



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



**MEMORANDUM**

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

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

**SUBJECT :** SUBMISSION OF THE DOCUMENTARY REQUIREMENTS  
FOR THE 40% SHARE OF LOCAL GOVERNMENT UNITS  
ON THE PROCEEDS FROM THE DEVELOPMENT AND  
UTILIZATION OF NATIONAL WEALTH

**DATE :** FEB 07 2024

This refers to the letter dated January 23, 2024 of Director Ryan S. Lita of Local Government and Regional Coordination Bureau (LGRCB), Department of Budget and Management (DBM), reminding the submission of the certification pertaining to the 40% share of the Local Government Units (LGUs) from the gross collection derived from the forest charges for the prior years.

The DBM is requesting information on the shares of LGUs from the proceeds of forest charges collected from prior years preceding FY 2024 which were not yet endorsed for release and may be possibly endorsed to the DBM in FY 2025.

In this regard, please submit the following documents to the Accounting Division on or before February 29, 2024, as follows:

1. Certification from the Bureau of the Treasury;
2. Form A – CENRO Report (indicate the province, city/municipality and barangay);
3. Form B – Certification of Corresponding Share of Local Government Unit on the Proceeds from the Development and Utilization of National Wealth (indicate the share per province, city/municipality and barangay);
4. Form C – PENRO Consolidated Report; and
5. Form D – Regional Consolidated Report.

For queries and clarifications, you may contact Ms. Leodina A. Laddaran of the Revenue and Consolidation Section of the Accounting Division at 8928-0254 or VOIP No. 8249-3367 local 1018

For compliance.

  
ATTY. ANALIZA REBUELTA-TEH

MEMO NO. 2024 - 110



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

DMS Reference No. 2024-LGRCB-0006740-I

January 23, 2024

**SECRETARY MARIA ANTONIA YULO-LOYZAGA**  
Department of Environment and Natural Resources (DENR)  
Vizayas Avenue, Diliman  
1100 Quezon City

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

**OIC Director Imelda R. Dela Cruz**  
Financial and Management Service

Dear **Secretary Yulo-Loyzaga**:

This pertains to the preparation of budget documents for FY 2025 Budget Preparation as prescribed under National Budget Memorandum No. 149 dated December 27, 2023.<sup>1</sup>

In this regard, may we respectfully remind your Office for the submission of the corresponding certification pertaining to the forty percent (40%) share of the local government units (LGUs) from the gross collection derived by the National Government from forest charges consistent with 2.0 of Department of Budget and Management (DBM)-Department of Finance-DENR-Department of Energy Joint Circular No. 2006-1,<sup>2</sup> to wit:

**"2.0 For budget preparation purposes, the projected shares of the LGUs out of the 40% of the proceeds of the national wealth from the preceding year shall be submitted to the [DBM] by the concerned revenue collecting agencies of the national government not later than the fifteenth (15<sup>th</sup>) of March of the ensuing year. While the first quarter will be based on actual collections, the remaining three quarters shall be based on projected historical collection. This shall serve as basis for appropriation in the national budget." (emphasis supplied)**

<sup>1</sup> National Budget Call for FY 2025

<sup>2</sup> Revised Guidelines and Procedures on the Release of the Share of Local Government Units in the Proceeds from the Development and Utilization of National Wealth

May we further request information on shares of LGUs from the proceeds of forest charges collected from prior years preceding FY 2024 which were not yet endorsed for release and may possibly be endorsed to this Department in FY 2025.


Anent thereto, may we note that Item 2.3.1 of NBM No. 149 emphasizes that the FY 2025 National Budget will reflect the continued adoption of the 2-Tier Budgeting Approach (2TBA) for greater budget transparency and reliability.

Moreover, Item 2.5 of the Specific Guidelines of said NBM stated that the Budget for Allocation for LGUs Tier 1 includes funding requirements to cover transfers from the NG to the Bangsamoro Autonomous Region in Muslim Mindanao (i.e., Annual Block Grant, Special Development Fund, Share in Taxes, Fees and Charges) and the LGUs (i.e. National Tax Allotment, Special Shares of LGUs in the Proceeds of National Taxes, Barangay Official Death Benefits, Special Shares of LGUs in the Proceeds of Fire Code Fees, and Local Government Support Fund). Meanwhile, Tier 2 covers new/expansion of subsidy support to LGUs and adjustments, if any, based on the submission of certifications received beyond the deadline of the submission of Tier 1 for the funding requirements to cover the transfers from the NG to the LGUs as mentioned in Tier 1.

