An aerial photograph of a tropical beach. The top half of the image is dominated by a dense, lush green forest. Below the forest is a wide, sandy beach lined with numerous tall palm trees. In the foreground, two blue and white outrigger boats are beached in the turquoise water. Several people are visible on the beach and in the water. The overall scene is vibrant and idyllic.

# Comprehensive Development and Management Plan

*The Last Paradise Resort*  
An Eco-tourism resort in El Nido, Palawan

## COVER SHEET

**Name of AGREEMENT applicant** : The Last Paradise Resort  
By Jorge Dela Torre  
7 Commandos, Buena Swerte, El Nido,  
Palawan

**Approximate Area** : 5,124.60 m<sup>2</sup>

### Location:

Region : MIMAROPA  
Province : Palawan  
Municipality : El Nido  
Barangay : Buena Suerte  
Sitios : Ipil

### Boundaries:

Coordinates : 11°16'56.16" N; 119°39'69.79 E  
North : Bella Vita  
East : Timberland  
South : El Pahoy Beach Resort  
West : Corong Corong Beach

### Physical Description

# Comprehensive Development and Management Plan

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*The Last Paradise Resort*

The project area applied for Special Use Agreement in Protected Area (SAPA), The Last Paradise Resort by Jorge Dela Torre covers 5,124.60 m<sup>2</sup> within the terrestrial jurisdiction of 7 Commandos, Barangay Buena Suerte, Municipality of El Nido, Province of Palawan.

The area is the most developed Barangay in El Nido with dozens of resorts and hotels that have mushroomed along the coast. More and more development activities in the municipality are continuously being done. More tourists are easily attracted to the area because it is the most usual jump off point to the islands.

Travelers are already familiar with El Nido which makes it to be a very suitable place for SAPA-projects. The area is concluded as ecotourism feasible because of its scenic beauty, pristine white beach and clear sea water, outstanding diving sites, climatological endowments and the backdrop of the majestic rolling hills and eye-catching marine lives.

Submitted by:           **JORGE DELA TORRE**          

*Applicant*

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

## Comprehensive Development and Management Plan

*The Last Paradise Resort*

### Physical Description

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Submitted by:



**JORGE DELA TORRE**

*Applicant*

Date:

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## GLOSSARY

Biodiversity	The interrelationship between biotic and abiotic environmental factors interacting to support life and exist in delicate balance.
Community Environment and Natural Resources Office (CENRO)	Established to promote proper management and utilization of the natural resources of the country, implement mitigating measures to prevent and control land, air and water pollution in coordination with government and non-government agencies and organizations, and maintain, protect, and preserve the environment.
Comprehensive Development Management Plan (CDMP)	A comprehensive plan that aims to assist in the development of responsible, self-reliant, and resource-based host and neighboring communities.
Eco-Tourism	An adoption of tourism system observing the harmony with nature as well as appreciation of traditional cultures prevailing in the area
Economic Growth	A development that seeks to improve the economic well-being and quality of life for a community through economic opportunities such as provision of job and resource utilization.
El Nido-Taytay Managed Resource Protected Area	A marine reserve area established in 1998. It covers the North-Western tip of the mainland of Palawan and is home to several endemic species.
Environmental Assessment	A process of evaluating the current state of the environment, identifying potential impacts and suggesting alternative to ensure no unresolved conflict in the use of resources.
Environmental Compliance Certificate	A DENR-EMB issued document after positive review certifying that based on the representations of the proponent, the proposed project or undertaking will mitigate significant adverse environmental impact.
Environmental Critical Area (ECA)	Area delineated through Presidential Proclamation 2146 s.1981 as environmentally sensitive such that significant environmental impacts are expected if certain types of proposed projects or programs are located, developed, or implemented on it.
Environmental Management Plan	A plan demonstrating how the environmental risks are controlled or managed and reduced to acceptable levels in addition to meeting the principles of ecologically sustainable development.

# Comprehensive Development and Management Plan

*The Last Paradise Resort*

Human Empowerment	Equitable opportunities for human development
Multiple Use Zone	A portion of protected area where settlement, traditional or sustainable land use, and other income generating or livelihood activities may be allowed as prescribed in the management plan.
Natural Resources	Natural materials supporting life and meet people's needs
Protected Area	A clearly defined geographical space, recognized, dedicated, and managed, through legal or other effective means, to achieve the long term conservation of nature
Protected Area Management Board (PAMB)	A board under the Biodiversity Management Bureau responsible for ensuring effective management and fair governance of protected area thereby safeguarding nature and cultural resources, human well-being, and support sustainability
Special-Use Agreement in Protected Area (SAPA)	A binding instrument between the DENR through the Protected Area Management Board (PAMB) and the proponent enabling the productive use of a protected area- as defined under Republic Act 7586 or the National Integrated Protected Areas System Act of 1992- while maintaining the status of the protected area.
Strategic Environmental Plan (SEP) Clearance	A PCSD issued clearance to all undertakings in Palawan to ensure adoption of comprehensive framework for the sustainable development of the province, compatible with protecting and enhancing the natural resources and endangered environment of Palawan.
Strict Protection Zone	A portion of the protected area with high biodiversity value which shall be closed to all human activity except for scientific, ceremonial or religious use by indigenous communities.
Sustainable Development	Development that meets the needs of the present generation without compromising the ability of the future generations to meet their own needs.

## 1 INTRODUCTION

In recent years, the Philippines have seen a rise in the number of tourists visiting the country. Millions of tourists go to the country every year to see its famed beaches, tropical environment, and unique culture. The Philippine government has set a goal of 12 million tourists by 2022, up from the estimated 7.1 million who visited the country in 2019. However, in the year 2020, the sector has been severely impacted because of the epidemic. The establishment of additional internal destinations and the gradual thawing of international borders have helped it begin to revive in 2021-2022.

El Nido, on the Philippine island of Palawan, is a favourite vacation spot because of its picture-perfect beaches, gin-clear waters, and abundance of marine life. Popular tourist activities include island hopping, snorkeling, and diving, earning it the nickname "final ecological frontier" of the Philippines. Tourists go to Bacuit Bay, one of El Nido's 45 islands and islets.

El Nido relies heavily on tourism as a source of both income and employment. Overcrowding, pollution, and the death of coral reefs are all unwelcome side effects of the recent surge in tourism, which has also benefited local economies. Sustainable tourism is something that the local government and community groups have been working to improve.

An eco-tourism resort is a type of tourism development that promotes conservation and sustainability while lessening the resort's potentially harmful effects on the surrounding natural environment and the populations that live there. In most cases, the primary objective of these resorts is to provide guests with a genuine and comprehensive experience of the natural and cultural surroundings, all while contributing to the economy of the surrounding community.

# **Comprehensive Development and Management Plan**

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*The Last Paradise Resort*

The majority of the time, eco-tourism resorts are situated in secluded or undeveloped regions, such as national parks, other types of protected areas, or rural towns. Tents, huts, or treehouses are common examples of low-impact lodging options that are designed to blend in with the natural surroundings and offer a more authentic camping experience. They also place an emphasis on the utilization of renewable energy sources, recycling, and other actions that are good to the environment.

Many ecotourism resorts feature guided nature walks, bird viewing, animal safaris, and other nature-based activities among their list of available activities for guests to partake in. In addition to this, they frequently offer educational and cultural activities that assist tourists in gaining a better understanding of the local environment and way of life.

Eco-tourism resorts are essential because they encourage environmentally responsible vacationing behaviours and lend support to conservation initiatives. These resorts are designed to have as little of an effect as possible on the surrounding environment and communities, while still offering guests with a one-of-a-kind and genuine travel experience. Tourists have the opportunity to help support conservation efforts and contribute to the maintenance of the natural environment in the area when they make the decision to stay at a resort that caters to ecotourism.

In order to lessen their impact on the natural world, eco-tourism resorts frequently make use of renewable energy sources such as solar power and implement environmentally responsible building techniques. Recycling and trash management programs may also be implemented by them in an effort to lessen their overall ecological footprint and the amount of pollution they

# **Comprehensive Development and Management Plan**

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## ***The Last Paradise Resort***

cause. In addition, these resorts frequently form partnerships with the communities and organizations located nearby in order to advance environmentally responsible development and economic expansion.

In order to further environmental education and awareness, eco-tourism establishments typically offer their guests information regarding the natural environment of the surrounding area as well as ongoing conservation activities. This may help visitors become more aware of environmental challenges and inspire them to adopt more sustainable behaviours in their own lives. Furthermore, eco-tourism resorts can provide a sustainable source of money for conservation initiatives, which can assist in the protection of endangered species and the preservation of natural habitats, all thanks to the cash they generate through sustainable tourism.

The Last Paradise Resort is a one-of-a-kind eco-tourism destination set in a remote location surrounded by natural beauty. This resort is dedicated to sustainable tourism and the preservation of the natural environment for future generations. The resort's rooms are designed to blend in with the natural surroundings, using low-impact, eco-friendly materials and building processes.

The Last Paradise Resort is also committed to assisting the local economy by giving jobs and money to the community. The resort collaborates closely with local organizations to promote sustainable tourism practices and to support conservation activities. The resort also encourages guests to buy local products and to support local artisans and crafters. Visitors to The Last

Paradise Resort may enjoy an authentic and immersive experience while simultaneously supporting sustainable tourism and conservation efforts.

## **2 OBJECTIVES**

### **2.1 General Objectives**

In general, the goal is to construct an eco-tourism resort in El Nido, Palawan. This resort includes family cabins, single cottages, a restaurant, and an office that adheres to the principle of sustainable tourism and infrastructure development. With this principle, the environmental integrity shall be, in as much as possible, maintained while creating economic impact to nearby community and the municipality in general.

The broad objective of this Comprehensive Development and Management Plan (CDMP) for The Last Paradise Resort is to draw a wide-ranging management plan in conserving and protecting its ecosystem.

### **2.2 Specific Objectives**

Specifically, this aims to:

- build an eco-tourism resort mainly composed of cottages with veranda, bedrooms, reception building, restaurant, staff house, maintenance building, wastewater treatment facility and others support structures by 2023.
- Plant at least 100 trees within the proposed SAPA area blend the resort's structure to the natural surroundings of the area.

- Create jobs at least 5 jobs for local community upon the start of the resort's commercial operation
- Shall create a space within the resort for local communities to display locally-made products upon start of the resort's commercial operation which will help uplift the community's livelihood and local government's revenue.

## **3 AREA DESCRIPTION**

### **3.1 Location and Area**

Palawan is a Philippine province located in the MIMAROPA area. It is a famous tourist destination due to its lovely beaches, pristine waters, and diverse marine life. The largest island in the province, Palawan, is home to the UNESCO World Heritage Site Puerto Princesa Underground River. The river flows through a limestone cave and is one of the world's longest navigable underground rivers.

Palawan is also well-known for its wildlife, with numerous protected areas and national parks housing a diverse range of animals. A multitude of African and Philippine wildlife, such as giraffes, zebras, and crocodiles, can be seen at the Calauit Island Wildlife Sanctuary and Game Preserve. Tubbataha Reef National Park, located in the Sulu Sea, is a UNESCO World Heritage Site recognized for its unique marine life, which includes sharks, rays, and a wide range of fish species.

Several indigenous populations, including the Tagbanua, Palaw'an, and Batak peoples, have lived on the island for millennia. They have their own distinct customs, languages, and

traditional practices and continue to play a vital part in the culture and economy of the province. Palawan's one-of-a-kind blend of natural beauty, diversified fauna, and rich cultural heritage makes it a must-see destination for visitors interested in experiencing the natural and cultural richness of the Philippines.

El Nido is a beach town on the northernmost tip of the Philippine province of Palawan. It is a popular tourist destination due to its beautiful beaches, crystal-clear waters, and limestone cliffs. The village is located in Bacuit Bay, which contains around 45 islands and islets, many of which may be visited on island hopping trips. Popular sites on these cruises include the Big Lagoon, Small Lagoon, and Secret Beach, which are noted for their crystal-clear waters, limestone cliffs, and spectacular rock formations.

El Nido also has a variety of adventure sports available, like as scuba diving and snorkeling, because the Bacuit Bay is home to a diverse marine life, including various fish, corals, and sea turtles. The town is also bordered by beautiful tropical forests and has a number of waterfalls and hot springs that are ideal for hiking and swimming.

El Nido is particularly well-known for its lively nightlife, with numerous restaurants and pubs serving traditional Filipino cuisine and live music. The area also has various resorts and hotels that provide a variety of accommodation alternatives, ranging from budget-friendly to luxury resorts. El Nido's natural beauty, adventure activities, and nightlife make it a popular tropical vacation for travellers.

## **Comprehensive Development and Management Plan**

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### ***The Last Paradise Resort***

Seven Commandos is a well-known beach in El Nido, Palawan, Philippines. It's famous for its white sand beaches and crystal-clear waters, as well as its stunning coral reefs, which are ideal for snorkelling and diving.

The beach is named after the seven commandos, a group of American soldiers that landed on the beach during WWII. The beach is only accessible by boat and is located on the opposite side of Bacuit Bay, El Nido's primary tourist attraction. It is regarded as a hidden treasure and a calm haven away from the crowds.

The proposed eco-tourism resort where the SAPA is currently being sought is situated at 7 Commandos, in the barangay of Buena Suerte, in the Municipality of El Nido, in the province of Palawan, and it encompasses an area of 5,124.60 m<sup>2</sup>. The figure below provides a graphical representation of the technical description of the project area. It has been verified by the PASU of ENTMRPA and the CENRO of Taytay, Palawan, that it is located inside the multiple use zone.

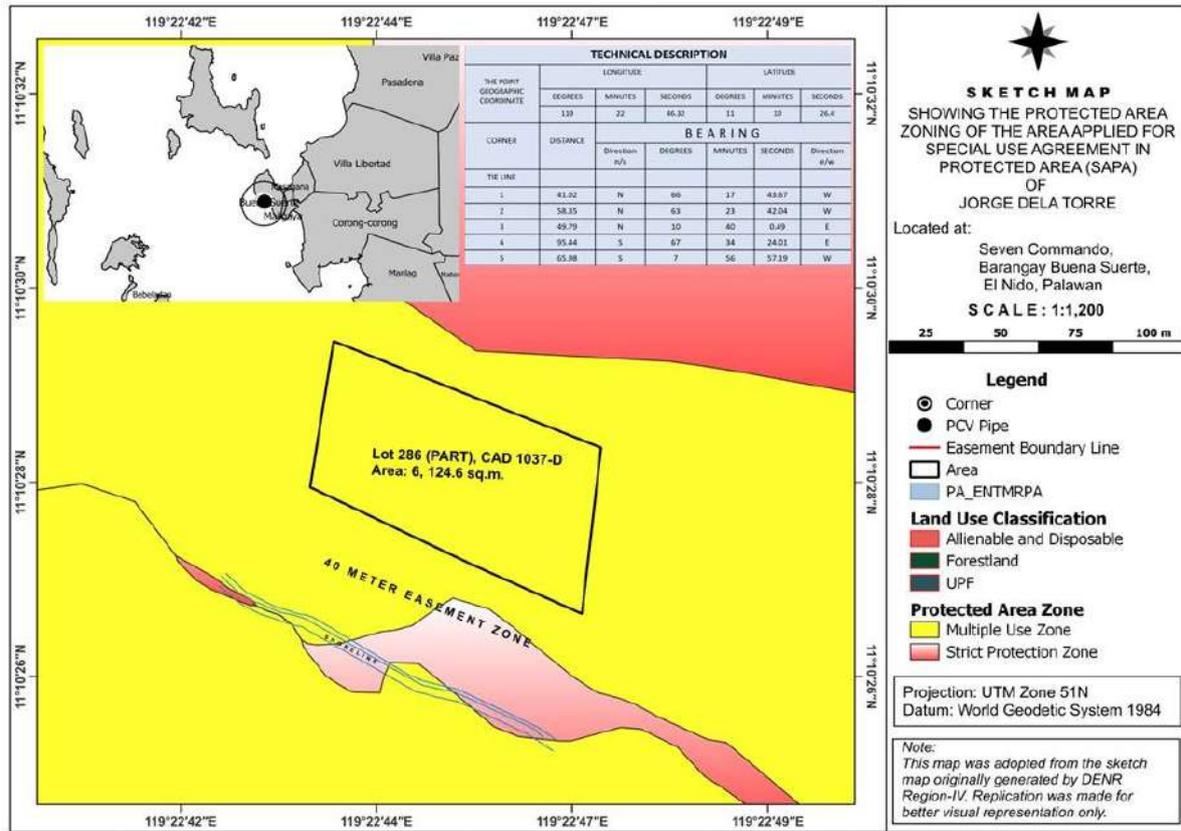


Figure 1. Protected Area Zoning of the Area Applied for SAPA

### 3.2 History of the Area

### 3.3 History El Nido, Palawan

El Nido is a tiny town in the Philippines on the island of Palawan. The village is located on Bacuit Bay, which is recognized for its lovely beaches and gorgeous limestone cliffs. The region has a long history stretching back to pre-colonial times, when the Tagbanwa and Palawanon tribes lived there.

