



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
Tel. Nos. 929-6626 to 29; 929-6633 to 35
926-7041 to 43; 929-6252; 929-1669
Website: <http://www.denr.gov.ph> / E-mail: web@denrgov.ph

MEMORANDUM

TO : The Regional Executive Directors
DENR Regions 1-13, NCR, CAR

Bureau Directors
BMB, ERDB, FMB, LMB

**Concerned Provincial Environment and Natural Resources Officers
(PENROs)**

ATTENTION: The Concerned Bureau, Regional, PENRO Accountants

FROM : The OIC, Director
Financial and Management Service

SUBJECT : TAX ASSESSMENT FOR CY 2021

DATE : JUL 11 2023

This refers to the Electronic Letter of Authority (eLA) No. eLA201900049371 (AUDM29-038-2023-010607) dated 24 May 2023 with Checklist of Audit Requirements dated 25 May 2023 (*copies attached*) issued by the Regional Director of the Bureau of Internal Revenue (BIR) Revenue Region No. 7A Mahinardo G. Mailig regarding the conduct of tax examination for the taxable calendar/fiscal year ending December 31, 2021.

This is also in relation and reiteration to our previous Memorandum dated 01 March 2023 (*copy attached*) in compliance to the request of the then Revenue District Officer Abdullah D. Bandrang and the then Group Supervisor Charlie C. De Leon requesting for remittance of all outstanding tax liabilities of the DENR for the calendar years (CYs) 2020 and 2021 as well as submission of the status of your respective balances together with proof of payment/remittances to the BIR-Revenue District Office (RDO) No. 038, *copy furnished the Accounting Division*.

The DENR-Central Office already reconciled and remitted the outstanding tax liabilities indicated in the CAAR for CYs 2020 and 2021. However, during the examination of our account, we were informed by Ms. Anna Marie A. Claveria of the RDO No. 038 and the newly-assigned Group Supervisor for the DENR accounts, they found out there were some DENR Offices who have been using the **Central Office Tax Identification Number (TIN) 000-535-643-000** in their transactions with the BIR which resulted to the overstatement of the DENR Central Office tax liabilities as of December 31, 2021.

These are offices without the tax types, i.e. Withholding Tax on Compensation (WC), Expanded (WE), VAT and others (WG) on their registration (*copy of listings attached*).

In view of this and in order to facilitate the tax examination of the Central Office CY 2021 tax liabilities, RDO No. 038 has required the submission of their separate status report of balances as of December 31, 2021 together with proof of payment/remittance and applicable supporting records/documents as indicated in the attached Checklist.

Kindly submit said documents to the Accounting Division **on or before 21 July 2023** for our consolidation and submission to BIR.

Also, please advise the concerned offices to coordinate with their respective RDOs regarding their TIN registration issues.

Should you need further assistance, please contact Ms. Nenita L. de Leon/Ms. Ellaine Richelle F. Chavez of the Accounting Division at telephone, no. 8928-0254 or through their email at nldeleon@denr.gov.ph erfchavez@denr.gov.ph.

For immediate compliance.



IMELDA R. DELA CRUZ

BIR Form No.

1966

July 2010



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A - QUEZON CITY
Revenue District Office No. 038 - NORTH QUEZON CITY

eLA201900049371

AUDM29-038-2023-010607

LETTER OF AUTHORITY

MAY 24, 2023

DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
VISAYAS AVE VASRA 1128 QUEZON CITY - 00002 NCR,
SECOND DISTRICT PHILIPPINES
TIN 000-535-643-00000

Sir/Madam/Gentlemen:

The bearer(s) hereof, RO Charlene Mamanta, Irennuell Verzosa, Marian Alonzo / GS Anna Marie Claveria of Revenue District Office No. 038 - NORTH QUEZON CITY is/are authorized to examine your books of accounts and other accounting records for ALL INTERNAL REVENUE TAXES for the period from 01/01/2021 to 12/31/2021 pursuant to SEC. 6 (A) AND SEC. 10 (C) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED. The Revenue Officer(s) identified herein are provided with the necessary identification card(s) which shall be presented to you upon request.

It is requested that all required documents, books, and records be provided to the Revenue Officer(s) to expedite the tax examination.

You will be duly informed of the results of the tax examination upon approval of the report submitted by the said Revenue Officer(s).