To enable us to timely prepare the necessary budget documents, may we respectfully request the submission of said certification on or before March 15, 2024.

Thank you and God bless.

Very truly yours,

 Digitally  
signed by  
Ryan S. Lita

**RYAN S. LITA**  
Director IV

cc: Undersecretary Wilford Will L. Wong, DBM  
Assistant Secretary Rolando U. Toledo, DBM  
Assistant Secretary Mary Anne Z. Dela Vega, DBM

## BTR CERTIFICATION ON THE COLLECTION OF FOREST CHARGES (40% LGU SHARES)

From: Leodina Laddaran (lladdaran@yahoo.com)

To: denr1.financialreports@gmail.com; denr02acctg@yahoo.com; acctgfincar@yahoo.com;  
denr6finance@yahoo.com.ph; denrfin11@yahoo.com; denr9\_accounting@yahoo.com;  
denrviii\_accountingsection@yahoo.com.ph; denr\_finance4b@yahoo.com; denr\_finance7@yahoo.com;  
denr\_finance4a@yahoo.com; denr3accounting2014@yahoo.com; denr9.actg@gmail.com;  
denr12accounting@yahoo.com.ph; r10.acctg10@gmail.com; denr1asfd@gmail.com; acctgdenr6@yahoo.com;  
denrviii\_accountingsection@yahoo.com; denr.finance13@gmail.com; acctngsectionr5@gmail.com;  
region5acctng@gmail.com

Date: Monday, January 29, 2024 at 11:06 AM GMT+8

Good morning!

Please see attached letter from DBM for the submission of the 40% LGU shares for the collection of forest charges.

Please request BTr Certification and submit together with the Forms A to D (original signed) to facilitate the endorsement.

Thank you.

LEODINA A. LADDARAN  
DENR-Accounting



Letter from DBM to USEC Teh and Dir. Dela Cruz.pdf  
34.8kB



Funding the  
Republic

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

Date: \_\_\_\_\_

## REQUEST FORM FOR CERTIFICATE OF DEPOSIT

**DIRECTIONS**— To ensure prompt processing, please provide ALL information requested below. A Certification will be issued upon compliance with all the requirements ( *Summary of detailed deposited collections, bank validated LDDAP-ADA, Journal Entry Voucher in case of reclassification, and copies of bank validated Deposit Slips and List of Deposited Collections for the current month transactions*) based on TOO 15-2017. Request for Certification can NOT be processed if there is/are pending supporting documents/reports necessary in the validation of deposits.

You may send your accomplished request form and supporting documents via email to [vcas.c@treasury.gov.ph](mailto:vcas.c@treasury.gov.ph)

### National Government Agency Information

Agency Name: \_\_\_\_\_  
Agency/Organization Code (UACS) : \_\_\_\_\_  
Office Address: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Contact Number: \_\_\_\_\_

### Deposited Collections Information

Date/Period Covered: \_\_\_\_\_  
Bank Branch: \_\_\_\_\_  
Bank Branch Code: \_\_\_\_\_

UACS Funding Source:  General Fund \_\_\_\_\_  
 Special Accounts in the General Fund \_\_\_\_\_  
 Trust Fund \_\_\_\_\_

Amount in Figures: \_\_\_\_\_  
Amount in Words: \_\_\_\_\_

Nature of Transaction/s: \_\_\_\_\_  
Purpose: \_\_\_\_\_

Approved by: \_\_\_\_\_

\_\_\_\_\_  
Name and Signature of Head of Agency  
(Note: This form requires the signature of the Head of Agency )



**CERTIFICATION OF CORRESPONDING SHARE OF LOCAL  
GOVERNMENT UNIT ON THE PROCEEDS FROM THE DEVELOPMENT  
AND UTILIZATION AND NATIONAL WEALTH**

This is to certify that CENRO \_\_\_\_\_ has remitted to the Bureau of Treasury the amount corresponding to the share of Local Government Unit appearing below:

<b>Total Collection</b>		
<b>National Government Share</b>	<b>60%</b>	
<b>Local Government Share</b>	<b>40%</b>	
<b>Province</b>	<b>20%</b>	
<b>Municipality</b>	<b>45%</b>	
Name of Municipalities		
<b>Barangay</b>	<b>35%</b>	
Name of Barangay		
<b>TOTAL</b>		

This Certification is issued pursuant to the provisions of Local Government Code of 1991 and item 3.0 of DBM-DOF-DENR-DOE Joint Circular no. 2006-1 dated 13 February 2006

Prepared by:

Certified by:

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 Collecting Officer

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 CENR Officer





