvement, rehabilitation and maintenance of roads and bridges and other infrastructure, waste management and environmental sanitation, and related activities.

Heavy equipment may be sub-classified as: (i) earth moving equipment for moving soil or other analogous materials from one location to another which are relatively near each other for leveling uneven earth surfaces, and for similar projects; (ii) compaction equipment used to make the soil rigid or well compacted in preparation for asphaltting or paving [cementing]; (iii) lifting equipment which include crane/hoists with boom and forklifts; (iv) excavating equipment for digging ditches, canals, waterways, and the like; (v) asphaltting/concreting equipment used in transporting ready mixed asphalt/cement, as well as those used for applying/leveling asphalt/cement on the prepared soil; (vi) hauling equipment, which include dump trucks, garbage trucks, cargo trucks and trailers; and (vii) other types of equipment such as pile driving, air pumping and shop equipment.

B. Motor Vehicle Classification by Service/Utilization

1. **All-Terrain Vehicle** - a four-wheel heavy sports utility type vehicle with high under-chassis clearance and high piston displacements; used in traversing rugged and mountainous terrain or travelling off the road. Seating capacity varies from five (5) to 10 passengers on front bucket or bench seats, regular rear bench seat and/or several optional rear bench seats, which can be configured to accommodate passengers and/or cargoes.
2. **Armored Vehicle** - a four-wheel motor vehicle, armored with metal protective covering, and used in transporting large quantities of cash and/or highly valuable items such as gold, among others.

A bank or agency performing quasi-banking functions that would require the transport of large amounts of money and valuables may be authorized to acquire an armored vehicle.

Most locally available armored vehicles are built by truck/body builders utilizing chassis cab units and fitting them with armored plate and other necessary armored vehicle accessories.

3. **Fire Truck** - an automotive vehicle or full size heavy-built truck for use in fire-fighting activities. It is mounted/fitted with the necessary equipment, such as water tank, water pumps, hoses, ladder, and other basic fire-fighting apparatus.

Simpler versions are built/manufactured locally by truck/body builders utilizing chassis cab units. The more sophisticated versions, such as those designed for high rise building fires, are imported from abroad.

4. **Medical Ambulance** - a vehicle equipped with basic medical/lifesaving apparatus or equipment; the interior is designed for the conduction or conveyance of sick and/or injured persons to, from or between places of treatment for an illness or injury.
5. **Motorcycle** - a two-wheel vehicle having one (1) or two (2) riding saddles and sometimes a third wheel to support a side-car, if present. This is used by field workers assigned in rural areas not normally accessible to four-wheel vehicles, or for police and/or highway patrol operations or similar purposes.
6. **Patrol Vehicle** - a motor vehicle (four-door sedan, AUV/CUV owner-type jeep or motorcycle) for use in patrol operations within a city or municipality proper or highway patrol operations where speed and stability are critical when pursuing other speeding vehicles.
7. **Specific-Purpose Vehicle** - a custom-built motor vehicle for special application or for specific function/purpose

C. Other Motor Vehicle Classification

1. **Aircraft** - a vehicle or carrier which is able to fly by gaining support from the air, or in general, the atmosphere of the planet. This type includes airplanes, helicopters, gliders and other vehicles capable of atmospheric flight.
2. **Motorized Banca** - a small locally-manufactured boat with a wooden hull having a passenger capacity not exceeding 15, with RH and LH rigs, roof, stainless steel propellers and engines
3. **Motorized Boat** - a small and open vessel which is engine-powered and made of wood or fiber glass for use on water to complement off-shore/interisland transport and control operations
4. **Seacraft** - an engine-powered vessel intended for navigation on rivers, seas, oceans or other navigable waters