Very truly yours,


MARINALDO G. MALIG
REGIONAL DIRECTOR

IMPORTANT

- In case of failure to submit/present the books of accounts, records, and documents per attached checklist of requirements, a Subpoena Duces Tecum shall be issued to compel submission/presentation thereof.
- Please address any communication on this matter to the authorized officer(s) RENATO J. MINA, REVENUE DISTRICT OFFICER, RDO038 - NORTH QUEZON CITY with the address at 4TH FLR. BIR RDO-38, FISHER MALL, QUEZON AVE. COR. ROOSEVELT AVE. BRGY. STA. CRUZ, QUEZON CITY with telephone no 8 928-2367 / 8 927-6204 / 8 928-1551 / 8 928-2367. This is an electronically issued Letter of Authority. Please confirm the validity of this document with the authorized signatory above.

RECEIVED BY:

TAXPAYER/AUTHORIZED REPRESENTATIVE
(Signature Over Printed Name)

DATE



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 07A - Quezon City
Revenue District Office No. 38
North Quezon City



MAY 25, 2023

THE PRESIDENT
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
VISAYAS AVE., PASRA, QUEZON CITY
TIN: 000-535-643
Gentlemen:

CHECKLIST OF AUDIT REQUIREMENTS UNDER RMO NO. 53-98, AS AMENDED

Pursuant to **Electronic Letter of Authority (eLA) eLA201900049371 (AUDM29-038-2023-010607)** dated **May 24, 2023**, original copy enclosed herewith, authorizing the undersigned Revenue Officer **CHARLENE A. MAMANTA, IRENNUELL M. VERZOSA**, and **MARIAN F. ALONZO** under Group Supervisor **ANNA MARIE A. CLAVERIA** to examine/investigate your entire internal revenue tax liabilities for the taxable calendar/fiscal year ending **December 31, 2021** you are hereby required to submit/present the records/documents/files enumerated hereunder, if applicable, **within ten (10) days from actual/constructive receipt hereof** pursuant to RMO 45-2010, to wit:

I. For Submission:

A. Clear Photocopies:

1. Tentative & Amended Income Tax Returns (ITR):
 - a. Quarterly ITR (BIR Forms 1702Q/1701Q) with Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) under RR 2-2006 (*also in soft copy dat file format under RR 16-2006*), and BIR Forms 2307/2316.
 - b. Annual ITR (BIR Forms 1702/1701) with audited Comparative Financial Statements and complete notes; and BIR Forms 2307/2316
2. Monthly and Quarterly VAT returns (BIR Form 2550M/2550Q, if VAT Registered) or Monthly Percentage tax returns (BIR Form 2551M, if subject to Percentage Tax)
3. Quarterly summary lists of VAT sales and purchases in RELIEF Format, if VAT Registered (*also in soft copy excel format under RR 16-2006*)
4. Monthly/Quarterly Withholding Tax Remittance Returns (BIR Forms 1601C/1601E/1601F/1600/1603) with Monthly/Quarterly Alphalist of Payees (MAP) under RR 2-2006 (*also in soft copy dat file format under RR 16-2006*), and Annual Summary Returns (BIR Forms 1604E/1604CF) with the corresponding Alphalists (*also in soft copy dat file format under RR 16-2006*)
5. Proof of claimed Tax Credits (such as Prior Year Annual ITR/Prior year 4th Quarter VAT Return, Tax Debit Memos and Certificates of Tax Credits)
6. Inventory lists, beginning and ending (*also in soft copy excel format under RR 16-2006*)
7. Deficiency tax paid or assessed in the immediately prior year and the corresponding Post Reporting Notice
8. Latest General Information Sheet and Articles of Incorporation/Partnership duly received by the Securities and Exchange Commission
9. Certificate of, or BIR Ruling on Grant of Exemption availed (such as Income Tax Holiday and Treaty), if any
10. All Contracts/Agreements executed pertaining to the year under audit
11. Others: to be determined as the audit progresses



Republic Of The Philippines
Department Of Finance
Bureau Of Internal Revenue
Revenue Region No. 7A
Revenue District Office No. 38
North, Quezon City