Talindak, a small Tagbanwa settlement, is where the town had its start. Waves of migrants from the Cuyo Islands arrived in the 16th century to colonize. The Spaniards arrived in the 1800s and settled in the area now occupied by Población and Mabini. Canovas, Vázquez, Ros, and

## **Comprehensive Development and Management Plan**

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### *The Last Paradise Resort*

Rey were the first Spanish families. The Spaniards renamed it Bacuit in 1890. Cabigsing, then known as Inventario, was the town's hub. Around the same time, Chinese families settled in the area, first in Langeblangeban. Lim, Chin, Liao, Edsan, Ambao, Que-Ke, Lim Piao, Yu His, Pe Phan, and Pe Khen were the names of the early Chinese migrants.

Humans have lived in El Nido since 2680 BC, possibly up to 22,000 years ago. This was proven by the presence of Late Neolithic Age fossils and burial sites in various caves and excavation sites surrounding the municipality, particularly in Dewil Valley's Ille Cave near New Ibajay. During the Song Dynasty, Chinese traders visited Palawan on a regular basis in search of edible bird's nests (960-1279). In 1225, the island was referenced in Chinese documents. In his book *Chu Fan Chi*, Chau Ju-Kua, a trade commissioner of the port of Chuan, wrote of the island, Pa-Lao-Yu or Land of Beautiful Harbors.

El Nido was a notable hub for the collection of bird's nests during the Spanish colonial period, which were highly coveted for their usage in Chinese cuisine. Other native items, including as copra and pearls, were also exported from the settlement. El Nido was a little fishing community with a population of only a few hundred people in the early twentieth century.

The town was managed by the Municipality of Taytay, which was the capital of the former Province of Calamianes from 1818 to 1858, and the Province of Castilla, which covered what is now known as northern Palawan, from 1858 to 1858. It remained a part of Taytay until 1916, when it became a separate municipality. The new municipality was named Bacuit at the time.

# Comprehensive Development and Management Plan

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It was on June 17, 1954 that Republic Act No. 1140 was passed, which changed the name of the town from Bacuit to its current name of El Nido. The name El Nido was chosen because of the edible swiftlet nests (*Collocalia fuciphaga*) that were discovered in the crevices of the limestone cliffs in the area.

Currently the municipality of El Nido is mainly composed of 18 barangays as summarized below. Barangay Manlag was recorded to have the largest land area, covering 25,971.03 hectares or 22.95% of the total land area of El Nido. On the other hand, Barangay Bagong Bayan was recorded to have the smallest land area, covering 431.3826 hectares or 0.47% of the whole land area of the municipality (DENR IV-B, 2015).

**Table 1.** Existing Land Area Per Barangay El Nido Municipality

(Source: DENR IV-B, 2015)

Barangay	Land Area (hectares)	% Distribution of total Land Area
<b>Urban Barangays</b>		
<b>Maligaya, Zone 1</b>	7,120.20	7.71
<b>Buena Suerte, Zone 2</b>	3,277.09	3.55
<b>Masagana, Zone 3</b>	2,201.16	2.38
<b>Corong-corong Zone 4</b>	8,242.85	8.93
<b>Aberawan</b>	3,129.35	3.39
<b>Bagong Bayan</b>	431.3826	0.47

## Comprehensive Development and Management Plan

*The Last Paradise Resort*

<b>Barotuan</b>	2,605.76	2.82
<b>Bebeladan</b>	3,753.25	6.15
<b>Bucana</b>	2,129.52	2.31
<b>Mabini</b>	3,753.25	4.07
<b>Manlag</b>	25,971.03	28.13
<b>New Ibajay</b>	5,565.29	6.03
<b>Pasedaña</b>	6,047.30	6.55
<b>San Fernando</b>	2,182.88	2.36
<b>Sibaltan</b>	4,191.28	4.54
<b>Taneguiban</b>	3,749.30	4.06
<b>Villa Libertad</b>	2,631.13	2.85
<b>Villa Paz</b>	3,418.60	3.70

### 3.4 The Host Barangay

One of the eighteen barangays that make up the Municipality of El Nido in the province of Palawan in the Philippines, Buena Suerte (formally known as the Barangay Buena Suerte) or more commonly known as Zone II is located in the town of Buena Suerte. Its name, when translated from Spanish, literally means "Good Luck." During the time of the Spanish, the administrative heart of the town was located at Cabigsing, which is now the purok that is furthest to the west of the barangay. During that time, people referred to it as the Inventario. Furthermore, during the time when Spain held colonial control over the area, its primary industries were fishing and agriculture. Additionally, the settlement served as a hub for the

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*An Eco-Tourism Resort in El Nido, Palawan*

collection of bird's nests, which held a high value due to its use into traditional Chinese cuisine. The advent of American settlers in the early 20th century resulted in an increase in both the population and the level of economic activity in the community.

There was an increase of 1,518 individuals in the population of Buena Suerte Poblacion between the years 1990 and 2015, when it went from 1,125 to 2,643. From a population that had been counted at 2,512 in 2010 until the most recent census in 2015, those numbers indicate a growth rate of 0.97 percent, which is equivalent to a rise of 131 persons.

Currently the project area is classified as forest land and no major development has been introduced in the area. Until now this classification has not yet been changed.

### **3.5 Climate**

El Nido, Palawan has a tropical climate, which means that the temperature is consistently high and the relative humidity is consistently high throughout the year. There are two distinct seasons that can be experienced in this region: the dry season and the wet season.

The dry season, which lasts from November to April, is distinguished by its lack of precipitation and by the high temperatures that it brings. Because the weather is so pleasant during this time of year—sunny and dry most of the time—tourists flock here in droves.

The rainy season, which lasts from May until October, is distinguished by increased amounts of precipitation and cooler average temperatures. The southwest monsoon, which often

coincides with this season, is responsible for bringing significant amounts of precipitation to the region.

### **3.6 Prevailing Winds**

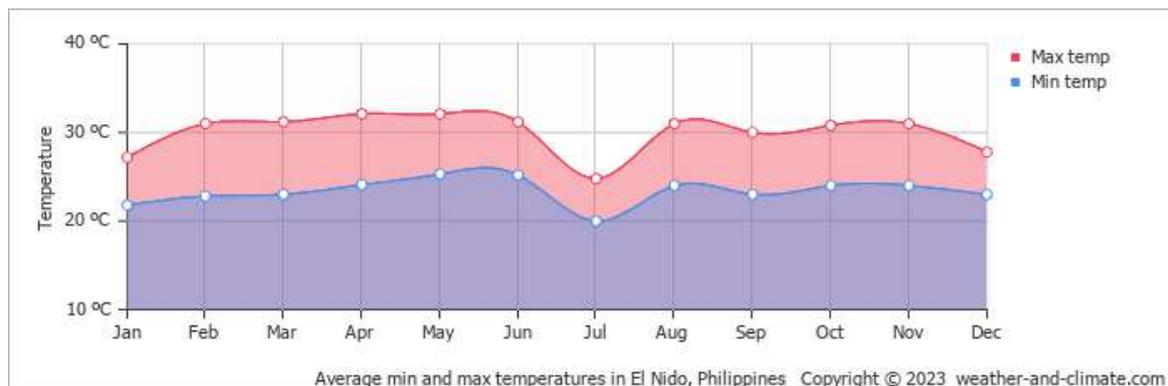
El Nido, Palawan, is located in the western Philippines, and the prevalent winds in the area are determined by the region's two monsoon seasons. The Northeast monsoon (amihan) and the Southwest monsoon are the two monsoon seasons (habagat).

Between November and April, the Northeast monsoon brings chilly and dry winds from the northeast to the region. These breezes are responsible for the dry and sunny weather during the peak tourist season in El Nido during this time of year.

Between May and October, the Southwest monsoon delivers warm and wet winds from the southwest to the region. These winds are to blame for the heavy rain and cold temperatures during this time of year, which is considered the low season for tourism in El Nido. The Southwest monsoon is also known to bring typhoons, which can bring heavy rain and severe winds to the area.

### **3.7 Temperature**

El Nido is located in the tropical part of the Philippines and, as such, has pleasant temperatures all year. El Nido's average temperature is 25-35 degrees Celsius (77-95 degrees Fahrenheit), with significant humidity. Temperatures do not fluctuate significantly throughout the year, but there may be minor variations depending on the season.



**Figure 2.** Average Minimum and Maximum Temperatures Per Month in

El Nido, Palawan (Source: weather-and-climate.com; validated with PAGASA data)

Temperatures are slightly higher and humidity is lower during the dry season, which lasts from November to April. During this period, the typical temperature is around 30-35 degrees Celsius (86-95 degrees Fahrenheit). This is also El Nido's busiest tourist season, with the warm and sunny weather excellent for outdoor activities.

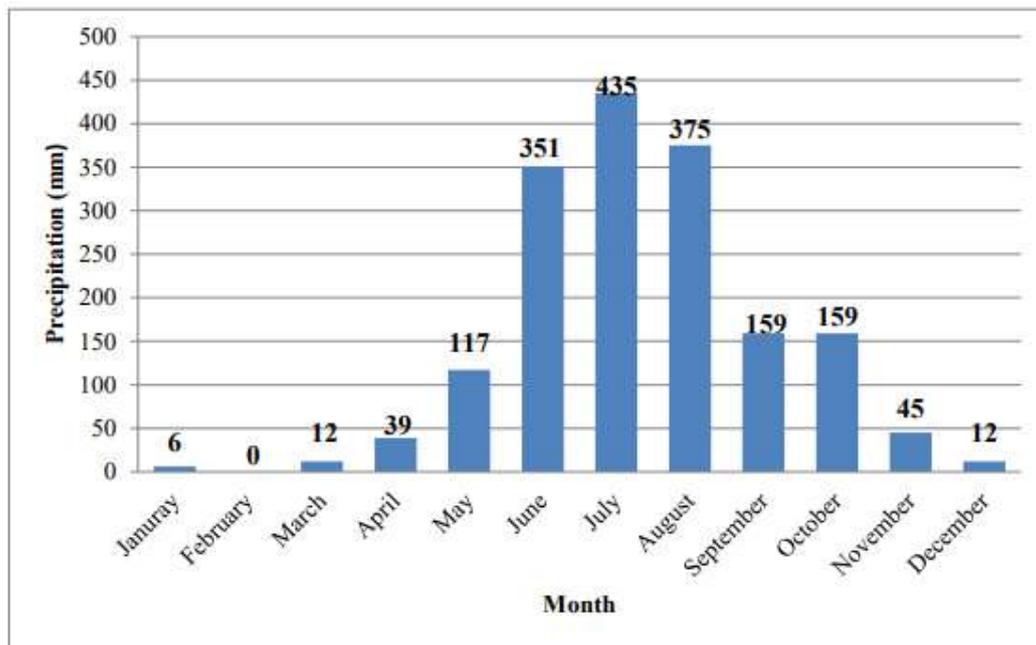
Temperatures are slightly lower and humidity is higher during the wet season, which lasts from May through October. During this period, the typical temperature is around 25-30 degrees Celsius (77-86 degrees Fahrenheit).

El Nido, as a coastal town, may have a distinct temperature range and humidity than the rest of Palawan island. Because of the vicinity of the sea, the temperature may drop somewhat in the evenings and the humidity level may rise throughout the year.

### 3.8 Precipitation

The dry season and the wet season are the two seasons that can be experienced at El Nido, which is located in Palawan. The dry season, which runs from November to April, is characterized by minimal precipitation, with an average of roughly 10 to 20 millimeters of rainfall per month. This season is also known as the monsoon season. El Nido is experiencing its busiest time of year in terms of tourism right now since the weather is so pleasant and conducive to activities that take place outside.

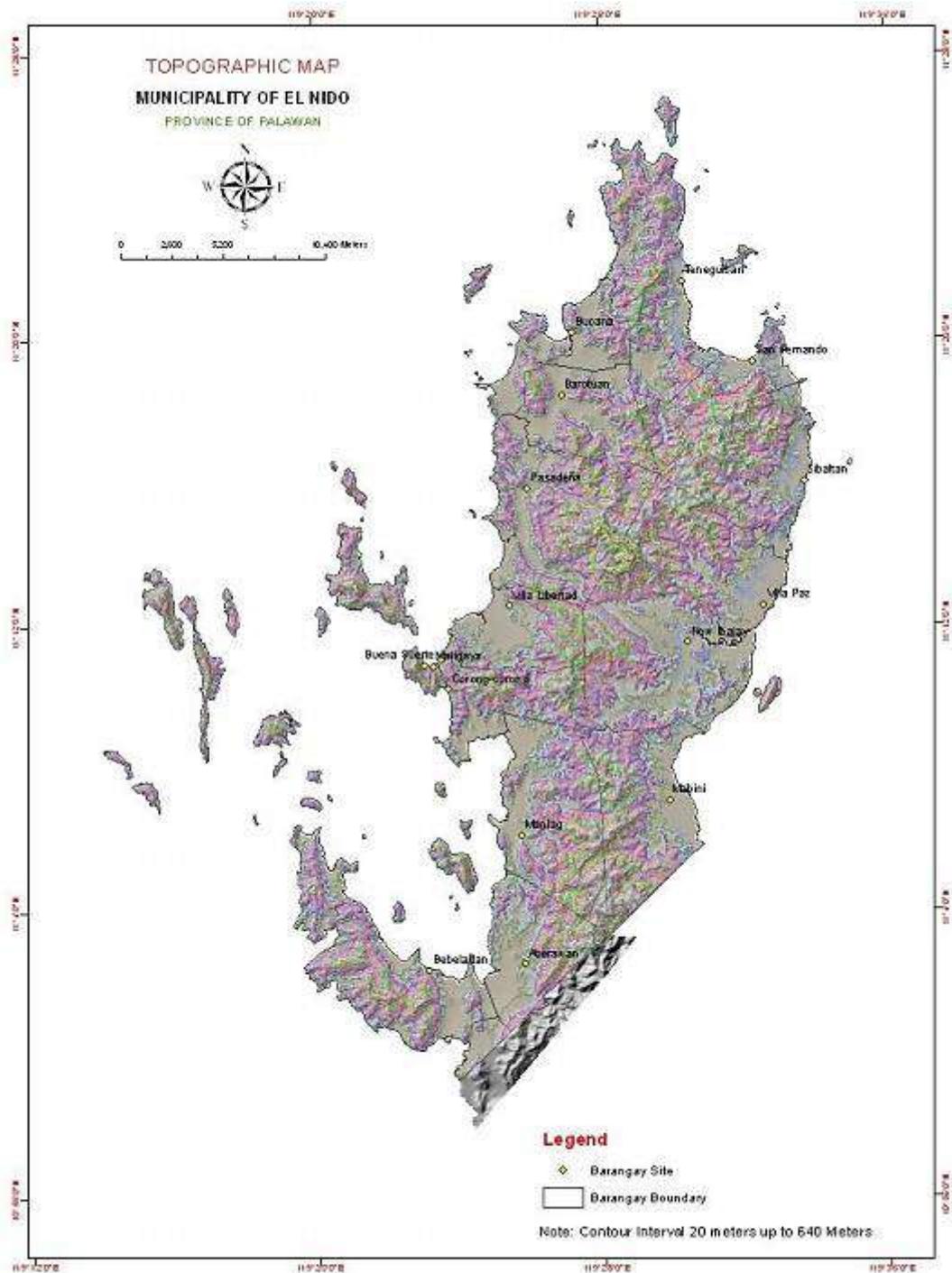
During the rainy season, which runs from May until October, there is typically a greater amount of precipitation. On average, there is between 200 and 300 millimeters of rain that falls each month during this time. The southwest monsoon, which often coincides with this season, is responsible for bringing significant amounts of precipitation to the region. In spite of the rain, the temperature is still mild during this time of year, and many tourists take advantage of the opportunity to see the stunning waterfalls and verdant landscape that are created as a result of this season's rainfall. It is also important to note that because El Nido is located on a coast, the amount of precipitation it receives could be very different from that of the rest of the island of Palawan.