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REVISED MOTOR VEHICLE CLASSIFICATION AND SPECIFICATIONS GUIDE

Particulars (Intended Use/Users)	Vehicle Classification	Vehicle Specifications
A. FOR THE EXERCISE OF EXECUTIVE FUNCTIONS		
1. For a Department Secretary and other officials of equivalent rank in National Government Agencies (NGAs), Government-Owned or -Controlled Corporations (GOCCs) and Local Government Units (LGUs)	a. Car (Sedan or Hatchback) -or-	Engine displacement not exceeding 2200 cc for gasoline or 3000 cc for diesel
	b. Asian Utility Vehicle (AUV) or Crossover Utility Vehicle (CUV)	Engine displacement not exceeding 2000 cc for gasoline or 2800 cc for diesel
2. For an Ambassador or Chief-of-Mission of Philippine embassies/consulates abroad for exclusive use in the country where the embassy/consulate is located	Car (Sedan)	Engine displacement not exceeding 3500 cc for gasoline or diesel
3. For a Department Undersecretary and other officials of equivalent rank in NGAs, GOCCs and LGUs 4. For a Chief of Staff of the Armed Forces of the Philippines (AFP)	a. Car (Sedan or Hatchback) -or-	Engine displacement not exceeding 1600 cc for gasoline or diesel
	b. AUV or CUV	Engine displacement not exceeding 2000 cc for gasoline or 2500 cc for diesel
5. For a Department Assistant Secretary and other officials of equivalent rank in NGAs, GOCCs and LGUs 6. For a Vice Chief of Staff and the Commanding Generals of the Major Services of the AFP	a. Car (Sedan or Hatchback) -or-	Engine displacement not exceeding 1500 cc for gasoline or diesel
	b. AUV or CUV	Engine displacement not exceeding 2000 cc for gasoline or 2500 cc for diesel
7. For a Bureau Director, Regional Director or department-wide/bureau-wide regional offices and other officials of equivalent rank in NGAs, GOCCs and LGUs	c. Car (Sedan or Hatchback) -or-	Engine displacement not exceeding 1500 cc for gasoline or diesel
	d. AUV or CUV	
B. FOR THE TRANSPORT OF PERSONNEL, EQUIPMENT, SUPPLIES, PRODUCTS AND MATERIALS		
1. For heavy field use in rural and remote areas with generally rugged road condition, mountainous and rugged terrain	a. Pick-Up -or-	Engine displacement not exceeding 2200 cc for gasoline or 3000cc for diesel
	b. All-terrain vehicle, commonly referred to as Sports Utility Vehicle	Engine displacement not exceeding 2000 cc for gasoline or 2400 cc for diesel

Particulars (Intended Use/Users)	Vehicle Classification	Vehicle Specifications
2. For general urban use where road conditions are generally good	a. Passenger Van -or-	Engine displacement not exceeding 2200 cc for gasoline or 3000 cc for diesel
	b. Multi-Purpose Vehicle (MPV)	Engine displacement not exceeding 1500 cc for gasoline or 2500 cc for diesel
3. For use in semi-rugged roads in rural areas	a. "Assembled" Owner-Type Jeep -or-	Engine displacement not exceeding 1800 cc for gasoline or 2500 cc for diesel
	b. "Assembled" Passenger Jeepney-Type Vehicle	Engine displacement not exceeding 2000 cc for gasoline or 3000 cc for diesel
4. For use of field personnel/ workers who by the nature of their functions have to travel to remote areas not normally accessible by ordinary transport vehicles	Motorcycle	Engine displacement not exceeding 200 cc
5. For transport of personnel/visitors for activities related to education, tourism, trade and investment promotions, banking and finance, foreign affairs, and other official functions	Passenger Van	Engine displacement not exceeding 2200 cc for gasoline or 3000 cc for diesel
6. For mass transportation of personnel/visitors for activities related to education, tourism, trade and investment promotions, banking and finance, foreign affairs, and other official functions	a. Bus -or-	Engine displacement not exceeding 8500 cc for diesel
	b. Mini Bus	Engine displacement not exceeding 4500 cc for diesel
C. FOR THE TRANSPORT OF SICK AND/OR INJURED PERSONS		
1. For transport of sick and/or injured persons in hospitals, and for government agencies where an ambulance may be needed on stand-by at all times in case of emergency	a. MPV (for conversion into an ambulance and fitted with the necessary medical equipment and apparatus) -or-	Engine displacement not exceeding 1500 cc for gasoline or 2500 cc for diesel
	b. Passenger van (for conversion into an ambulance and fitted with the necessary medical equipment and apparatus) -or-	Engine displacement not exceeding 2200 cc for gasoline or 3000 cc for diesel
	c. Original ambulance, designed, built and equipped as such by the manufacturer	Specifications may vary according to manufacturer and the sophistication of the desired units

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Particulars (Intended Use/Users)	Vehicle Classification	Vehicle Specifications
D. FOR PATROL OPERATIONS		
1. For patrol operations within a city or municipal proper	a. <u>Patrol Car</u> Four-door car (Sedan or Hatchback)	Engine displacement not exceeding 1600 cc for gasoline or diesel
	b. <u>Patrol Vehicle</u> AUV or CUV	Engine displacement not exceeding 2000 cc for gasoline or 2500 cc for diesel
	c. <u>Patrol Jeep</u> Assembled owner-type jeepney	Engine displacement not exceeding 1800 cc for gasoline or 2500 cc for diesel
	d. <u>Patrol Motorcycle</u> Motorcycle	Specifications may vary according to the intended use of the agency and in consideration of the minimum specifications of motorcycles allowed in certain areas
2. For highway patrol operations where speed and stability are critical when pursuing other speedy vehicles	a. <u>Patrol car</u> Four-door car (Sedan or Hatchback)	Engine displacement not exceeding 2000 cc for gasoline or diesel
	b. <u>Patrol motorcycle</u> Motorcycle	Specifications may vary according to the intended use of the agency and in consideration of the minimum specifications of motorcycles allowed in certain areas
E. FOR DISASTER RESPONSE AND RESCUE/RELIEF OPERATIONS		
1. For mobility purposes and immediate response during disasters and calamities	a. MPV (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus)	Engine displacement not exceeding 1500 cc for gasoline or 2500 cc for diesel
	b. Pick-up (for conversion into a rescue vehicle equipped with the necessary equipment and apparatus)	Engine displacement not exceeding 2200 cc for gasoline or 3000cc for diesel
	c. Motorcycle	Specifications may vary according to the intended use of the agency and in consideration of the minimum specifications of motorcycles allowed in certain areas