July 03, 2023

SECOND AND FINAL REQUEST FOR PRESENTATION OF RECORDS

The President
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
VISAYAS AVE VASRA 1128 QUEZON CITY 00002 NCR
SECOND DISTRICT
TIN: 000-535-643-000

Sir / Madam / Gentlemen:

Your books of accounts and other accounting records are due for a routine verification for All Internal Revenue Tax purposes pursuant to **eLA201900049371/AUDM29-038-2023-010607** dated **May 24, 2023**. Under Revenue Regulations No. V-1, otherwise known as the Bookkeeping Regulations, it shall be the duty of all taxpayers concerned to present the required books of accounts and other records upon demand of an internal revenue officer duly authorized to investigate. The information contained in your all internal revenue taxes and other tax returns must be verified against said records so that a fair and true assessment of your internal revenue tax liabilities may be arrived at.

In the spirit of maintaining cordial BIR-taxpayer relations, we are for the last time, appealing to you to allow our Revenue Officer to have access to your accounting records or otherwise explain to us either by telephone or personal visit, why the same cannot be done so that whatever problems you may have may be mutually threshed out in an atmosphere of goodwill and cooperation.

Should you fail to comply again within ten (10) days from receipt of this final notice, much with our regret, we will be constrained to recommend your case to our legal division for issuance of SUBPOENA DUCES TECUM for the compulsory production of such books of accounts and records and/or assess your proper internal revenue tax liabilities on the best evidence obtainable pursuant to Sec. 6(B) of the NIRC of 1997, as amended.

Please give this matter your preferential attention.

Very truly yours,


RENATA J. MINA
Revenue District Officer

Refer to: **R.O.CHARLENE A. MAMANTA / R.O. MARIAN F. ALONZO / R.O. IRENNUELL M. VERZOSA**
G.S. ANNA MARIE A. CLAVERIA
Tel No. (02)8928-2367 loc. 136

I acknowledge receipt of the original copy of this letter and I promise to present the complete accounting/tax records as requested thereon to RO CHARLENE A. MAMANTA / R.O. MARIAN F. ALONZO / R.O. IRENNUELL M. VERZOSA and G.S. ANNA MARIE A. CLAVERIA at BIR, Revenue District Office No. 38, North, Quezon City, 4/F Fishermall, Brgy.Sta Cruz, Quezon Avenue, Quezon City.

ORIGINALLY RECEIVED BY: _____
(Signature Over Printed Name)

POSITION: _____

DATE RECEIVED: _____

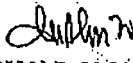
B. Schedules in excel format (hard and soft copies):

1. Abstract of General Ledger accounts showing beginning and ending balances, and total monthly debits and credits for each account (Worksheets)
 2. Schedule of Importation showing: Date of Importation, Import Entry No., Dutiable Value in Dollars, Conversion Rate, Dutiable Value in Pesó, Custom Duties, Import Processing Fees, Bank Charges, Arrastre, Warfage, Brokerage, Other Charges before release from custom, Landed Cost, VAT, Date Paid, and O.R. Nos.
 3. Schedule of Export Sales showing: Sales Invoice Nos., Name of Buyer and Amount of Export Sales
 4. Schedules of Sales in Foreign Currency showing: Conversion Rate, Pesó Value of Sales, Date of Inward Remittance, Amount Remitted, and name of bank where remittance was made
 5. Detailed manufacturing Cost, Detailed breakdown of Cost of Sales/Services; Schedules of Loans/Notes payable (with Beginning and Ending balances, and Names and Addresses of Creditors), Accounts Receivable and Accounts Payable (with Beginning and Ending Balances, and Names and Addresses of Debtors); Schedules of Interest Income and Expense, Taxes and Licenses, Depreciation/Amortization Expense, Miscellaneous Income and Expense, Doubtful Accounts; and Schedule of Advances to/from Stockholders/Officers/Employees/Related Parties
 6. Others: to be determined as the audit progresses
- C. Computerized Accounting Records/Books of Accounts pursuant to RR No. 16-2006 with proper transmittal, if using Computerized Accounting System

