



Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 049.2016

5 September 2016

SUBJECT: INCLUSION OF ENVIRONMENT AND NATURAL RESOURCES DATA IN THE ELECTRONIC STATEMENT OF RECEIPTS AND EXPENDITURES SYSTEM FOR LOCAL TREASURERS

WHEREAS, the Department of Finance (DOF), in line with the Philippine Extractive Industries Transparency Initiative (PH-EITI) and the Philippines Poverty-Environment Initiative (PPEI), is committed to promote transparency and good governance in managing the country's natural resources;

WHEREAS, the annual report of PH-EITI requires the participation of all Local Government Units (LGUs) hosting extractive operations to ensure that the payments made by extractive companies are reported accurately and in a timely manner;

WHEREAS, data management initiatives on environment and natural resources revenues and expenditures (including the disaggregation of the shares from the national wealth by sector) under the PPEI are being institutionalized at the LGU level, through the Environment and Natural Resources Data Management Tool (ENRDMT);

WHEREAS, Department Order No. 8-2011 mandates the official reporting and monitoring of local government fiscal and financial operations through the electronic Statement of Receipts and Expenditure (eSRE);

WHEREAS, the Bureau of Local Government Finance (BLGF), being the agency directly responsible for maintaining the eSRE system and for overseeing the fiscal and financial affairs of local governments, commits to the goals of the PH-EITI and PPEI for greater transparency in local fiscal and financial management;

NOW, THEREFORE, in consideration of the foregoing premises, the following guidelines are hereby issued:

Section 1. Inclusion of Environment and Natural Resources Data in the eSRE System for Local Treasurers. The data requirements for the PH-EITI and the PPEI annual reports shall form part of the quarterly SRE reports submitted by local treasurers to report the payments made by extractive industries and detailed account of the shares from national wealth.

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The eSRE system shall include the ENRDMT to provide a facility for the LGUs to report the following direct and non-direct payments:

1. Local taxes, fees, and other charges;
2. Receipts of shares from national wealth within the LGU's jurisdiction;
3. Expenditures of LGUs coming from receipts/collections from the extractive industries and shares from national wealth; and
4. Such other monetary and non-monetary benefits received by LGUs from extractive industries and shares from national wealth.

Section 2. Duties of the DOF-BLGF. The DOF-BLGF shall regularly:

1. Provide the PH-EITI/PPEI/concerned agencies and other stakeholders with the data on local taxes, fees and user charges directly collected from the extractive industries, detailed account of shares of the national wealth received by LGUs, expenditure items from such proceeds, and such other relevant data.
2. Check the integrity of data on total shares from national wealth reported by LGUs through the ENRDMT vis-à-vis the data reported through the eSRE;
3. Develop and conduct relevant capacity building interventions to ensure compliance of local treasury offices with this Order; and
4. Provide access to DOF Domestic Finance Group to supply PH-EITI data and updates.

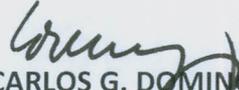
Section 3. Duties of the Local Treasurers. All concerned local treasurers shall prepare and submit the required ENR data pursuant to this Order and other relevant issuances, which shall form part of their official duties and functions.

Section 4. Reporting Period. All concerned local treasurers shall upload the ENRDMT reports for FYs 2014 and 2015 on or before 31 December 2016, while the FY 2016 year-end report shall be uploaded on or before 30 April 2017. Thereafter, the ENRDMT data shall be uploaded by all concerned local treasurers to the system on or before the following dates:

- i. For the first three quarterly reports: On or before the 30th of the month following the end of each quarter; and
- ii. For the year-end report: On or before April 30 of the subsequent fiscal year.

Section 5. Repealing Clause. All department orders, circulars and issuances inconsistent with this Department Order are hereby repealed or modified accordingly.

Section 6. Effectivity. This Department Order shall take effect immediately upon publication in a newspaper of national circulation.


CARLOS G. DOMINGUEZ
Secretary