**Figure 3.** Precipitation Per Month in El Nido Palawan (PAGASA)

### 3.9 Topography

The island province of Palawan is located in the western part of the Philippines and is well-known for the natural beauty of its landscape as well as its diversified topography. The island is made up of several different islands and islets of varying sizes, the largest of which is the main island. At its broadest point, the main island of Palawan is approximately 450 kilometers long and 50 kilometers wide. The terrain of Palawan is distinguished by its jagged mountains, verdant rainforests, and untouched beaches.



**Figure 4.** Topographic Map of El Nido Municipality

(Source: PPDO, 2015)

Limestone cliffs, which rise sharply from the water and are a distinctive element of the topography of the area, give the town of El Nido its well-deserved reputation as a tourist destination. These cliffs are made up of layered rock made of limestone, and throughout the

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course of time, they have been sculpted by the forces of erosion. A sizable portion of El Nido's total land area is extremely steeply sloped (33.6%), whereas another sizeable section of it (28.49%) is relatively level or has mild slopes (see table below). The majority of the municipality is made up of upland terrain, which may involve additional expenses or dangers when they are developed for settlements and agriculture. However, the flat to slightly sloping lands that make up 28.49 percent of the municipality are appropriate for urban and agricultural development. It is recommended that the forest cover on the roughly 89% of the combined total land area of the small islands and islets that make up El Nido be left untouched in order to prevent land degradation and siltation of the coastal waters. This is because the slope of these areas is steeper than 36% and is above that threshold.

**Table 2.** Slope Classes in El Nido Municipality

*(Source: PCSD, 2015)*

<b>Slope Type</b>	<b>Area (hectare)</b>	<b>Percentage (%)</b>
0-3% (Flat)	10,994	20.18
3-8% (Gentle)	4,526	8.31
8-18% (Moderate)	5,959	10.94
18-36% (Rugged)	14,693	26.97
36-50% (Steep)	10,391	19.07
>50% (Above Broken)	7,913	14.53

It is widely believed that Buena Suertes is El Nido's tallest mountain due to its highest point, which is 630 meters above sea level. The island is home to a number of secluded stretches of beaches with white sand, lagoons that are hard to find, and nature trails that lead into thick

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tropical forests. According to the topographical Map of the Municipality (see below), the sections of the municipality with the highest elevation can be found on the northern and southern ends of the municipality (PCSD, 2006).

In spite of the fact that it is located in areas with marble and limestone cliffs and is bordered by mountain walls, the barangay of Buena Suerte is classified as having flat to somewhat level soil. The project is situated on the foot of limestone cliffs with vegetated slopes ranging from 20 – 60 masl.

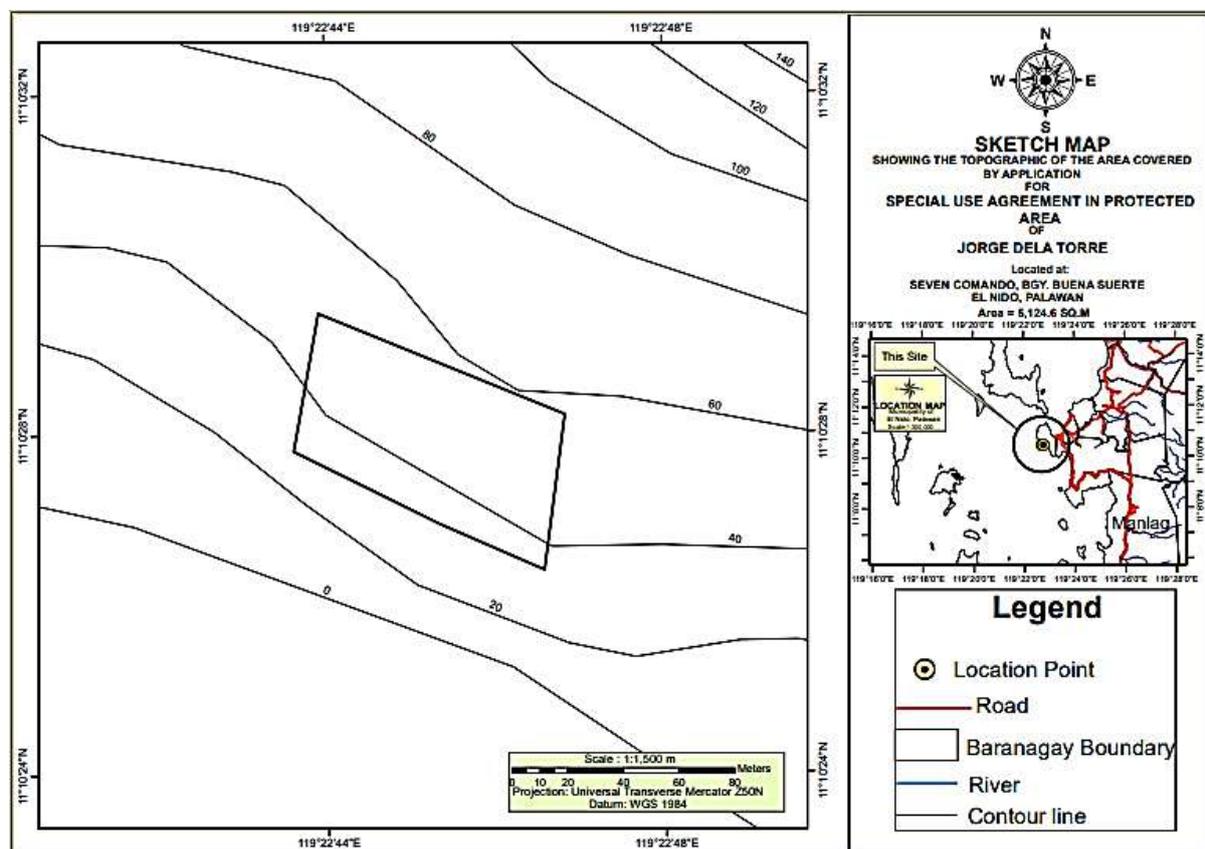
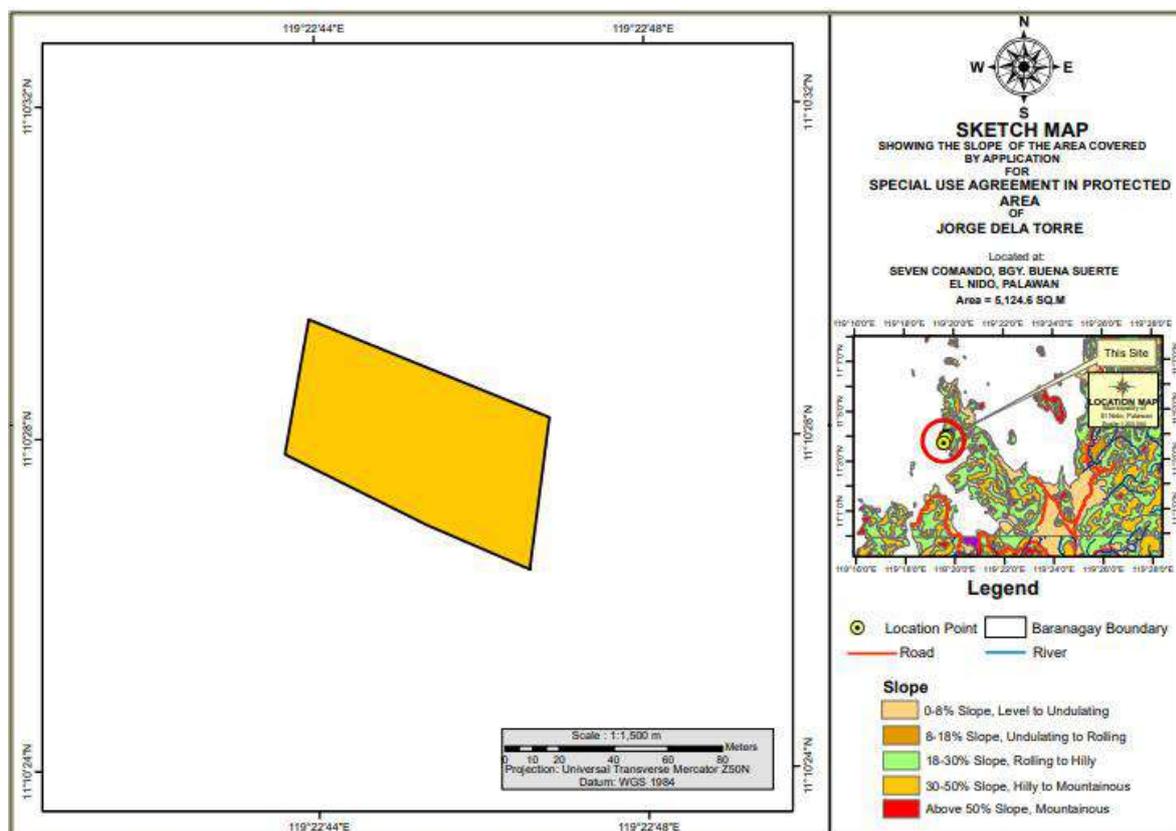


Figure 5. Topography of the Area Covered by Application for SAPA

Due to its height of 12% and moderate slope, Seven Commandos Beach in Buena Suerte is classified as a moderate slope type (see figure below). It is also possible to deduce from the

number that is provided below that the region in question was situated on a slope that ranged from hilly to mountainous and had a gradient of between 30 and 50 percent.



**Figure 6.** Slope of the Area Covered by SAPA

### 3.10 Drainage

El Nido has thirteen (13) significant river systems that drain numerous watersheds in the municipality. Table 5 displays the names and locations of these river systems, as well as their sources and drainage. Due to El Nido's limited water sources, the local government of El Nido has proposed to utilize other watersheds in the area such as: Barok river and Garo River in Barangay Mabini; Madurian Falls in Barangay San Fernando; Manlag River and Bulalacao waterfalls in Barangay Pasadeña; Siwangwang falls in Barangay Sibaltan; Magwawa falls and

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Cataban Falls in Barangay Villa Paz; and also, the Buyong falls located in the municipality of Taytay.

The majority of watersheds in the municipality are located in the northern and southern parts of El Nido; the green portion of the map highlights specific regions where watersheds can be found (see figure below).

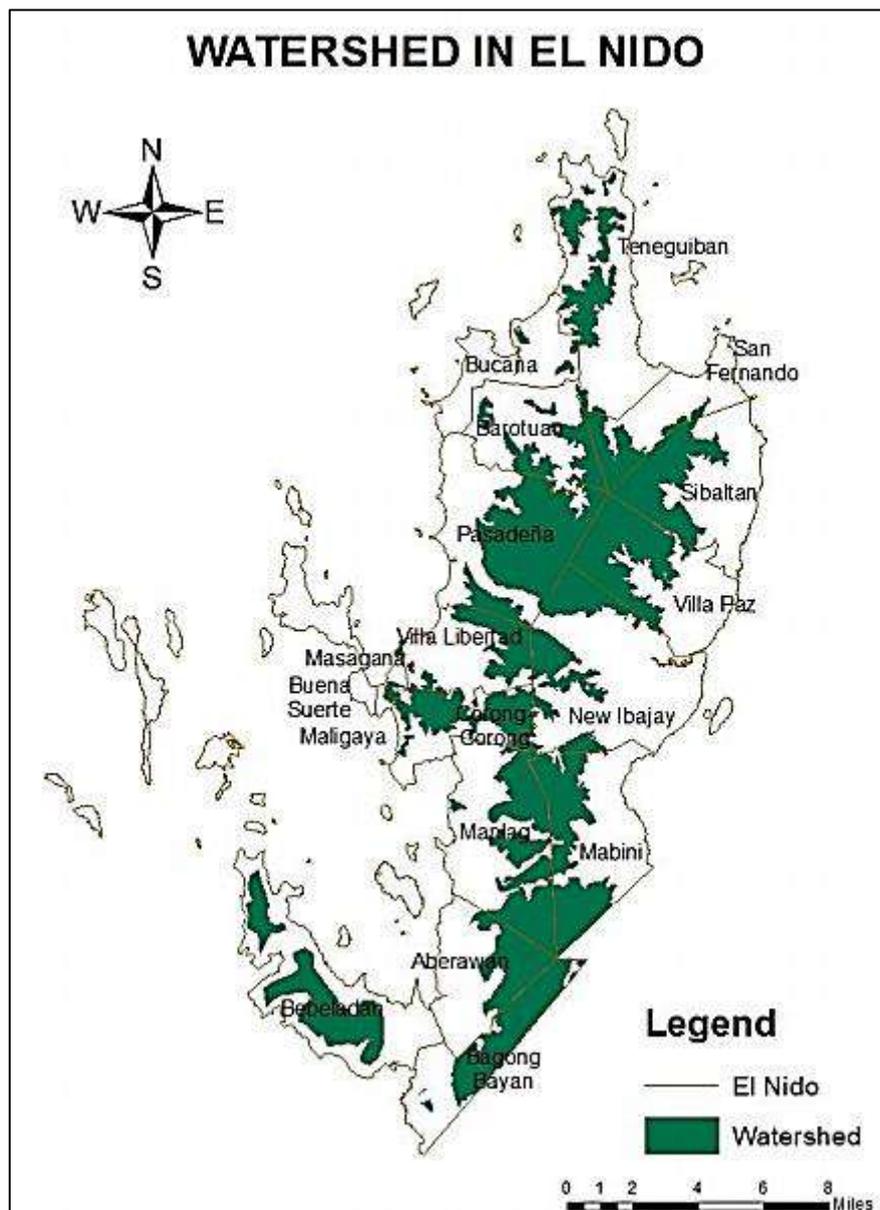
Table 3.. Major Rivers and Watershed in El Nido Municipality

(Source: ENTMRPA-PAO; PCSD 2006a)

Name of river	Location	Influenced Area	Source	Drainage
<b>Kaparayan</b>	Aberawan (S)	Aberawan watershed	Aberawan Peak	Camago point
<b>Aberawan</b>	Aberawan (S)	Aberawan watershed	Aberawan Peak	Camago point
<b>Manlag</b>	Manlag (S)	Manlag watershed	Manlag watershed	Manlag bay
<b>Manlalic</b>	Manlag (S)	Manlag watershed	Manlag watershed	Manlag bay
<b>Danat</b>	Manlag (S)	Danat watershed	Danat watershed	Dagal-dagal bay
<b>Lio</b>	Villa Libertad (N)	Villa Libertad watershed	Villa Libertad watershed	Bacuit bay
<b>Quinawangan</b>	Pasadena (N)	Bulalacao watershed	Bulalacao watershed	Bacuit bay
<b>Nagkalitkalit</b>	Pasadena (N)	Bacuit watershed	Sincocan Bay	Quinawagan, Bacuit bay
<b>Barotuan</b>	Barotuan (N)	Bucana watershes, Barotuan and Happy Valley	Sincocan Bay	Bucana bay
<b>Taberna</b>	Bucana (N)	Maranlao watershed, Tinegyeban	Maranlao watershed, Tinegyeban	Bucana bay
<b>New Ibajay</b>	New Ibajay (N)	Cagbanaba watershed	Sincocan Bay	New Ibajay, Villa Paz
<b>Batakalan</b>	Villa Paz (N)	Villa Paz watershed	Sincocan Bay	Villa Paz sea

Sibaltan	Sibaltan (N)	Sibaltan watershed	Sibaltan watershed	Sibaltan sea
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It should be noted that the project site is not within the abovementioned major river systems nor within a watershed.



