



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



MEMORANDUM

TO : The Regional Executive Directors
Region 1-13, CAR and NCR

All PENROs

All Protected Area Superintendents (PASus)

FROM : The Undersecretary
Finance, Information Systems and Climate Change

SUBJECT : **ADVISORY ON THE CREATION OF INTEGRATED
PROTECTED AREA FUND (IPAF) ACCOUNTS**

DATE : NOV 23 2023

This is in reference to the management and administration of the Integrated Protected Area Fund (IPAF) as mandated by the NIPAS Act, as amended by RA 11038.

An IPAF Levelling Off and Orientation was conducted on 19 October 2023 at the BMB Training Center, Diliman, Quezon City which was participated in by representatives from the DENR-Financial and Management Service (DENR-FMS), Department of Budget and Management (DBM), Bureau of Treasury (BTr) and the Biodiversity Management Bureau (BMB). The said meeting provided a venue to level-off on the processes involved on IPAF, discuss strategies on how to expedite submission of Special Budget Requests, and how to reconcile IPAF data among the BMB, FMS, BTr and DBM.

One of the issues/concerns raised during the meeting is the compliance of Certification from Authorized Government Depository Bank (AGDB) certifying MDS Account for IPAF-Special Account in the General Fund (SAGF), particularly for those priority protected areas that will access the IPAF-SAGF. As observed, accounts opened are tagged under account type (03) which is designated for Trust Accounts resulting to late processing and release of Special Release Order and Notice of Cash Allocation.

In accordance with BMB Technical Bulletin No. 2019-02 "Adopting the Manual on the Establishment and Management of the IPAF" and to clarify guidelines on the opening of IPAF accounts, please be guided by the table provided below:

Source of Revenues	IPAF Account	UACS Funding Code	Account Type
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	PA-RIA (For 75%) IPAF-SAGF (For 25%) <i>Note: This account shall be opened for downloading of approved</i>	05 206 457 03 104 334	01- Regular MDS Account (quarterly lapsing) 01- Regular MDS Account (quarterly lapsing)



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Source of Revenues	IPAF Account	UACS Funding Code	Account Type
from operations	<i>budget allocation under the IPAF-SAGF. 25% IPAF collection will be deposited to the BTr designated Clearing Account as per BTr Circular No. 2022-02 which is: 3402-2850-51</i>		
2. Revenue from other sources: 2.1 Donations/Grants with term not exceeding one year	PA-Trust Receipts (PA-TR)	07 308 602	03 - Regular MDS Account (annual lapsing)
2. Revenue from other sources: 2.1 Donations/Grants with term not exceeding one year	PA-Trust Receipts (PA-TR)	07 308 602	03 - Regular MDS Account (annual lapsing)
2.2 Local Donations/Grants with term exceeding one year	PA-Trust Receipts (PA-TR) deposited with BTr	03 104 334	01 - Regular MDS Account (quarterly lapsing)
2.3 Foreign Donations/ Grants with term exceeding one year	PA-Trust Receipts (PA-TR) deposited with BTr	04 104 (151-250)	01 - Regular MDS Account (quarterly lapsing)

In this regard, may we request list of existing IPAF accounts with corresponding account numbers for monitoring and recording purposes. You may send the list to fms.mgt@denr.gov.ph coy furnished npd@bmb.gov.ph.

For information and appropriate action.


ATTY. ANALIZA REBUELTA-TEH

Copy furnished:

The Assistant Secretary for International Affairs and Concurrent OIC Director, BMB