



**MEMORANDUM**

FOR : All Regional Executive Directors

ATTENTION Chief, Finance Division

FROM : The Assistant Secretary for Policy, Planning, Foreign Assisted and Special Projects and Director, in concurrent capacity

SUBJECT : **LIST OF POLICIES AND TECHNICAL BULLETIN GOVERNING THE IMPLEMENTATION OF THE INREMP, FMP AND NGP/ENGP**

DATE : **JUL 22 2021**

This has reference to the agreement during the blended virtual and face-to-face meeting held on 16 July 2021 on the initial discussion on the documentary requirements as well as accounting entries related to completed reforestation projects and recognition of impairment loss pursuant to COA Circular No. 2015-007 dated October 22, 2015.

In this regard, please be informed that the policies, guidelines and Technical Bulletins governing the implementation of the Integrated Natural Resources and Environmental Project (INREMP), Forestland Management Project (FMP), and National Greening Program/Enhanced National Greening Program (E/NGP), can be accessed through the following link:

INREMP <https://bit.ly/inremptb2021>

FMP <https://bit.ly/fmptb2021>

NGP <https://bit.ly/engptb2021>

Based on these existing policies for various projects that includes reforestation as its main activity, kindly provide feedback on the requirements and procedures set forth in processing their payments from mobilization to maintenance and protection, as well as those related to recognition and de-recognition/delisting to the book of accounts.

We will appreciate receiving your feedback on the matter on or before July 23, 2021 for our consolidation and further appropriate action.

**FOR YOUR INFORMATION AND CONSIDERATION, PLEASE.**

  
**MARCIAL C. AMARO, JR., CESO III**

cc: The Director, Financial and Management Service  
The Director, Foreign-Assisted and Special Projects Service