**Figure 7.** Watershed Map of El Nido Municipality

(Source: PCSD, 2006a)

### 3.11 Geology

## **3.11.1 General Geology of Palawan Island**

The island of Palawan may be found in the western region of the Philippines and is a component of the Sunda Plate. The majority of the island is made up of sedimentary rocks like limestone and sandstone, both of which originated as marine deposits and have been sculpted over the course of geologic time by tectonic activity and the effects of the environment.

The degradation of limestone rock by rainwater and groundwater has led to the construction of a number of karst formations and cliffs made of limestone on the island, both of which are distinctive features of the island's geology. In addition, the island's limestone cliffs and karst formations are home to a broad variety of cave systems, one of which is the Palawan Underground River, which is recognized as a UNESCO World Heritage Site.

The mountainous terrain of Palawan Island. Mount Matalingahan, which can be found in the island's interior, boasts the distinction of being the island's highest peak with a height of 1,086 meters.

The island of Palawan is made up of a number of distinct geologic groupings that came into being over the course of millions of years. The following geologic groupings are included here according to MGB:

- There is a series of rocks known as the Palawan Ophiolite Complex. These rocks are classified as mafic and ultramafic, and it is believed that they formed in the oceanic crust. It is believed that serpentinized peridotite and pyroxenite sheets, which make up the complex, originated as a result of the alteration of basaltic rocks.

- The Palawan Schist is a group of metamorphic rocks that are assumed to have originated from the transformation of sedimentary rocks. The Palawan Schist is composed of metamorphic rocks. It is believed that volcanic and sedimentary rocks were altered to generate the schists, which are made up of micaceous and garnet-bearing rocks. Schists are classified as metamorphic rocks.
- Palawan Limestone is the name given to rocks that have been produced by the deposition of marine fossils and silt through time. This group is made up of limestone rocks. It is believed that the fossil-rich strata of limestone that make up the limestone originated as a result of the accumulation of sediment and marine fossils throughout time.
- Sandstone rocks, which are assumed to have originated from the buildup of sand and sediment, make up the Palawan Sandstone group. This group of rocks can be identified by its name. The sandstone is assumed to have originated through the buildup of sand and sediment over time. It consists of well-sorted grains of sandstone that range from fine to coarse in size.
- The Palawan Volcanics are a group of rocks that are assumed to have been created as a result of the eruption of magma. These rocks are classified as volcanic. These rocks can be found in numerous locations over the island, and their composition includes both basaltic and andesitic rock.

These geologic groups are not exclusive to the island of Palawan but may also be found in other parts of the Philippines and the Southeast Asia region as a whole. The geology of the island is intricate and ever-changing because it has been molded over a period of millions of years by tectonic activity, weathering, and erosion. By gaining an understanding of the geologic groups that make up Palawan, one can have a better appreciation for the distinctive topography and biodiversity of the island, as well as contribute to the protection and preservation of its natural resources.

### **3.11.2 General Geology of El Nido**

The geology of El Nido, Palawan is renowned for being both distinctive and varied. Limestone cliffs, karst formations, and sandy beaches are some of the geological features that distinguish this region.

The stratified limestone rock that makes up the limestone cliffs in El Nido was sculpted over the course of time by the processes of erosion, giving the cliffs their distinctive appearance. The cliffs are home to a diverse collection of plant and animal species, and they provide breathtaking panoramas of the water and the islands in the region. Karst formations, such as those found in Bacuit Bay, can be attributed to the weathering and erosion of limestone rock brought on by rains and groundwater in the El Nido region. These geologic formations have resulted in the creation of a one-of-a-kind landscape that features a number of caverns and underground rivers, such as the Calauit River, which is buried for more than 12 kilometers.

Limestone and sandstone make up the majority of the geological rock formations in El Nido, Palawan. Sandstone also plays a role. These rocks originated from marine deposits and have

been molded over the course of geologic time by tectonic action, the effects of weathering, and erosion. The following is a list of the most prominent geological rock formations that can be found in El Nido:

- **Limestone Cliffs:** The limestone cliffs at El Nido are made up of layered limestone rock, which has been sculpted into its current form over the course of time by the processes of erosion. These cliffs are home to a diverse collection of plant and animal species, and they provide breathtaking views of the ocean and the islands that are in the surrounding area.
- **Karst Formations:** Karst formations are the consequence of the disintegration of limestone rock by rainwater and groundwater. Karst formations can be found in many parts of the world. These geologic formations have resulted in the creation of a one-of-a-kind landscape that features a number of caverns and underground rivers, such as the Calauit River, which is buried for more than 12 kilometers.
- **Sandstone:** El Nido's sandy beaches are also an important element of the area's geology, with lengths of white sandy beaches, waters that are crystal clear, and cliffs made of limestone. It is believed that the well-sorted and fine-grained sand that makes up the sandy beaches was developed as a result of the gradual erosion of the limestone cliffs over the course of time.
- **Outcrops of conglomerate rock,** which are created by the lithification of gravels, pebbles, and boulders, can also be found in this region. Conglomerate rock outcrops

can be found in this region. It is believed that these rocks originated through the erosion of older rocks that were present in the area as well as the buildup of sediment over time.

## 3.12 Pedology

The underlying geology, temperature, and vegetation of the region are the primary factors that influence the many types of soil that can be found in El Nido. The following are examples of some of the most common types of soil that may be found in El Nido based on ECAN Resource Management Plan of El Nido 2015-2020:

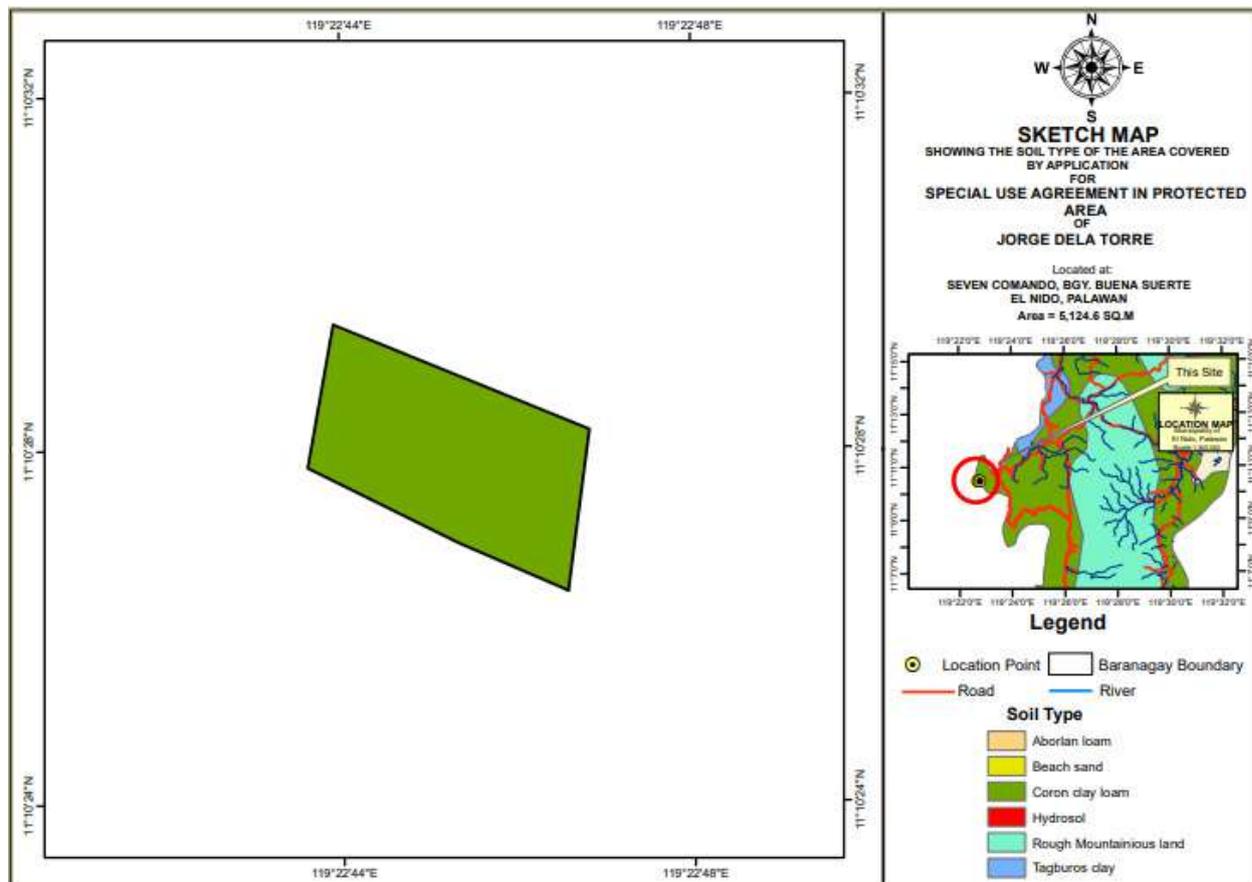
**Table 4.** Soil Types in El Nido Municipality

*(Source: ECAN Resource Management Plan of El Nido 2015-2020, 2015 )*

<b>Types of Soil</b>	<b>Characteristics</b>
<b>Aborlan Loam</b>	Acidic and poor in nutrients Not suitable for crop production Mostly occurs in northwest of El Nido
<b>Coron Clay Loam</b>	Most extreme soil types Shallow and occurs mostly on steep slopes Color is brown to dark brown Well drained with occasional rock fragments
<b>Hydrosol</b>	Occurs in mangrove-covered tidal flats Porrly drained Found in few coastal areas in El Nido
<b>Tagbueros Clay</b>	Fairly deep with brown to dark brown color Can be found in limited areas in the municipality
<b>Tapul Clay Loam</b>	Deep type and well drained Has a good structure and permeability

	Commonly found on the mid-western portion of El Nido mainland Reddish brown color Occurs mostly in upland areas
<b>San Miguel Clay Loam</b>	An alluvial soil Occurring in the stream valleys in the northern portion of El Nido Well drained and inherently fertile
<b>Beach Sand</b>	Occurs in small patches along portions of the coast Accumulated sand deposits from wave actions Loose and deficient in nutrients
<b>Rough Mountain Land</b>	Usually occurs in the highland central portion of the municipality Undifferentiated and mostly shallow and eroded

The composition of the soil in the project site indicated by the application is depicted in the figure below. The only type of soil present is a Coron clay variety. In El Nido, the type of soil known as Coron clay dominates in terms of area covered. It is not very deep and can be found predominantly on steep hillsides. The clay loam ranges from light to dark brown in color, has good drainage, and contains sporadic rock fragments.



**Figure 8.** Soil Type of the Area Covered by Application for SAPA

### 3.13 Biodiversity

#### 3.13.1 Forest

According to SPOT 5 data, the municipality has around 23,600 hectares of forest cover (excluding mangrove forest), which accounts for 43% of the entire land area. Secondary growth forest accounts for approximately 17,200 hectares (73%) of total forest cover, primary forest accounts for approximately 3,400 hectares (14%), and limestone forest accounts for approximately 3,000 hectares (13%). In the municipality, seven (7) endangered tree species were identified, including kamagong, malaipil, sakat, apitong, antipolo, and malasantol.

Local citizens have utilised the municipality's forest resources for a variety of reasons that have benefited them financially. Forest resources are used for a variety of purposes, including lumber, furniture, building materials, boat and boat hull fabrication, and bridge and building construction.

Second growth forests in the municipality have been exploited for upland farming and as a source of non-timber goods such as honey, wild vines, palm and bamboo for handicrafts, and cogon for shingle building. 76.3% of the Tagbanuas and Bataks in the municipality supplement their farming income with honey collection, while 67.8% make a living from rattan harvesting. The forest is also a source of food for wild pigs and other animals, as people of Bebeladan and Bucana have discovered.

### **3.13.2 Wildlife**

There are roughly 98 different types of vertebrate animals found in El Nido. We counted 19 mammal species, 66 bird species, 8 reptile species, and 5 amphibian species. The ECAN Zoning Project Team in the municipality found 308 different species of flora and fauna on Mt. Cabengkukay, with 55 different kinds of mammals, 208 different kinds of birds, 13 different kinds of reptiles, and 27 different kinds of amphibians. Following Mt. Suco with 207 species and Mt. Ynantagung with 214 species.

Based on a survey done in 2004, the ECAN zoning project discovered a number of endemic and near-endemic animal species in El Nido.

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**Table 5.** List of Endemic and Near Endemic Mammal Species Found in El Nido

Municipality (Source: *El Nido Fauna Survey Report ECAN Zoning Project, 2004*)

Family	Common Name	Species	IUCN Red List	DAO 2019-09
<b>Cervidae</b>	Calamian deer	<i>Axis calamianensis</i>	EN	NL
<b>Hystriidae</b>	Philippine porcupine	<i>Hystrix pumila</i>	VU	NL
<b>Sciuridae</b>	Southern Palawan tree squirrel	<i>Sundasciurus steerii</i>	LC	NL
<b>Sciuridae</b>	Culion tree squirrel	<i>Sundasciurus moellendorfi</i>	NT	NL
<b>Sciuridae</b>	Palawan montane squirrel	<i>Sundasciurus rabori</i>	DD	NL
<b>Sciuridae</b>	Palawan flying squirrel	<i>Hylopetes nigripes</i>	NT	NL
<b>Sciuridae</b>	Busuanga squirrel	<i>Sundasciurus hoogstraali</i>	LC	NL
<b>Sciuridae</b>	Northern Palawan tree squirrel	<i>Sundasciurus juvencus</i>	LC	NL
<b>Muridae</b>	Palawan pencil-tailed tree mouse	<i>Chiropodomys calamianensis</i>	DD	NL
<b>Muridae</b>	Palawan spiny rat	<i>Maxomys panglima</i>	LC	NL
<b>Muridae</b>	Palawan soft-furred mountain rat	<i>Palawanomys furvus</i>	LC	NL
<b>Muridae</b>	Ranee Mouse	<i>Haeromys sp.</i>	NL	NL
<b>Muridae</b>	Palawan fruit bat	<i>Acerodon leucotis</i>	VU	NL
<b>Soricidae</b>	Palawan shrew	<i>Crocidura palawanensis</i>	LC	NL

Legend: LC – Least concern; NL – Not Listed; DD – Data deficient; VU – Vulnerable; NT – Near Threatened; EN - Endangered

In terms of the abundance and variety of mammalian species, Mount Ynantagung boasts the highest mammal species richness value (2.16). It also has the highest index among amphibians at 1.34, placing it second among reptiles. Mt. Nagbaklaw, with a wealth index of 1.76, is the neighboring mountain to Ynantagung. Third place, with a value of 1.48, goes to Mt. Cabengkukay. The mammal species diversity index was similarly highest on Mount Ynantagung, at 0.98. With a score of 0.91, Mt. Nagbaklaw comes in second, and Cabengkukay, with a score of 0.90, takes third place.

The number of endemic species in the regions surveyed is higher than expected. With the exception of Cadlao Island, all five study sites exhibit endemic mammalian species, with a total endemism of 17.65%. Palawan tree squirrels, Palawan stink badgers, Palawan porcupines, small-clawed otters, and gliding tree squirrels are only few of the endemic species found in the region.

There are between 33 and 44 percent endemic birds in the region. For birds, the percentage of endemism ranged from 44% on Mount Pita and 44% on Mount Nagbaklaw to 39% on Mount Cabengkukay and 33% on Mount Ynantagung and 285 on Mount Suso and 17% on Cadlao Island. The Palawan peacock-pheasant, Palawan scops owl, blue-headed racquet-tailed parrot, Palawan hornbill, and Palawan swiftlet are all endemic bird species found in these areas.

### **3.13.3 Project Site**

As shown in the figure below, site is covered by various types of grassland, wetlands, and various types of wooded land and plants.