II. For Presentation:

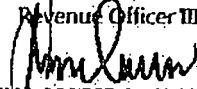
- A. Books of accounts: General Ledger, General Journal, Cash Receipts and Cash Disbursements Books, Sales and Purchases Journals, VAT Subsidiary Sales and Purchase Journals and Ledgers
- B. Supporting documents for all deductions/expenses claimed (Such as Official Receipts and Purchase Invoices, Purchase Orders, Check Vouchers, Reimbursement Receipts, and Debit Memos)
- C. Sales Invoices, Official Receipts, Delivery Receipts and Sales Orders/Job Orders, Warehouse Receipts and Credit Memos)
- D. Certificates of Title for all Real Estates owned and Certificates of Registration for all Vehicles owned
- E. Certificates of Ownership for all investments (Such as Investments in Stocks)
- F. Bank Statements and Passbooks
- G. Minutes of Board Meetings (if applicable)
- H. Original copies of all the documents under IA above.
- I. Others: to be determined as the audit progresses

Very truly yours,


MARIAN F. ALONZO
Revenue Officer III


IRENNELL M. VERZOSA
Revenue Officer III


CHARLENE A. MAMANTA
Revenue Officer I


ANNA MARIE A. CLAVERIA
Group Supervisor

I hereby acknowledge receipt of the foregoing consisting of 2 pages.

(Signature over printed name)

(Title and Designation)

(Date of Receipt)

(Contact Number)

4th floor, Fishermall, Quezon Ave., Brgy Sta. Cruz, Quezon City
Contact Number: 8927-6204 loc. 136



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
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Website: <http://www.denr.gov.ph> / E-mail: web@denrgov.ph

MEMORANDUM

TO : The Regional Executive Directors
DENR Regions 1-13, NCR, CAR

Bureau Directors
BMB, ERDB, FMB, LMB

FROM : THE UNDERSECRETARY
Finance, Information Systems, and Climate Change

SUBJECT : UNREMITTED TAXES FOR CALENDAR YEARS ENDING
DECEMBER 31, 2020 AND DECEMBER 31, 2021

DATE : MAR 0 1 2023

This refers to the attached copy of letter from the Bureau of Internal Revenue (BIR) dated 4 October 2022 through its Revenue District Officer Abdullah D. Bandrang of the Revenue District Office (RDO) No. 38 – North Quezon City requesting for remittance of all outstanding tax liabilities of the DENR for the Calendar Years 2020 and 2021 amounting to P69,384,523.52 and P85,867,345.02, respectively.

The breakdown of the above-mentioned balances as reported in the Consolidated Annual Audit Report (CAAR) of the Commission on Audit (COA) for CYs 2020 and 2021 is as follows:

Office	CY 2021	CY 2020 Restated
Central Office ✓	P9,701,418.80	P2,474,462.09
Region 1	7,222.75	2,790.00
Region 2	6,273,666.20	3,454,285.67
Region 3	4,104,358.25	3,864,955.64
Region 4A	3,060,435.50	572,388.01
Region 4B	2,725,081.12	1,554,016.24
Region 5	5,740,440.54	2,480,623.19
Region 6	10,757,894.12	10,163,103.28
Region 7	6,813,550.00	7,979,476.79
Region 8	4,718,842.69	3,737,907.27

✓ The DENR-Central Office already reconciled and remitted the outstanding tax liabilities indicated in CAAR for CYs 2020 and 2021.

Region 9	5,854,510.04	6,195,584.34
Region 10	7,402,000.48	5,494,130.78
Region 11	1,034,189.14	897,998.63
Region 12	1,028,057.69	1,066,537.88
Region 13	469,556.33	557,505.00
NCR	2,634,254.75	2,055,536.01
CAR	2,555,556.29	4,122,941.78
BMB	1,643,644.78	791,700.50
ERDB	3,452,476.15	1,994,472.49
FMB	3,889,335.37	8,460,476.11
LMB	1,937,328.73	1,400,106.52
PRCMO (<i>Forwarded Balance from the books of the abolished/ defunct Pasig River Rehabilitation Commission (PRRC)</i>)	63,525.30	63,525.30
Total Due to BIR	P85,867,345.02	P69,384,523.52

In compliance to BIR requirement, kindly submit the status of your respective balances directly to BIR - RDO No. 38 together with proof of payment/remittance **not later than 28 February 2023**, copy furnished the Accounting Division. You may coordinate with Group Supervisor, Mr. Charlie C. De Leon through his email at charlie.deleon@bir.gov.ph.