Particulars (Intended Use/Users)	Vehicle Classification	Vehicle Specifications
F. FOR THE TRANSPORT OF CASH OR VALUABLE ITEMS		
1. For transport of large quantity of cash and highly valuable items such as gold and the like. Generally, only a bank or agency performing quasi-judicial functions that would require the transport of large amounts of money and valuables may be authorized an armored vehicle	a. <u>Armored Vehicle</u> Four or six-wheel custom-built armored vehicle; most of the locally available armored vehicles are built by truck/body builders utilizing chassis cab units and fitting them with armored plate and other necessary armored vehicle accessories	Engine displacement not exceeding 2500 cc for gasoline or 4500 cc for diesel; other desired features/specifications must be supplied by the requesting agency
G. FOR FIRE FIGHTING OPERATIONS		
1. To provide basic fire-fighting capability to the Bureau of Fire Protection, and other government agencies whose functions and operations necessitate the maintenance of a fire-fighting unit	a. <u>Fire Truck</u> Custom-built fire trucks (simpler versions are built/manufactured locally) b. <u>Original Fire Truck</u> More sophisticated versions and fully equipped according to the intended use	Since specifications vary according to the manufacturer, model, intended use, etc., all pertinent data/specifications about the proposed fire truck must be supplied by the requesting agency.
H. FOR ROAD CONSTRUCTION AND WASTE MANAGEMENT		
1. For construction, improvement, rehabilitation and maintenance of roads, bridges and other infrastructure, and for use in waste management and environmental sanitation	Graders, pay loaders, dump trucks, road rollers, cement mixers, compactors and related equipment	Since specifications vary according to the manufacturer, model, intended use, etc., all pertinent data/specifications about the proposed heavy equipment must be supplied by the requesting agency.
I. FOR CARGO TRANSPORT AND DELIVERY OF EQUIPMENT		
1. For cargo transport/delivery of equipment and other cargoes, the weights of which are beyond the load capacity of the aforementioned vehicles which are for transport of personnel, equipment, supplies, products and materials, provided that the transport/delivery of cargoes is part of the regular function or operation of the agency	a. <u>Light Delivery Van</u> Four or six-wheel light cargo vehicle with closed delivery van-type body	Engine displacement not exceeding 4500 cc
	b. <u>Light Cargo Truck</u> Four or six-wheel light truck with open/drop-side cargo hold	Engine displacement not exceeding 7000 cc
	c. <u>Heavy Cargo Truck</u> Six or ten-wheel truck with open/drop-side cargo hold	Engine displacement not exceeding 9500 cc

Particulars (Intended Use/Users)	Vehicle Classification	Vehicle Specifications
J. FOR AGRICULTURAL USE		
1. For cultivating agricultural farms as experiment or demonstration stations such as those in State Universities and Colleges and other educational institutions offering agricultural courses	Farm Tractor	Since the methods of cultivation to be applied vary, the specifications and other features of the proposed farm tractor must be supplied by the requesting agency.
K. FOR WATER TRANSPORT		
1. For inland waters and limited off-shore and inter-island transportation	Motorized Banca	Inboard engine not exceeding 30 horsepower
2. For off-shore patrol and inter-island operations	Motorized Boat	Since specifications vary according to the manufacturer, model, intended use, etc., all pertinent data/specifications about the proposed water transport must be supplied by the requesting agency.
3. For inter-island water/sea transport	All types of sea vessel except the aforesaid motorized banca and boat	
L. FOR AIR TRANSPORT		
1. For air transport	All types of aircraft such as airplanes, helicopters, etc.	Since specifications vary according to the manufacturer, model, intended use, etc., all pertinent data/specifications about the proposed air transport must be supplied by the requesting agency.
M. FOR SPECIAL FUNCTIONS/PURPOSE		
1. For agency's special functions/purpose	Custom-built for special function/purpose	Since specifications vary according to the manufacturer, model, intended use, etc., all pertinent data/specifications about the proposed motor vehicle must be supplied by the requesting agency.

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MOTOR VEHICLE INVENTORY FORM

INVENTORY OF MOTOR VEHICLES

as of _____, 2019

Department/Bureau/Office/Agency : _____

Region: _____

Province: _____

Gov't Corp / Local Gov't Unit : _____

City/Municipality: _____

ASSIGNED TO: (Organizational Unit & Official)	QTY	DESCRIPTION (Yr of Mfr., Manufacturer's Name/Model, Etc.)	SPECIFICATIONS				ACQUISITION		RUNNING CONDITION	REMARKS
			VEHICLE TYPE/USE	NO. OF CYL.	ENG. DISPLACEMENT	FUEL TYPE	YEAR	COST		

Prepared by:

Administrative / Property OfficerCertified Correct
& Submitted by:_____
Agency Head



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Department of Environment and Natural Resources
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