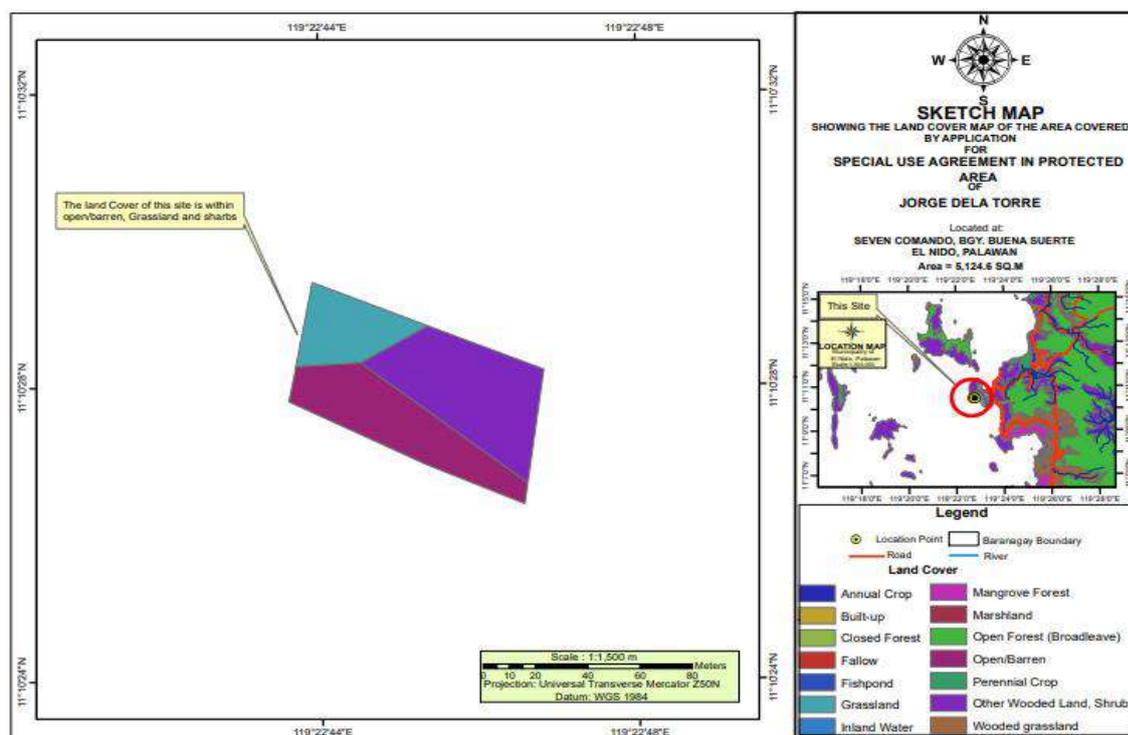


Figure 9. Land Cover Map of the Area Covered by Application for SAPA

Tree inventory was conducted on site by DENR – CENRO on 21<sup>st</sup> of February 2021.

A total of 109 trees from 28 different species which were identified within the area applied for SAPA. The trees surveyed have DBH measurement ranging from 15-70 centimeters. Ipil-ipil (*Leucaena leucocephala*) and Malapapaya (*Polyscias nodosa*), were found dominant in terms of number in the site. *Table 6* presents the summary of the tree inventoried in the area.

**Table 6.** Summary of Tree Inventory Survey

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SPECIES			Total	Total	IUCN	DAO
Local Name	Family	Scientific Name	Number	Volume	Red List	2017-11
Dungon	Sterculiaceae	<i>Tarrieta sylvatica</i>	9	8.101782	NL	NL
Kalios	Moraceae	<i>Streblus asper</i>	8	1.586024	LC	NL
Alim	Euphorbiaceae	<i>Melanolepis multiglandulosa</i>	7	2.257954	LC	NL
Manga	Anacardiaceae	<i>Mangifera indica</i>	2	0.029878	DD	NL
Talisay	Combretaceae	<i>Terminalia catappa</i>	1	0.233952	LC	NL
Kalumpang	Malvaceae	<i>Sterculia foetida</i>	2	2.373638	NL	NL
Bitagog	Clusiaceae	<i>Calophyllum blancoi</i>	1	0.2437	NL	NL
Bogo	Burseraceae	<i>Garuga floribunda</i>	1	0.09748	LC	NL
Binayuyo	Phyllantaceae	<i>Antidesma ghaesembilla</i>	1	0.238826	LC	NL
Ipil-Ipil	Fabaceae	<i>Leucaena leucocephala</i>	28	6.833324	LC	NL
Neem Tree	Meliaceae	<i>Azadirachta indica</i>	1	0.0329	LC	NL
Sampalok	Fabaceae	<i>Tamarindus indica</i>	1	0.04874	LC	NL

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Santol	Meliaceae	<i>Sandoricum koetjape</i>	2	0.09748	LC	NL
Malapapaya	Araliaceae	<i>Polyscias nodosa</i>	19	9.735524	LC	NL
Anislag	Phyllanthaceae	<i>Securinega flexuosa</i>	3	0.517814	NL	OTS
Balinghasay	Anacardiaceae	<i>Buchanania arborescens</i>	2	0.266705	LC	NL
Kasoy	Anacardiaceae	<i>Anacardium occidentale</i>	1	0.087732	LC	NL
Akle	Loguminosae	<i>Serialbizia acio</i>	1	0.61778	NL	NL
Langka	Moraceae	<i>Artocarpus heterophyllus</i>	1	0.078959	NE	NL
Amugis	Anacardiaceae	<i>Koordersidendron pinnatum</i>	1	0.154701	NE	OTS
Hauili	Moraceae	<i>Ficus septica</i>	5	0.655943	LC	NL
Tibig	Moraceae	<i>Ficus nota</i>	2	1.499974	LC	NL
Ipil	Fabaceae	<i>Instia bijuga</i>	1	0.38992	VU	VU
Batino	Apocynaceae	<i>Alstonia macrophylla</i>	1	0.045694	LC	NL
Bansalagin	Sapotaceae	<i>Mimusops parviflora</i>	4	1.098648	NL	NL
Pagsahingin	Burseraceae	<i>Canarium asperum</i>	2	0.557391	LC	NL

Burawis			1	0.40035		
Lanete	Apocynaceae	<i>Wrightia lanete</i>	1	0.545888	LC	NL

Legend: LC – Least concern; NL – Not Listed; DD – Data deficient; VU – Vulnerable; NT – Near Threatened; EN - Endangered

### 3.14 Land Use

According to the CLUP for El Nido for the years 2003-2010, roughly 55% of the total land area of the municipality is comprised of forestland, around 13% is being utilized for agricultural purposes, and less than 1% is now utilized for human settlements or built-up area. The portion of the municipality's total land area that is designated as "other land uses" accounts for around 32 percent of the total land area. This section of property includes roads, unoccupied lands and other open spaces, as well as areas that are utilized for tourism purposes.

**Table 7.** Existing Land Use Distribution, El Nido Municipality (CLUP El Nido)

Land Use Category	Area (hectare)	(%) Land Area
<b>Forestland</b>	50,849.54	55.07
<b>(mainland)</b>	(47,368.58)	
<b>(island)</b>	(3,480.97)	
<b>Agriculture</b>	11,871.49	12.86
<b>Grassland/Brushland</b>	17.11	0.02
<b>Built-up</b>	204.86	0.22
<b>Others</b>	29,382.99	31.83
<b>TOTAL</b>	92,326.00	100

Mangroves, old growth forest, mossy forests, marginal forests, and residual forests are some of the types of forests that may be found in this region in abundance. In terms of agricultural

production, cashew is the most important cash crop that is grown in the municipality, and it occupies over 3,300 hectares. Cashew is often produced in the barangays of Bebeladan, Mabini, San Fernando, Pasadena, Barotuan, and New Ibajay. Some parts of forest land in barangay Sibaltan have been removed so that cashew can be planted there.

Coconuts, corn, mangoes, and bananas are some of the other common agricultural crops that are planted. Rice fields, which are typically found in lowlands along main roads, take up around 2,308.02 hectares, which is equivalent to 19.44% of the total agricultural land in the municipality. Approximately 17.11 hectares, or 0.019% of the total land area of the municipality, is comprised of grasslands and brushlands. The majority of these grasslands and brushlands are located in the western section of the island, specifically in the barangays of Aberawan and Bagong Bayan.

In the year 2000, the Department of Environment and Natural Resources (DENR) designated nearly half of El Nido's land area as protected areas. This figure was 48.8% of the total land area (Table 7). Every single barrio, with the exception of Pasadena, had at least one hundred hectares of ecologically fragile ecosystems that require protection from environmentally damaging human activities, the majority of which are geared toward providing a means of living. The El Nido Marine Reserve Region is a protected area as a result of a Presidential Proclamation that was issued in the year 1998.

In the table below, there are a total of six barangays that are located inside the protected zones. These barangays are as follows: 1) Aberawan, 2) Bagong Bayan, 3) Bebeladan, 4) Buena Suerte, 5) Maligaya, and 6) Masagana. There are also four more, Bucana, Corong-corong,

Manlag, and Pasadena, that have at least half of their total barangay land area contained under protected areas. All of these barangays, with the exception of Bucana and Pasadena, are located on the outskirts of Bacuit Bay, and they wield a significant amount of power in terms of preserving the biological balance of the bay's coastal habitats. Therefore, the regulation of activities that are potentially damaging in these upland areas is absolutely necessary for the conservation of Bacuit Bay.

**Table 8.** Protected Area Coverage, El Nido (Source: DENR-CLUWP- El Nido, 2000)

<b>Barangay</b>	<b>Main Livelihood</b>	<b>Total Area (hectare)</b>	<b>Area within the PA (hectare)</b>	<b>% of Total by Barangay</b>
<b>Aberawan</b>	Farming	2,805	2,805	100.0
<b>Bagong Bayan</b>	Farming	487	487	100.0
<b>Barotuan</b>	Farming	2,166	876	40.4
<b>Bebeladan</b>	Farming/Fishing	4,476	4,476	100.0
<b>Bucana</b>	Fishing	2,399	1,345	56.4
<b>Buena Suerte</b>	Fishing	214	214	100.0
<b>Corong-corong</b>	Farming/Fishing	2,691	2,331	86.6
<b>Mabini</b>	Fishing/Farming	3,360	1,253	37.3
<b>Maligaya</b>	Tourism	166	166	100.0
<b>Manlag</b>	Farming	4,836	4,831	99.9
<b>Masagana</b>	Tourism	231	231	100.0

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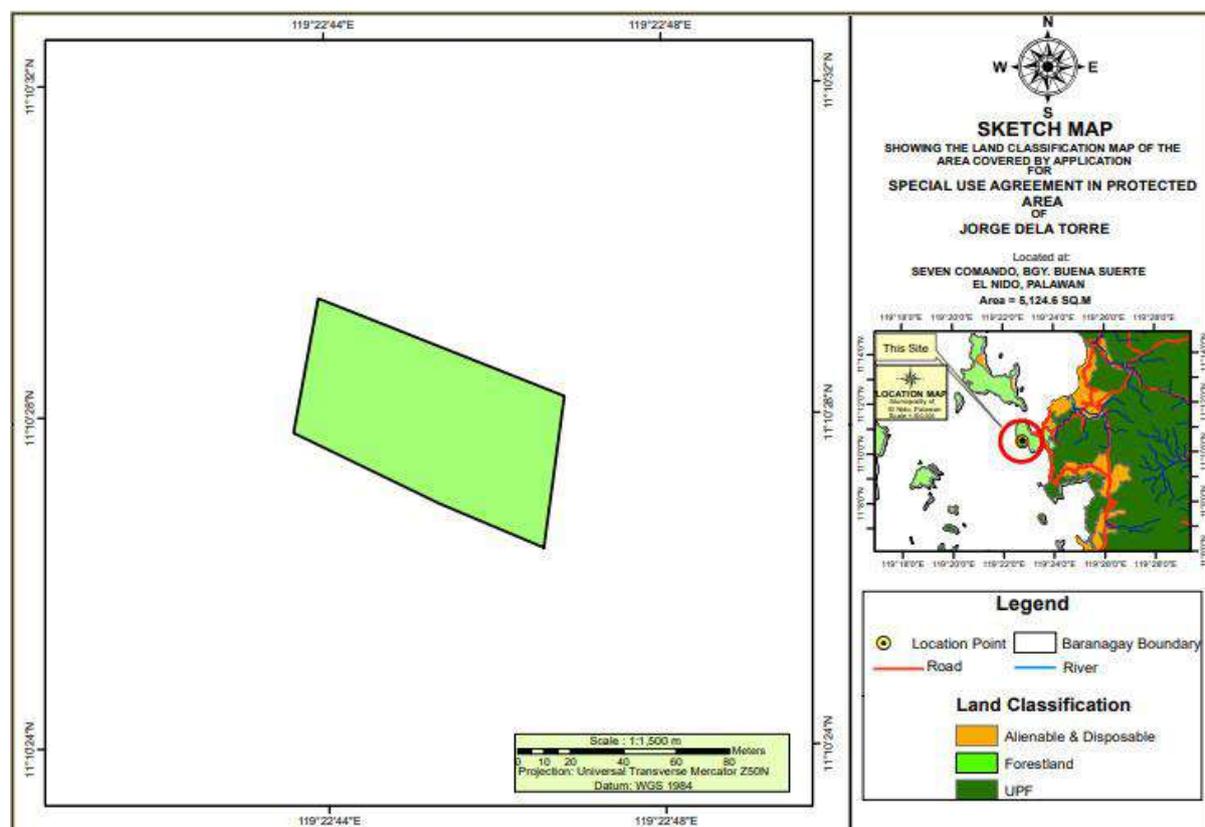
<b>New Ibajay</b>	Farming	4,878	778	15.9
<b>Pasadena</b>	Farming	4,028	3,843	95.4
<b>San Fernando</b>	Farming/Fishing	2,194	485	22.1
<b>Sibaltan</b>	Farming/Fishing	3,859	1,162	30.1
<b>Teneguiban</b>	Farming/Fishing	4,450	0	0.0
<b>Villa Libertad</b>	Farming	4,197	2,657	63.3
<b>Villa Paz</b>	Farming/Fishing	3,503	1,692	48.3
<b>TOTAL</b>		50,940	29,641	58.18

The use of urban land in the Municipality of El Nido is outlined in the table below. The forest area or those with dwellings comprise the smallest area of urban land use, including 205 hectares or 0.22% of the total land area. The largest area of urban land use is under the forest area, which covers 44,238.6 hectares and accounts for 41.78% of the total land area.

**Table 9.** Urban Land Use of El Nido

<b>Land-use Category</b>	<b>Area</b>	<b>Percentage</b>
<b>Agricultural area</b>	6610.4 hectares	13.%
<b>Forest area</b>	44 238.6 hectares	41.78.%
<b>Built-up areas</b>	205 hectares	0.22%
<b>Mangrove Swamps</b>	2,645 hectares	34%
<b>Coral Reefs</b>	1,207 hectares	7%
<b>Sea grass cover</b>	1,626 hectares	4%
<b>TOTAL</b>	56,532	100%

The land that has been covered is classified as a forestland region for the most part (see figure below). The location will encompass a rather insignificant section of the Seven Commandos Forest.



**Figure 10.** Land Classification map of the area covered by application for SAPA

## 3.15 Demographics and Community Descriptions

### 3.15.1.1 Population

El Nido, had a total population of 47,811 people as of the first of August in 2015, as reported by the Philippine Statistics Authority (PSA). There are 23,964 males and 23,847 females who make up the total population.

As can be seen in table below, when all age groups are combined into one, the young dependent population, which consists of infants/babies, children, and young adolescents/teenagers, accounts for an aggregate of 35.64%. Those aged 14 and younger make up the majority of this group (14,830). 60.66% of the population is comprised of people who are economically active, defined as those aged 15 to 64 approximately, whether they are now employed or have the capacity to become so (25,239). In conclusion, the elderly and dependent population accounts for a total of 3.69% (1,537) of the total population. This population group is comprised of senior citizens who are aged 65 and older.