Should you need further assistance, please contact Ms. Nenita L. de Leon/Ms. Ellaine Richelle F. Chavez of the Accounting Division at telephone. no. 8928-0254.

For immediate compliance.


ATTY. ANALIZA REBUELTA - TEH

cc: The Chief of Staff
DENR



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Revenue Region No. 7A
Revenue District Office No. 38 – North Quezon City
4th Flr. Fisher Mall, Quezon Avenue, Brgy. Sta. Cruz, Quezon City

Department of Environment & Natural Resources
Records Management Division

RECEIVED
OCT 07 2022

Received by: *One* Time: *9:10*
October 4, 2022

Hon. MS. MA. ANTONIA YULO-LOYZAGA
Secretary
Department of Environment & Natural Resources
Visayas Avenue, Vasra, Quezon City

Madam :

This is in connection with the unremitted taxes of the Department of Environment & Natural Resources to the Bureau of Internal Revenue (BIR) per Annual Audit Report of the Commission on Audit (COA) for Calendar years ending December 31, 2020 and 2021.

Per Annual Audit Report, the Department of Environment & Natural Resources has an unremitted taxes of **P 69,384,523.52** for Calendar year ending **December 31, 2020** and **P 85,867,345.02** for calendar year ending **December 31, 2021**.

To help defray the huge expenses incurred by our government in addressing the COVID crisis that we had experienced, may we request your office to please remit the said amount as well as all outstanding tax liabilities or unremitted taxes of your office to BIR **on or before October 31, 2022** to avoid penalties.

To assist you in settling these liabilities, please coordinate with *Group Supervisor Charlie C. De Leon* of this office.

May this request merits your approval and immediate attention as we work together towards a common task of raising revenue for our government.

Thank you and more power.

Very truly yours,


ABDULLAH D. BANGRANG
Revenue District Officer

Please refer to:
G.S. Charlie C. De Leon
charlie.deleon@bir.gov.ph
Tel No: 89281551 / 89282367 / 89290264 loc. 147

Pls acknowledge receipt hereof:

Signature over printed name

Designation: _____
Contact Number: _____
Email add: _____

DENR BRANCH WITHOUT W.C. WE AND W/G TAX TYPE (WITHHOLDING TAX - COMPENSATION, EXPANDED AND VAT)

NATIONAL CAPITAL REGION			
BRANCH	ADDRESS	TAX TYPE	
TAGUIG	TAGUIG METRO MANILA 1604	COMPENSATION, EXPANDED AND VAT	
REGION 1			
BRANCH			
DENR-GENRO DAG. CITY	BONUAN TONDALIGAN DAGUPAN CITY, PANGASINAN 2400	COMPENSATION	
DENR, CENTRO-URDANETA	ANONAS URDANETA CITY PANGASINAN 2428	COMPENSATION, EXPANDED AND VAT	
DENR-CENRO ALAMINOS CITY	POBLACION ALAMINOS CITY 2401	COMPENSATION, EXPANDED AND VAT	
REGION 2			
BRANCH			
DENR - CENRO ARITAO	DARAPIDAP ARITAO NUEVA VIZCAYA 3704	TAX TYPE	
DENR - CENRO BAYOMBONG	MAGSAYSAY BAYOMBONG NUEVA VIZCAYA 3700	COMPENSATION	
DENR - CENRO GAUAYAN	SILAWIT GAUAYAN CITY ISABELA 3305	COMPENSATION	
DENR - CENRO CABAGAN	CABAGAN ISABELA 3328	COMPENSATION, EXPANDED AND VAT	
DENR - CENRO DUPAX DEL NORTE	MALASIN DUPAX DEL NORTE NUEVA VIZCAYA 3706	EXPANDED AND VAT	
DENR - CENRO NAGUILUAN	NAGUILUAN ISABELA 3302	COMPENSATION AND EXPANDED	
DENR - CENRO ROXAS	ROXAS ISABELA 3320	COMPENSATION, EXPANDED AND VAT	
DENR - CENRO SAN ISIDRO	RAMOS EASDT SAN ISIDRO ISABELA 3310	COMPENSATION, EXPANDED AND VAT	
DENR BATANES - 101 TRUST FUND	BARSANA ST SAN ANTONIO BASCO BATANES 3900	COMPENSATION, EXPANDED AND VAT	
DENR BATANES - 401-IPAF	BARSANA ST SAN ANTONIO BASCO BATANES 3900	COMPENSATION, EXPANDED AND VAT	
DENR - CENTRO DINAPIGUE ISABELA	DIGUMASED DINAPIGUE ISABELA 3336	COMPENSATION	
DENR - MACONACON ISABELA	MACONACON ISABELA 3333	COMPENSATION, EXPANDED AND VAT	
DENR - PENRO CAGAYAN BPP (GEF-UNDP) NON-TRA ACCOUNT)	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION, EXPANDED AND VAT	
DENR - PENRO CAGAYAN FUND 101 NON-TRA ACCOUNT	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR - PENRO CAGAYAN FUND 102 (ENRMP) NON-TRA ACCOUNT)	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR - PENRO CAGAYAN FUND 102-TRA ACCOUNT	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR - PENRO CAGAYAN FUND 171(PHILCAP) NON-TRA ACCOUNT)	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR PENRO CAGAYAN- FUND 171-PHILCAP	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR PENRO CAGAYAN- FUND 401 IPAF-(75%)PIPS	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR PENRO CAGAYAN- FUND 401 IPAF-PIPS(75%)	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR PENRO CAGAYAN- REGULAR TRUST FUND	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR PENRO-BONGAO	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY	COMPENSATION	
DENR RO2 (FMP)	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CITY CAGAYAN	COMPENSATION	
DENR RO2 (FUND 101 TRUST)	DALAN NA PAGAYAYA COR ANGICACA GARUG SUR TUGUEGARAO CAGAYAN 35	COMPENSATION	
DENR RO2 (FUND 171 PHILCAP)	DALAN NA PAGAYAYA COR ANGICACA GARUG SUR TUGUEGARAO CAGAYAN 35	COMPENSATION	

