

**DENR Administrative Order  
No. 96-22  
June 21, 1996**

**SUBJECT : Guidelines on the Establishment and Management of Integrated Protected Area Funds (IPAF).**

Pursuant to the provisions of Republic Act. No. 7586 otherwise known as the National Integrated Protected Areas System (NIPAS) Act of 1992 and its implementing rules and regulations, and in order to provide guidelines on the establishment and management of an Integrated Protected Areas Fund (IPAF), the Order is hereby issued for the guidance of all concerned.

**Sec. 1 Title** This Administrative Order shall be known as “Guidelines on the Establishment and Management of Integrated Protected Areas Fund (IPAF).”

**Sec. 2 Objectives** It shall be the objective of this Order to set forth the procedure which the DENR shall follow in the establishment and management of the Central Integrated Protected Areas Fund and the Protected Areas Sub-fund to promote the sustained financing of the **NIPAS**.

**Sec. 3 Scope** This Order shall cover all areas comprising the National Integrated Protected Areas System (**NIPAS**).

**Sec. 4 Definition of Terms** For the purpose of this Order, the following terms shall mean as follows:

4.1 **IPAF** - is a trust fund created or established for the purpose of promoting the sustained financing of the System. The fund shall include taxes, donations, endowments, grants, fees, fines and all

income/revenues generated from the operation of the System as defined in Section 16 of the NIPAS Act and Section 58 of DAO 25, Series of 1992.

- 4.2 **Trust Fund** - is an account maintained in any government depository bank for a specific purpose.
- 4.3 **Central IPAF** - is a trusts fund maintained by **PAWB** in any government depository bank representing the 25% remittances from the different protected areas in accordance with Section 61 of DAO 25, Series of 1992.
- 4.4 **Protected Area Sub-Fund** - is a trust fund maintained in any government depository bank in the name of the protected area where 75% of the income derive therefrom is deposited.
- 4.5 **IPAF Governing Board** - a 10 member body formally appointed for a term of 3 years by the DENR Secretary upon endorsement of the NIPAS Policy and Program Steering Committee to administer and allocate the IPAF among the components of the NIPAS.
- 4.6 **PAMB** - Protected Area Management Board
- 4.7 **PAWB** - Protected Areas and Wildlife Bureau
- 4.8 **PENRO** - Provincial Environment and Natural Resources Office
- 4.9 **PASu** - Protected Area Superintendent
- 4.10 **MOF** - Ministry of Finance (now known as the Department of Finance)

**Sec. 5 ESTABLISHMENT AND MANAGEMENT OF CENTRAL IPAF** - The following procedures shall be adopted in the establishment of the Central IPAF.

- 5.1 The IPAF Governing Board shall authorize the PAWB Director to open an account in any Philippine Government depository Bank in the name of the Central IPAF.
- 5.2 The Central IPAF account number shall be provided to all PAMBs and 25% remittances shall be deposited in the said account.
- 5.3 Consistent with Section 58 of DAO 25, Series of 1992, the IPAF Governing Board thru PAWB may receive donations, contributions, endowments, and grants to be deposited in Central IPAF account for the operation of NIPAS.
- 5.4 All donations, contributions, endowments, and grants shall be properly accounted for by PAWB thru deeds of donation or acknowledgment receipts.
- 5.5 Upon request by the PAMB, disbursement from the Central IPAF shall be approved by the IPAF Governing Board in accordance with allocation criteria, in the amounts authorized by the Secretary or his duly designated representative.
- 5.6 All Central IPAF disbursements shall be subject to government accounting and auditing rules and regulations.

**Sec. 6 ESTABLISHMENT AND MANAGEMENT OF PROTECTED AREA SUB-FUND.** The following procedures shall be adopted in the establishment of the IPAF sub-fund in each protected area:

- 6.1 The PAMB shall establish the sub-fund for each protected area. The PAMB, through the PASu shall open a special account in the name of the protected area which shall be called Protected Area sub-fund.
- 6.2 The sub-fund shall be opened in any government depository bank.
- 6.3 Consistent with Section 59, and 60 of DAO 25 Series of 1992, the PAMB thru the PASu is authorized to collect/receive incomes and exercise responsibilities as therein indicated.
- 6.4 All incomes/donations generated by the protected area shall be properly accounted for in a journal of receipts and expenditures to be maintained by the PASu and certified by the Accountant of the Region or the nearest PENR Office.

Donations over P10,000.00 shall be properly covered with a deed of donation, or acknowledgment receipts. Details of remittances and statements of account shall be reported by the PASu to the PAMB on a quarterly basis certified by the Regional or PENRO accountants, as the case maybe.

The frequency or deposit shall follow the provisions specified in joint Circular No. 1-81 of COA and MOF hereto attached as Annex A.

- 6.5 All interest earnings shall be credited to the sub-fund and shall form part of the Fund subject to existing rules and regulations.
- 6.6 Seventy-five percent (75%) of income derived from the operation of the concerned protected area shall accrue to the PA sub-fund while the remaining twenty-five percent (25%)

shall be remitted to the Central IPAF as provided for in Section 61 of DAO 25, Series of 1992.

- 6.7 The PA Sub-fund shall be disbursed solely for the protection, maintenance, administration and management of the PA concerned and duly approved projects by PAMBs, in the amounts authorized by the Secretary or his duly designated representative as provided for in Section 66 of DAO 25, S. of 1992.
- 6.8 To utilize the income generated by the protected area, the PASu shall submit to the PAMB the following requirements:
  - a. Work and Financial Plan (WFP);
  - b. Report of Income by the protected area duly signed by the concerned accountant; and
  - c. Certified photocopy of the Bank's statement.
- 6.9 All PA Sub-Fund disbursements shall be approved by the PAMB subject to existing government auditing and accounting rules and regulations.

## **Sec. 7 RESPONSIBILITIES OF PASU, PAMB AND IPAF GOVERNING BOARD**

- 7.1 PASu
  - a. Shall collect and/or receive pertinent fees, charges, donations and all other income as provided in Section 58 of DAO 25 and deposit the same in the sub-fund;

- b. Shall submit quarterly report of collection to PAMB which shall in turn be submitted to the IPAF Governing Board thru the Protected Areas and Wildlife Bureau;
- c. Shall maintain book of accounts and records;
- d. Shall prepare and submit the WFP and other requirements as basis for disbursements;
- e. Shall maintain records/documentation of all expenditures vouchers, receipts, etc.; and
- f. Shall prepare reports of expenditures based on the approved WFP.

## 7.2 **PAMB**

- a. Shall review, approve and monitor implementation of WFP;
- b. Shall monitor all collection, disbursements and expenditures; and
- c. Shall approve all disbursement of PA Sub-Fund not exceeding P200,000.00 in accordance with the approved WFP.

## 7.3 **IPAF Governing Board**

- a. Shall oversee the management of the IPAF;
- b. Shall provide specific policies, guidelines and criteria on the establishment, management and disbursement of the IPAF;

- c. Shall approve requests for funding assistance for the operation of the NIPAS;
- d. Shall provide effective mechanism for monitoring and evaluation of financial reports;
- e. Shall validate financial report submitted by PASu and PAMB/PAWB as the need arises; and
- f. Shall designate the PAWB director to sign all disbursements of PA Sub-Fund more than P200,000.00 in accordance with the approved WFP.
- g. Shall designate the PAWB Director to sign all disbursements of Central IPAF in accordance with the criteria of Section 66 of DAO 25, Series of 1992.

This order shall take effect immediately and revokes, supersedes, and amends any other order and/or instructions inconsistent herewith.

**VICTOR O. RAMOS**  
Secretary