**Table 10.** Age Group of the Population in El Nido Municipality (2015)

*(Source: PhilAtlas)*

<b>Age group</b>	<b>Population (2015)</b>	<b>Age group percentage</b>
<b>Under 1</b>	977	2.35%
<b>1 to 4</b>	4,051	9.74%
<b>5 to 9</b>	4,945	11.89%
<b>10 to 14</b>	4,857	11.67%
<b>15 to 19</b>	4,456	10.71%
<b>20 to 24</b>	4,051	9.74%
<b>25 to 29</b>	3,350	8.05%
<b>30 to 34</b>	2,962	7.12%
<b>35 to 39</b>	2,567	6.17%
<b>40 to 44</b>	2,273	5.46%
<b>45 to 49</b>	1,890	4.54%
<b>50 to 54</b>	1,629	3.92%
<b>55 to 59</b>	1,196	2.87%
<b>60 to 64</b>	865	2.08%
<b>65 to 69</b>	669	1.61%
<b>70 to 74</b>	419	1.01%
<b>75 to 79</b>	241	0.58%
<b>80 and over</b>	208	0.50%
<b>Total</b>	41,606	100.00%

According to the results of the calculation of the Age Dependency Ratios, there are 59 young dependents for every 100 people of working age in the population of El Nido. In addition, there are 6 elderly or senior citizens for every 100 people of working age, making the total number of dependents for every 100 people of working age 65.

The population of El Nido has a median age of 22, which implies that half of the people living there are under the age of 22, and the other half of the people living there are above the age of 22.

### **3.15.1.2 Population Growth Rate**

Based on the digitized data received from the SPOT-5 generated land area map by the ECAN Zoning Project, the total land area of the 18 barangays that make up El Nido is calculated to be 56,084 hectares. El Nido's overall population density of 0.48 people per hectare of land is, as might be anticipated given the size of the municipality's landmass as a whole, quite low (see table below). Barangay Maligaya has the highest population density with 10.46 people per hectare, followed by Barangay Buena Suerte with 5.22, Masagana with 4, and Bucana with 1.84. Bucana has the lowest population density. With a population density of fewer than 0.30 people per hectare, the barangays of Villa Paz, Mabini, New Ibajay, Pasadena, and Sibaltan are among those with the lowest population density.

It is important to keep in mind that the rate of population increase can be influenced by a number of different factors, including immigration, the birth and death rates, as well as economic and social situations. In light of this, it is essential to take into account different types

of demographic data in order to acquire an appropriate comprehension of the population dynamics of a certain location.

**Table 11.** Population Density of El Nido Municipality by Barangay

*(Source: ECAN Zoning Project, SPOT-5 Digitized Data on Land Area, 2006)*

<b>Barangay</b>	<b>Population (2000)</b>	<b>Total Land Area (hectares)</b>	<b>Population Density (Persons per hectare)</b>
1. <b>Aberawan</b>	930	2,956.11	0.31
2. <b>Bagong Bayan</b>	869	2,578.38	0.33
3. <b>Barotuan</b>	1,708	3,648.08	0.46
4. <b>Bebeladan</b>	1,785	4,685.12	0.38
5. <b>Bucana</b>	3,945	2,141.82	1.84
6. <b>Buena Suerte</b>	1,761	336.96	5.22
7. <b>Corong-corong</b>	733	2,238.90	0.32
8. <b>Mabini</b>	937	4,337.31	0.21
9. <b>Maligaya</b>	914	88.17	10.36
10. <b>Manlag</b>	1,493	4,579.52	0.32
11. <b>Masagana</b>	921	229.52	4.0
12. <b>New Ibajay</b>	2,355	6,059.09	0.22
13. <b>Pasadena</b>	1,214	5,164.68	0.23
14. <b>Sibaltan</b>	1,214	4,158.71	0.29
15. <b>San Fernando</b>	1,445	2,238.68	0.64
16. <b>Tenequiban</b>	2,799	4,595.86	0.60
17. <b>Villa Libertad</b>	1,188	2,433.04	0.48
18. <b>Villa Paz</b>	818	3,605.13	0.22
<b>Total</b>	<b>27,029</b>	<b>56,084.08</b>	<b>0.48</b>

### **3.16 Health Facilities**

El Nido, which is located in Palawan, is home to a variety of hospitals and medical clinics that offer an assortment of treatment options to the community. The following is a list of some of the most important medical facilities that can be located in the region:

- The El Nido Community Hospital is the primary public medical facility in the city of El Nido. It offers a full range of general medical services, including as inpatient and outpatient treatment, laboratory services, and emergency medical services.
- Rural Health Units (RHU) - The municipality is home to a number of rural health units that offer primary care, immunizations, maternity and child health services, and a variety of other essential health care provisions.
- Barangay Health Stations (BHS) - Scattered across the municipality are a number of barangay health stations that offer primary care, immunization, maternity and child health, and a variety of other essential medical services.
- Private Clinics El Nido is home to a number of private clinics that offer a variety of general and specialty medical treatments, including dentistry, ophthalmology, and others.

### **3.17 Public Security**

El Nido, which is located in Palawan, has a number of police stations that offer the people who live there services related to public safety and law enforcement. These are some of the most important police stations that can be found in the area:

- The El Nido Municipal Police Station is the primary police station in the city of El Nido. Its duties include ensuring public safety, implementing the city's rules and regulations, and assisting the neighborhood's residents when necessary.
- Community policing and other fundamental law enforcement services are provided by the several barangay (village) police stations that may be found dispersed over the municipality.
- El Nido has a specialized police station for tourists called the Tourist Police Station. This station's mission is to aid and protect tourists while they are in the region.

### **3.18 Education**

El Nido, Palawan, is home to a number of schools that educate the locals. The following are some of the most common types of schools in the area:

- Elementary - El Nido offers a handful of public elementary schools that educate kids from kindergarten to sixth grade.
- Public Secondary Schools - El Nido features a number of public secondary schools that educate students in grades 7 through 12.

- Private Schools - El Nido also boasts a number of private schools that educate kids from kindergarten to grade twelve.
- Vocational schools - In El Nido, there are some vocational schools that offer instruction and training in various areas such as welding, carpentry, and beauty.
- Tertiary schools - El Nido does not have any universities or colleges, although there are various distance learning institutes that provide undergraduate and graduate programs.

## **3.19 Infrastructure and Utilities**

### **3.19.1 Power Supply**

The National Power Corporation (NAPOCOR) provides electricity, which is distributed through the Palawan Electric Cooperative (PALECO). Electricity is available 24 hours a day, seven days a week to four barangays in the poblacion (Maligaya, Buena Suerte, Masagana, and Corong-corong) and four urban barangays (Villa Libertad, Pasadena, Barotuan and Bucana). The remaining ten outlying barangays (Aberawan, Bagong Bayan, Bebeladan, Mabini, Manlag, New Ibajay, San Fernando, Sibaltan, Teneguiban, and Villa Paz) rely on generators and solar power to provide 12 hours of electricity (MPDO 2013).

There is no directly power supply to the project site. The project shall use generators and solar panels to power its operation.

## 3.19.2 Water Supply

Sixty-five percent (65%) of El Nido residents rely on wells as their primary source of water. Only approximately 3% of the people had their own faucet, with the remaining 17% using a shared faucet communal arrangement. Few people buy water from peddlers, and bottled water is not widely available.

**Table 12.** Water Supply by Source, El Nido Municipality

	<b>EL Nido</b>	<b>% of Total</b>
<b>Total Households</b>	5191	100
<b>Faucet Comm. Water System</b>		
<b>Owned</b>	159	3.06
<b>Shared</b>	8.72	16.79
<b>Tubed/Piped Deep Well</b>		
<b>Owned</b>	20	0.38
<b>Shared</b>	144	2.77
<b>Tubed/Piped Shallow Well</b>	80	1.54
<b>Dug Well</b>	3,390	63.30
<b>Spring Lake, River, Rain etc.</b>	385	7.41
<b>Peddler</b>	22	0.42
<b>Bottled Water</b>	0	0
<b>Others</b>	119	2.29

However, three of the four poblacion barangays have access to the municipal government's level II water system, with the exception of Barangay Corong-corong, where only 10% of the population can be served by the level II water supply (MPDO 2013). The development of a

level III water system for poblacion barangays is currently ongoing and under discussion due to some interventions or suspensions.

While the building of their level II water system is underway, a considerable majority of the barangays (54.78-59.45%) continue to rely on dug wells and springs for drinking and cooking. Barangay Sibaltan benefits from the Provincial Government of Palawan's Barangay Environment Sanitary Project (BESP) with a Level II water system. The Level II water system served Barangay Bagong Bayan and Pasadea. Some residents use Solar Water Disinfection (SODIS) with the help of Helvetas Philippines.

The project site not connected to any water system of El Nido. Project shall create a rainwater harvesting system and shall utilize groundwater as source of water for its operation.

## **4 DEVELOPMENT PLAN**

### **4.1 General Strategy**

The Last Paradise Resort is a one-of-a-kind eco-tourism destination nestled in the midst of natural splendor. This resort is committed to sustainable tourism and environmental preservation for future generations. The accommodations at the resort are designed to blend in with the natural surroundings by utilizing low-impact, eco-friendly materials and construction procedures.

The 25-year plan of The Last Paradise Resort on the area is presented in a Gantt Chart found in Attachment 4.

## **4.2 Pre-Development**

### **4.2.1 Permit and License Acquisition**

During the crucial pre-development stage, Last Paradise places utmost importance on securing the necessary permits from the local government unit and relevant government agencies. This diligent process is undertaken to guarantee that the forthcoming eco-tourism development adheres fully to all existing laws and regulations before its construction commences.

### **4.2.2 Boundary Delineation**

The Last Paradise Resort shall conduct ground land survey and shall demarcate the corners and boundary stipulated in the SAPA by putting monuments. These survey monuments shall be accounted, monitored and validated every five years from the issuance of the tenurial instrument. The resort management shall coordinate the boundary verification to DENR.

## **4.3 Construction Phase**

### **4.3.1 Infrastructure Development**

Before the various accommodation infrastructures are built and operations begin, careful planning is required. It is concerned with the strategic placement of infrastructures that will bring comfort, general well-being, and happiness to its prospective guests. A total of around 150 guest can be accommodated along with 23 personnel.

The project proponent must implement an architectural and structural design, as well as additional infrastructure. The construction is designed to conserve the remaining natural regions.

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Building and civil works construction will commence as soon as the architectural planning and design are completed; there will be no grading or excavation, and only small-scale earthworks will be used.

All projects, activities, and work shall be carefully managed to have the least possible impact on the environment.

The Site Development Plan is shown, which depicts all project facilities that will be built.



**Figure 11.** Site Development Plan

## 4.3.1.1 Permanent Improvements

Prior to the issue of the SAPA, no development was introduced to the site by the project proponent. Existing development established by previous site owners will be destroyed once resort construction begins and all essential permissions and licenses are obtained.

The following facilities shall be constructed within the 5,124.6 sqm which is part of the SAPA:

**Table 13.** Facilities to Construct for Proposed SAPA Project

<b>FACILITIES</b>	<b>NO. OF UNITS</b>
<b>Regular Cottages</b>	14
<b>Family Cottages</b>	6
<b>Reception Building</b>	1
<b>Restaurant Building</b>	1
<b>Staff House</b>	1
<b>Housekeeping</b>	1
<b>STP</b>	1

## Regular Cottage (14 units)

This “regular” cottage has a dimension of 6.4m x 3.8m. This is a loft type setting at 2.4m covering a floor area of 3.9m x 2.6m. This can cater about 2-3 persons at a time.

The primary material used is bamboo however supported by 2x4 solid wood.



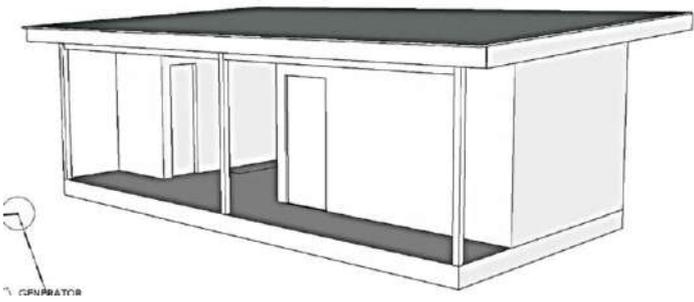
## Family Cottage (6 units)

This “family” cottage is a larger cottage that can accommodate up to 7 persons at a time. It has a dimension of 9.1m x 6.0m. This has a loft type structure leveling at 2.4m and floor area of 4.9m x 4.1m.



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<p>The primary material used is bamboo however supported by solid wood.</p>	
<p>Housekeeping (1 Unit)</p> <p>This housekeeping facility is intended for washing, drying, and storage of the linen and other housekeeping paraphernalia of the resort. It covers a floor area of 8.9m x 4.4m with three partitions. This will be constructed with Fiber Cement Fascia Board Roofing and cemented wall.</p>	
<p>Reception (1 unit)</p> <p>The reception area is situated in the front portion of the property. It covers a total floor area of 7.6m x 20.0m. This is intended</p>	

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<p>to serve the reception area, front desk, gift shop, and admin office building.</p>	
<p>Restaurant (1 unit)</p> <p>This restaurant covers a total floor dimension of 13.0m x 18.0m. This caters the primary functional unit of a restaurant such as dining area, cold and hot kitchen, storage room, refrigerator and freezer section, dishwashing area, and comfort room. The restaurant will be built with Nipa roofing and bamboo posts and framing.</p>	 <p>PERSPECTIVE - RESTAURANT</p>
<p>Staff house (1 unit)</p> <p>This staff house will accommodate the staff and crew of the resort. It has a dimension of 4.4m x 26.5m. It is divided</p>	

into six (6) bedrooms with toilet and bathroom and closet.	
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### **4.3.1.2 Temporary Improvements**

In order to provide a place for the workers to live during the construction period, temporary cottages will be built with a maximum capacity of 50 persons of about 5 cottage units. After the renovation is finished, these houses will be removed from the site as they were only meant to be temporary.

### **4.3.2 Other Improvements**

#### **4.3.2.1 Landscaping and Pathways**

The resort landscaping and paths will be founded on the idea of creating a sustainable and environmentally friendly setting that preserves the natural beauty of the area while giving tourists with a comfortable and delightful experience.

- Eco-tourism resorts stress environmental protection and preservation, and resort landscaping and route designs should reflect this idea by reducing the impact of development and upkeep on the surrounding ecosystems.
- Creating natural habitats: To promote biodiversity and ecosystem health, eco-tourism resorts frequently add landscaping elements such as bird feeders, birdhouses, and butterfly gardens.

- Permeable walkways: Permeable pathways, such as gravel or grass pavers, are frequently used in eco-tourism destinations to reduce runoff and avoid erosion. This also enables for water infiltration and groundwater replenishment.
- Incorporating sustainable elements: To lessen their environmental impact, eco-tourism resorts may add sustainable features such as rainwater collection systems, solar power systems, and composting toilets.
- Creating an immersive experience: Landscaping and route designs are frequently used by eco-tourism facilities to create an immersive experience for guests, allowing them to fully feel and appreciate the natural beauty of the location.
- Eco-tourism resorts frequently use landscaping and route designs to teach guests about the local environment and conservation initiatives.



**Figure 12.** Major Pathways within the Resort

### **4.3.2.2 Material Recovery Facility**

In the Last Paradise Resort, this sorting, processing, and separation of solid waste into different elements for recycling or disposal occurs in a facility known as a material recovery facility (MRF). Paper, plastic, glass, metal, and even organic waste can all be segregated at an MRF. The goal of a material recovery facility (MRF) is to maximize the amount of recyclables recovered while decreasing the amount of trash sent to landfills.

### **4.3.2.3 Generator Room**

In order to keep multiple generators in one place, a generator room will be constructed. The generator room may contain switchgear, control panels, and fuel storage tanks. The generator room's purpose are (a) to shield the generators and their components from the weather, (b) to offer a secure, climate-controlled space in which to operate and maintain the generators, (c)

to prevent noise from dissipating to the environment. Necessary permits and licenses for the generator will be secured separately from the Environmental Management Bureau of DENR.