DENR RO2 FUND 101-ACCT. NO 2012-9003-00	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR RO2 FUND 102 (EWRMP) ACCT. 3702-1000-29	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR RO2 FUND 102(ICRMP) ACCT. 2012-9025-68	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR RO2 FUND 158 ACCT. # 2012-9003-26	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR RO2 FUND 171 (PHILCCAP)ACCT. 3702-1000-88	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR RO2FUND 101- TRUST ACCT.	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR RO2FUND 102 (BPP) ACCT. 3702-1000-70	14 DALAN NA PAGAYAYA REGIONAL GOVERNMENT CENTER TUGUEGARAO CAG	COMPENSATION
DENR-CENTRO PALANAN ISABELA	CENTRO WEST PALANAN ISABELA 3304	COMPENSATION
DENR-PENRO CAGAYAN FUND 158-TRA ACCOUNT	NURSERY COMPOUND BAGAY ROAD SAN GABRIEL TUGUEGARAO CITY 3500	COMPENSATION, EXPANDED AND VAT

REGION 6		
BRANCH		
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES	COR. ABAD SANTOS - PORRAS STS. BRGY. 39 BACOLOD CITY 6100	TAX TYPE COMPENSATION

REGION 9		
BRANCH		
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES	RIVERSIDE ISABELA CITY BASILAN	TAX TYPE COMPENSATION, EXPANDED AND VAT
DENR, R-IX PENRO INTERIM	PASONANCA PARK PASONANCA ZAMBANGA CITY 7000	COMPENSATION

REGION 10		
BRANCH		
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES R10	MALASAG HEIGHTS CUGMAN CAGAYAN DE ORO CITY 9000	TAX TYPE COMPENSATION
DENR - PENRO TUBOD, LANA O DEL NORTE	PIGCARANGAN TUBOD LANA O DEL NORTE 9209	COMPENSATION AND VAT
DENR-CENRO OZAMIZ CITY	GANGO OZAMIZ CITY MIS. OCC. 7200	COMPENSATION, EXPANDED AND VAT

REGION 13		
BRANCH		
DENR-PENRO SDN	07020 BRGY SAN JUAN SURIGAO CITY 8400	TAX TYPE COMPENSATION
DENR PENRO-BONGAO	TUBIG BOH BONGAO TAWI TAWI	EXPANDED AND VAT
DENR - ARIMA PENRO SULU	S	VAT