#### **4.3.2.4 Water Source and Storage**

##### **4.3.2.4.1 Potable water**

The resort shall be bringing filtered water from the local water refilling station.

##### **4.3.2.4.2 Water Sources for domestic usage**

The resort shall have a rainwater harvesting system where it will be is collecting, storing, and distributing of rainwater within the resort for domestic usage. Additionally, resort shall be utilizing groundwater sources near the area using an electrical pump.

##### **4.3.2.4.3 Rainwater Harvesting System**

The rain harvesting system's primary components are as follows:

- The catchment area is the surface area where rainwater is collected which in the resort's case will be the roof
- The conveyance system consists of gutters, downspouts, and pipes that transfer rainwater from the catchment region to the storage tank.
- The tank where the collected rainwater is stored, such as a cistern or barrel, is referred to as a storage tank.

Filtration and treatment: These are the system that filters and treats rainwater before it is used.

#### 4.3.2.4.4 **Distribution System**

The distribution system is the network of pipelines, pumps, and valves that transport stored water to where it is needed.

#### 4.3.3 **Boundary Maintenance**

In addition, the resort will be required to implement green fencing, which will include the planting of trees and other vegetation along the perimeter of the SAPA area. This will serve to demarcate the boundary of the SAPA area and prevent development from occurring in areas that have not been approved.

#### 4.4 **Operation**

An ecotourism resort in El Nido Palawan operates with a strong commitment to environmental preservation and sustainable tourism practices. Recognizing the immense natural beauty of the area, the resort endeavors to minimize its ecological footprint while maximizing the positive impact on the local community. The resort employs a variety of measures to ensure responsible operations, such as utilizing renewable energy sources, implementing waste management systems, and promoting water conservation practices. The design and construction of the resort prioritize the use of eco-friendly materials and blending harmoniously with the surrounding landscape. Moreover, the resort actively engages in community-based initiatives, supporting

local livelihoods, and promoting cultural exchange between guests and residents. Through partnerships with local conservation organizations, the resort also offers educational programs and guided tours that showcase the unique biodiversity and fragile ecosystems of El Nido. By operating in this manner, the ecotourism resort in El Nido Palawan seeks to provide visitors with unforgettable experiences while safeguarding the natural wonders of the region for future generations.

## **4.5 Abandonment Phase**

As part of the abandonment plan, a detailed strategy will be developed to guide the process. This strategy will include a comprehensive outline of specific tasks, timelines, and responsible parties involved in the abandonment process. Measures will be identified and implemented to safely decommission and remove equipment, infrastructure, and facilities. Additionally, a waste management plan will be put in place to ensure proper disposal or recycling of materials generated during the abandonment process.

To restore the site, a detailed site rehabilitation plan will be developed. This plan will encompass the rehabilitation and restoration of disturbed areas to their pre-project condition or as per the approved post-abandonment land use plan. Erosion control measures will be implemented, along with re-vegetation programs and initiatives aimed at restoring the habitat. Regular monitoring of the site will be conducted to ensure the successful restoration and to assess the effectiveness of the measures implemented.

## 5 MONITORING AND EVALUATION

The biodiversity of Barangay Buena Suerte, particularly the habitat where the planned project would be developed, must be protected. Its ecological balance would be taken into account in order to maintain the land. Attending to and dealing with environmental risks, existing natural resources, and underlying conflicts that may create degradation and limitations to successful management. This project development would considerably benefit the ecology and natural resources while also encouraging tourism.

Compliance with the conditions of the Environmental Compliance Certificate issued for the Project will be reflected on its Self-Monitoring Reports and Compliance Monitoring Report. The proponent shall also be submitting Annual SAPA Report to PAMB and DENR every February of the following reporting year.

### 5.1 Impact Identification

The project in 7 Commandos, Brgy. Buena Suerte, is expected to have a direct impact on the environment during the construction and operation stages. A primary consideration of this project in the previous stage would be earth movement, soil dumping, erosion, and exposure leading to coastal sedimentation. Although the effects of soil erosion and sedimentation may be transient, it is critical to mitigate their effects. Construction activities and important components such as earth moving should be scheduled during the dry season when there is less chance of rain eroding the soil.

The construction's potential environmental and soil implications, as well as mitigation strategies, are listed below. The project has the potential to cause environmental damage if it is not carefully controlled. Mitigation strategies described in the preceding table can be implemented to keep ecosystem integrity at acceptable levels, preventing detrimental effects on soil, water, wildlife, and pollution.

**Table 14.** Impact Assessment and Mitigating Measures

Areas of Concern	Impacts/Effects	Mitigating Measures
<b>Land</b>	-Alteration of landscape	Drainage will be constructed and provide detour for surface run-off water
	-Siltation	Erosion control measures will be strictly implemented. To control erosion, planting of ornamental plants, landscaping and construction of ripraps will be done.
	-Disturbances or perturbation of the area	Preservation will be done to all endemic and exotic tree species in the area as well as enrichment planting and timber stand improvement.
	-Displacement of wildlife	To detect the extent and intensity of disturbances, regular monitoring will be done.
	-Solid waste generation	Waste will be managed strictly, and receptacles will be provided to avoid scattering of garbage. Waste segregation shall be practiced. Biodegradable shall be buried in compost pit.

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<b>Water</b>	-Increase in water requirements	Monitoring of water in the area will be conducted as the need arises.
	-Degradation of water quality	To detect the extent and intensity of disturbances, regular monitoring will be done.
	-Liquid waste generation	Seminars on fisheries and coastal resource management will be conducted.
	-Alteration/destruction of habitat	All sewage will be treated in properly designed and constructed septic tanks
<b>Air</b>	-Dust generation	Ambient air quality in the area will be monitored.
	-Increase in TSP	Daily routine of machineries will be conducted.
	-Increase in noise level	Noise level will be checked regularly using audiometer.
<b>Local Communities</b>	-Possible influx of migrants/settlers into the area-contributing to population increase	If possible, have MOU with DENR re: protection of the forest at the back of the SAPA will regulate entry of migrants into the adjacent areas.
	-Time may come for competition for food needs and source	Define carrying capacity so that the target occupants can be sustained without overburdening facilities and resources.
	-Employment would be competitive	Qualified locals will be the priority in hiring of manpower.
	-Need for housing and social services increase due to increase in population	Grant skilled manpower training to locals to qualify for the possible job placement.
	-Possible problem on encroachment of	Determine land use conflicts if any. Information drive, consultation and dialogues will be conducted.

settlements even up to the edge of the project	
-Need for more protective services personnel and social services	To enhance protective and social services, personnel and facilities will be provided.
-Interpersonal relationship among the population changes from one “close-knit” to individualism and “does not care” attitude	Existing laws and ordinances (waste mgt. etc.) will be monitored and implemented.
-Crime and delinquency may occur	To maintain/sustain peace and order, facilities, equipment, and personnel will be provided.

## 5.2 Monitoring Plan

A document that specifies the procedures and protocols for collecting, analyzing, and reporting data on the environmental impacts of a certain project, program, or activity is known as an environmental monitoring plan. It usually includes the following elements:

- The environmental monitoring plan defines the precise goals and objectives of the project or program that the monitoring is meant to support, such as examining the effects of a construction project on air and water quality.
- Indicators: The environmental monitoring plan comprises a list of indicators that will be used to assess the project's or program's environmental impact. Air and water quality, soil contamination, and wildlife populations are examples of indicators.

- Data gathering methods: The environmental monitoring plan specifies the data collection methods, such as air and water sampling, soil testing, and animal surveys.
- Data analysis and reporting: The environmental monitoring plan specifies the procedures for analyzing and reporting the gathered data, as well as the frequency of monitoring and report format.
- Mitigation and adaptation strategies: The environmental monitoring strategy should also include strategies for minimizing negative environmental consequences and adapting to existing changes.

For impact monitoring, proponent shall be guided by Biodiversity Management Bureau Technical Bulletin No. 2014-03 otherwise known as the “Prescribed Tools for Impact Monitoring of Ecotourism Activities.” This technical bulletin is attached as Attachment 24

The following are the major monitoring that will be carried out by the resort aside from the water and fuel consumption, waste generation and others.

**Table 15.** Major Monitoring by the Resort

<b>Parameters</b>	<b>Location</b>	<b>Frequency</b>	<b>Annual Cost</b>
<b>Ecology Monitoring</b>	Within resort and nearby areas	Annual	PHP 700,000
<b>Monitoring and Solid Waste</b>	Project area and premises	Quarterly	P30,000.00
<b>Air quality and emission testing</b>	Project area and premises	Quarterly	P 300,000.00
<b>Noise pollution</b>	Project area and premises	Quarterly	P5,000.00

## **5.2.1 Terrestrial and Marine Ecology Monitoring**

The process of collecting, evaluating, and interpreting data on the structure and function of ecosystems is known as ecology monitoring. This may entail investigating the distribution and abundance of various species, the interactions of various organisms, and the physical and chemical characteristics of the environment. Monitoring ecosystem health can be used to assess ecosystem health, detect changes over time, and guide conservation and management decisions.

Terrestrial ecology monitoring shall be conducted within the resort and nearby areas. Marine ecology monitoring shall be conducted fronting of the resort.

## **5.2.2 Water Quality**

Water quality should be monitored on a monthly basis. pH, temperature, dissolved oxygen (DO), total/fecal coliform, color, turbidity, TSS, TDS, COD, oil, and grease are among the parameters to be analyzed. Sampling stations should be placed along the resort's perimeter. A potability test of the water source should be performed once a year to assess its appropriateness for residential use. Water supply monitoring should be done every six months. This is to monitor ground and surface water sources during the rainy and dry seasons.

## **5.2.3 Air Quality**

There should be quarterly monitoring of ambient air quality in the sampling stations identified in the study. Parameters to be measured should include TSP, NO<sub>2</sub> and SO<sub>2</sub>. The frequency of

monitoring could be increased to a monthly basis depending on the results of the monitoring. Additional sampling stations could also be considered depending on the future development in the area.

Emission testing also shall be conducted for the generators sets as required in the Clean Air Act.

### **5.2.4 Noise Monitoring**

Monthly noise monitoring will be carried out to assess whether the noise is within the DENR standard. Heavy machinery, cars, power generation, and human sounds would all create noise on the project site. To reduce noise, a proper preventative maintenance program is required.

### **5.2.5 Self-Monitoring**

Prior to a scheduled or surprise audits of the Project, the company will conduct an internal audit to determine its compliance with environmental and social commitments. A Self-Monitoring Report (SMR) is also submitted regularly to the Environmental Management Bureau Region IV.

### **5.2.6 External Audit**

Environmental and social performance of the Project are audited by DENR and PAMB.

## 6 MARKET AND UTILIZATION

### 6.1 Market information

The tourist sector in the Philippines makes a considerable contribution to the economy of the country. According to a report published by the World Travel and Tourism Council (WTTC), the travel and tourism industry in the Philippines directly contributed approximately 4.1% to the country's gross domestic product (GDP) in 2019 and supported approximately 3.2 million jobs, which accounted for approximately 7% of the country's total employment.

The number of international tourists visiting the Philippines is projected to rise to 7.1 million in 2019, up from 4.7 million in 2010. This represents a continuous increase in the country's tourism sector over the past several years. The government has established a goal of attracting 12 million tourists by the year 2022, with the primary emphasis being placed on the promotion of less well-known sites and the development of environmentally responsible tourism practices.

The Department of Tourism (DOT) announced that in the year 2020, the COVID-19 pandemic had a substantial impact on the tourism business in the Philippines. As a result, the number of international tourists who visited the country dropped by 85.5% in comparison to the previous year. Domestic tourism saw a drop of 66% during the same time period. In spite of this, the government of the Philippines and the tourism sector are collaborating to recover and rebuild the industry while ensuring that appropriate safety measures are in place.

The Philippine province of Palawan is well-known for the breathtaking natural beauty and different habitats that can be found there. Some of these ecosystems include coral reefs,

mangrove forests, and limestone cliffs. Because of this, it is a well-liked tourist destination, and as a result, the tourism industry is one of the most important in the province.

El Nido and Coron are just two of the many places in Palawan that have helped to solidify the island's reputation as one of the best places to visit in the Philippines and the entire world. These places are renowned for the beaches, limestone cliffs, and crystal clear waters that can be found there. In addition, the province is home to a number of locations that have been designated as UNESCO World Heritage Sites. These include the Puerto Princesa Subterranean River National Park and the Tubbataha Reefs Natural Park.

Many travelers are drawn to El Nido because of its natural beauty and the variety of ecosystems that can be found there. As a result, El Nido is continuously ranked as one of the best tourist destinations not only in the Philippines but also in the globe. Every year, the town plays host to a significant number of tourists from both within the country and from outside countries.

The exact size of the tourism industry in El Nido, on the other hand, is not readily available to the public because the statistics pertaining to this sector is not recorded independently from the tourism sector as a whole in Palawan. The Department of Tourism (DOT) estimated that there were 1.9 million visitors to Palawan in 2019, and El Nido, which is located on the island, is one of the most popular tourist destinations there.

## **6.2 Utilization**

The resort sector in the Philippines is an important component of the country's overall tourism economy. Resorts in the Philippines provide guests with a variety of amenities, including

lodging, food and beverage, and entertainment options. The Philippine government's efforts to market the nation as a tourist destination have contributed to the rapid expansion of the country's resort business during the past few years.

According to a report by the Department of Tourism (DOT), there were a total of 7,622 registered accommodation businesses in the Philippines in 2019. Of these, 2,851 were considered to be resorts. This accounts for somewhere in the neighborhood of 37% of the total number of registered accommodation establishments across the nation.

The resort sector in the Philippines is a substantial contributor to the economy of the country, particularly in terms of the money that it generates. The World Travel and Tourism Council (WTTC) estimates that the travel and tourism industry in the Philippines contributed around 4.1% directly to the gross domestic product (GDP) of the country in 2019. There is a good chance that the hospitality business is responsible for a large percentage of that.

The ecotourism sector in the Philippines is one of the fastest growing subsets of the tourism industry overall, and it is playing an increasingly significant role in the economy of the country. The Philippines is a popular location for ecotourism because it is home to a broad array of ecosystems that are both distinctive and diverse. Some examples of these ecosystems include coral reefs, mangrove forests, and limestone cliffs.

According to a report by the Department of Tourism (DOT), there were a total of 7,622 registered accommodation businesses in the Philippines in 2019. Of these, a percentage were

categorized as eco-resorts. However, there is no readily available information regarding the precise number of eco-resorts in the Philippines.

Despite this, ecotourism is quickly becoming a major source of income for many of the local people in the Philippines, in addition to being a vital method for the preservation of the country's natural resources. The practice of ecotourism is not only a responsible method to protect the natural world, but it also contributes to the long-term growth of the economy of the host community, so creating employment opportunities and additional revenue for the people who live there.

Ecotourism is also becoming increasingly popular among international tourists, with many travelers looking for experiences that allow them to explore the natural beauty of the Philippines while also supporting conservation efforts and local communities. In the Philippines, this type of tourism is referred to as "green tourism."

The eco-tourism resort sector in the Philippines, like any other industry, requires efficient marketing tactics to attract clients and increase income. These methods shall be strategies of the proponent and the resort:

- Establish a robust online presence by maintaining an active website and social media profiles. This is absolutely necessary in order to advertise your eco-tourism resort and communicate with prospective clients. This includes developing compelling content, such as photographs and movies, that showcases the natural beauty of the area as well as the resort's commitment to environmental responsibility.

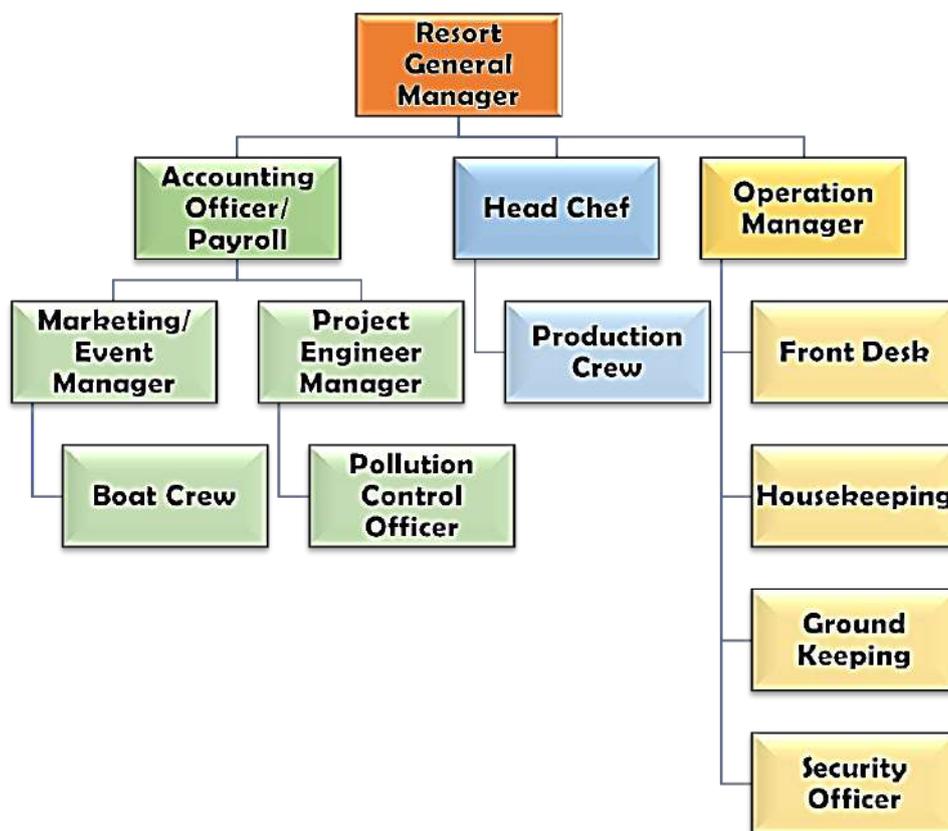
- Establish connections with other companies that are involved in tourism and work together with them. If you interact with other companies in the tourist industry, such as tour operators and travel agencies, you will be able to raise your profile and attract more customers.
- Focus on ecotourism certifications: Obtaining certifications from recognized organizations such as Rainforest Alliance, Green Globe, or the Sustainable Tourism Certification Network of the Philippines can help to attract eco-conscious customers and demonstrate your commitment to sustainable tourism practices. These certifications can be found on websites such as [www.greenglobe.org](http://www.greenglobe.org) and [www.rainforestalliance.org](http://www.rainforestalliance.org).
- Utilize reviews left by consumers: Request that clients submit evaluations either on your company's website or on other online travel platforms, such as TripAdvisor. The presence of positive evaluations can entice new customers and contribute to the development of trust among prospective buyers.
- Participate in trade fairs and other industry events. Participating in trade fairs and other industry events can assist to raise the visibility of your eco-tourism resort and provide a chance to meet potential consumers as well as partners in the industry.
- Develop activities that are responsible and sustainable for tourism: Develop activities that are responsible and sustainable for tourism, such as guided tours, workshops, and other activities that allow visitors to interact with local communities and learn about the culture and nature of the area where they are visiting.

- Create a strategy that takes into account environmental and social concerns Create a plan that takes into account environmental and social concerns.

## **7 ORGANIZATION**

### **7.1 Company Organization**

The company proponent, as the General Manager, will manage the project with the help of twenty-three (23) resort staff where 4 of them serve as head of their respective department that will be hired to provide the needs of the guests and visitors. They will be employed as accounting officer, head chef, operation manager, marketing manager, project engineer manager, boat crew, pollution control officer, production crew, front desk, housekeeping, ground keeping, and security officer. A qualified applicant will be assigned in a specific position with preference given to indigenous people and local residents.



**Figure 13.** Company Organizational Chart

## 7.2 Project Organization

### 7.2.1 Staff selection

When it comes to staffing a hotel or resort, there are a number of important considerations to take into account, including the following:

- Look for individuals who have relevant experience working in the hotel and hospitality business, as well as candidates who possess the requisite qualifications, such as a degree in hotel management or a field connected to the hospitality industry. Experience is very important.

- Search for applicants that have the abilities and knowledge essential to accomplish the duties of the position, such as experience in providing customer service, proficiency in financial and administrative tasks, and familiarity with the appropriate software and technological advancements.
- Look for people who have a positive attitude, are customer-oriented, and have excellent communication skills.
- Look for applicants whose beliefs and culture are compatible with those of the hotel or resort you're hiring for, since this will indicate that they will be able to function more effectively inside the organization.
- Adaptability and versatility: When looking for individuals, it is important to search for those who are versatile and able to adjust to different circumstances and the requirements of the job.
- Language skills: Look for people who speak various languages, since this will make it simpler for the employees to communicate with customers who come from a variety of nations and will make the experience more convenient for customers who come from a variety of countries.
- Compliance requires that you search for potential employees who are not only legally permitted to work in the country but also possess the appropriate work permits and licenses.

- Background check: It is essential to carry out a background check on prospective candidates in order to confirm that they do not have any negative marks on their record and are acceptable for the post.

No applicants shall be discriminated based on sex, gender, religion and political stances.

## **7.2.2 Manpower and Task**

The labor force and employment opportunities in a place become increasingly competitive between and among its native residents and the migrants who settle there. The increased level of competition for available jobs could result in a reduction in the cost of labor. Therefore, workers will be recruited from the barangay that is geographically closest to the project site, as well as those from the barangays that are immediately adjacent to it in El Nido, Palawan.

During operation the following will be needed: accounting officer, head chef, operation manager, marketing manager, project engineer manager, boat crew, pollution control officer, production crew, front desk, housekeeping, ground keeping, and security officer. The position that is specified will be given to an applicant who is qualified.

The minimum wage and the regional wage standard will serve as the basis for the pay scale for workers. These criteria for local labor will result in an increase in revenue for the LGU and may also open the door to further chances for making a living within the community that the municipality serves.

**Table 16.** List of Manpower Requirement Needed in the Operational Phase of the Project

<b>Manpower</b>	<b>Expertise/skill</b>	<b>Total</b>
<b>Resort General Manager</b>	- Exercise general supervision over the development and operation of the mountain resort - Takes custody and exercise supervision of overall expenses, property and provide financial data which may be needed in project implementation and operation. - In charge in the promotion and marketing of the mountain resort.	1
<b>Project Engineer Supervisor</b>	Plans and directs all design engineers, drafters, and technical engineers working on specific projects.	1
<b>Accounting Officer</b>	Contributing in the implementation of marketing strategies and overseeing the operations.  Organizing and attending marketing activities or events to raise brand awareness.	1
<b>Kitchen Production Crew</b>	They use ingredients from a recipe to make large batches of a food brand's products, and they also monitor industrial kitchen equipment	4
<b>Operations Manager</b>	Supervise, hire, and train employees, manage quality assurance programs, strategize process improvements, and more.	1
<b>Pollution Control Officer</b>	Plans, designs, and implements mitigating measures to prevent environmental degradation of the area.	1
<b>Housekeeping</b>	Generally, supervise if the units of the establishment are in order and ready for occupation	4
<b>Ground-keeping</b>	Supervise the landscape of the area	2
<b>Boat Crew</b>	Engaging with customers in a friendly manner, food and beverage service, ensuring passenger safety.	3
<b>Font Desk</b>	Responsible for checking hotel guests in and out of their rooms.	1
<b>Head Chef</b>	Oversees the daily operations of restaurant and hotel kitchens. This may include hiring, training, and overseeing kitchen staff, and ensuring a high-quality, cost-effective product.	1
<b>Security Officer</b>	Responsible for the safety/security of the project, guest, and visitors	3
<b>TOTAL</b>		<b>23</b>

## 8 FINANCIAL ASPECTS

### 8.1 Cost

#### 8.1.1 Development

The Last Paradise Resort's local projected cost for carrying out this improvement is around Php 7,000,000.00 before it can begin operations.

The area covered has a BIR Zonal value of Php 13,500.00 (nearest commercial - all other streets, Table 27), which will be used to calculate the SAPA annual rental cost. The annual rental charge calculated using the formula BIR Zonal Value x Total Land Area Covered by SAPA x 5% + 1% of the total cost of constructions is Php 3,529,105.00.

**Table 17.** Estimated Cost of the project

<b>Phases of Development in 1 year of resort operations</b>	<b>Estimated Cost</b>
1. <b>Construction phase</b>	5,368,045.43
2. <b>Resort Operation</b>	200,000.00
3. <b>Salaries (yearly)</b>	800,000.00
4. <b>Environmental monitoring (yearly)</b>	200,000.00
5. <b>Miscellaneous (yearly)</b>	431,954.57
<b>TOTAL</b>	<b>7,000,000.00</b>

The company need Php 5,368,045.43 in capital to develop the project and another Php 1,631,954.57 to operate the project in 2022, for a total of Php 7,000,000.00.

#### 8.1.2 Post Development

The resort shall be operating on an annual cost of around PHP 2,000,000.00 + annual SAPA rental fee (PHP 3,529,105.00)

## 8.2 Source of Finances

Project proponent shall be 100% funded by private equity.

## 8.3 Financial Analysis

The study's findings based on Benefit-Cost-Ratio Analysis indicate that this project is feasible.

The planned project's 25-year net profit is calculated to be Php 37,769,861.90. The repayment term begins in the third year and continues until the tenth year of resort operations, implying that the complete capital of Php 7,000,000.00 to be spent in 2022 will be paid in the third year

**Table 18.** Cost-Benefit Ratio Analysis

BENEFIT	2023	2024	2025	2026	2027
	(Year 1) (PhP)	(Year 2) (PhP)	(Year 3) (PhP)	(Year 4) (PhP)	(Year 5) (PhP)
<b>Total Income</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>
<b>Construction cost</b>	5,368,045.43				
<b>Environmental monitoring cost</b>	200,000.00	210,000.00	210,000.00	210,000.00	210,000.00
<b>Resort Operation Cost</b>	200,000.00	280,000.00	280,000.00	280,000.00	280,000.00
<b>Salaries</b>	800,000.00	910,000.00	910,000.00	910,000.00	910,000.00
<b>Miscellaneous</b>	431,954.57	600,000.00	600,000.00	600,000.00	600,000.00
<b>Total Cost</b>	<b>7,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<b>Annual Rental</b>	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45
<b>PROJECTED BENEFIT</b>	<b>-5,012,785.45</b>	<b>-12,785.45</b>	<b>487,214.55</b>	<b>487,214.55</b>	<b>487,214.55</b>
<b>Cumulative Benefit</b>	<b>0</b>	<b>0.00</b>	<b>487,214.55</b>	<b>974,429.10</b>	<b>1,461,643.65</b>

BENEFIT	2028	2029	2030	2031	2032
	(Year 6) (PhP)	(Year 7) (PhP)	(Year 8) (PhP)	(Year 9) (PhP)	(Year 10) (PhP)
<b>Total Income</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>

## Comprehensive Development and Management Plan

*The Last Paradise Resort*

<b>Construction cost</b>					
<b>Environmental monitoring cost</b>	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
<b>Resort Operation Cost</b>	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
<b>Salaries</b>	910,000.00	910,000.00	910,000.00	910,000.00	910,000.00
<b>Miscellaneous</b>	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
<b>Total Cost</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<b>Annual Rental</b>	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45
<b>PROJECTED BENEFIT</b>	<b>987,214.55</b>	<b>987,214.55</b>	<b>987,214.55</b>	<b>1,487,214.55</b>	<b>1,487,214.55</b>
<b>Cumulative Benefit</b>	<b>2,448,858.20</b>	<b>3,436,072.75</b>	<b>4,423,287.30</b>	<b>5,910,501.85</b>	<b>7,397,716.40</b>

<b>BENEFIT</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>
	<b>(Year 11)</b>	<b>(Year 12)</b>	<b>(Year 13)</b>	<b>(Year 14)</b>	<b>(Year 15)</b>
	<b>(PhP)</b>	<b>(PhP)</b>	<b>(PhP)</b>	<b>(PhP)</b>	<b>(PhP)</b>
<b>Total Income</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>

<b>Construction cost</b>					
<b>Environmental monitoring cost</b>	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
<b>Resort Operation Cost</b>	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
<b>Salaries</b>	910,000.00	910,000.00	910,000.00	910,000.00	910,000.00
<b>Miscellaneous</b>	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
<b>Total Cost</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<b>Annual Rental</b>	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45
<b>PROJECTED BENEFIT</b>	<b>1,987,214.55</b>	<b>1,987,214.55</b>	<b>1,987,214.55</b>	<b>2,487,214.55</b>	<b>2,487,214.55</b>
<b>Cumulative Benefit</b>	<b>9,384,930.95</b>	<b>11,372,145.50</b>	<b>13,359,360.05</b>	<b>15,846,574.60</b>	<b>18,333,789.15</b>

<b>BENEFIT</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>
	<b>(Year 16)</b>	<b>(Year 17)</b>	<b>(Year 18)</b>	<b>(Year 19)</b>	<b>(Year 20)</b>
	<b>(PhP)</b>	<b>(PhP)</b>	<b>(PhP)</b>	<b>(PhP)</b>	<b>(PhP)</b>
<b>Total Income</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>

<b>Construction cost</b>					
<b>Environmental monitoring cost</b>	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
<b>Resort Operation Cost</b>	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00

## Comprehensive Development and Management Plan

*The Last Paradise Resort*

<b>Salaries</b>	910,000.00	910,000.00	910,000.00	910,000.00	910,000.00
<b>Miscellaneous</b>	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
<b>Total Cost</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<b>Annual Rental</b>	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45
<b>PROJECTED BENEFIT</b>	<b>3,487,214.55</b>	<b>3,487,214.55</b>	<b>3,487,214.55</b>	<b>4,487,214.55</b>	<b>4,487,214.55</b>
<b>Cumulative Benefit</b>	<b>21,821,003.70</b>	<b>25,308,218.25</b>	<b>28,795,432.80</b>	<b>33,282,647.35</b>	<b>37,769,861.90</b>

BENEFIT	2043	2044	2045	2046	2047
	(Year 21)	(Year 22)	(Year 23)	(Year 24)	(Year 25)
	(PhP)	(PhP)	(PhP)	(PhP)	(PhP)
<b>Total Income</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>9,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>

### Construction cost

<b>Environmental monitoring cost</b>	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
<b>Resort Operation Cost</b>	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
<b>Salaries</b>	910,000.00	910,000.00	910,000.00	910,000.00	910,000.00
<b>Miscellaneous</b>	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
<b>Total Cost</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<b>Annual Rental</b>	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45	3,512,785.45
<b>PROJECTED BENEFIT</b>	<b>3,487,214.55</b>	<b>3,487,214.55</b>	<b>3,487,214.55</b>	<b>4,487,214.55</b>	<b>4,487,214.55</b>
<b>Cumulative Benefit</b>	<b>41,257,076.45</b>	<b>44,744,291.00</b>	<b>48,231,505.55</b>	<b>52,718,720.10</b>	<b>57,205,934.65</b>

## 9 Appendices

Attachment No.	Title of Document
1	Sketch Map showing the protected area zoning of the area applied for Special Use Agreement in Protected Area (SAPA) of Jorge Dela Torre (issued by DENR)
2	Tally Sheet of Inventoried Tree (prepared by DENR)
3	Site Plans and Drawings of The Last Paradise Resort
4	25-Year Plan of The Last Paradise Resort
5	Certificate of Bank Deposit issued by BDO
6	Annual Income Tax Returns File to BIR
7	Audited Financial Statements
8	Endorsement of Barangay Buena Suerte for the application of SAPA
9	Barangay Certification issued to Jorge Dela Torre as claimant of certain portion of parcel of land (Lot No. 286, Cad 1037-D) of an area of 15,000 sqm.
10	Zonal Valuation issued by Bureau of Internal Revenue
11	Geohazard Certification issued by DENR – Mines and Geoscience Bureau of Region IV-B
12	ECAN Zoning Certification
13	Certification of Compliance on Allowable Easement
14	Certification on SAPA Endorsement by PAMB issued by PASu-ENTMRPA

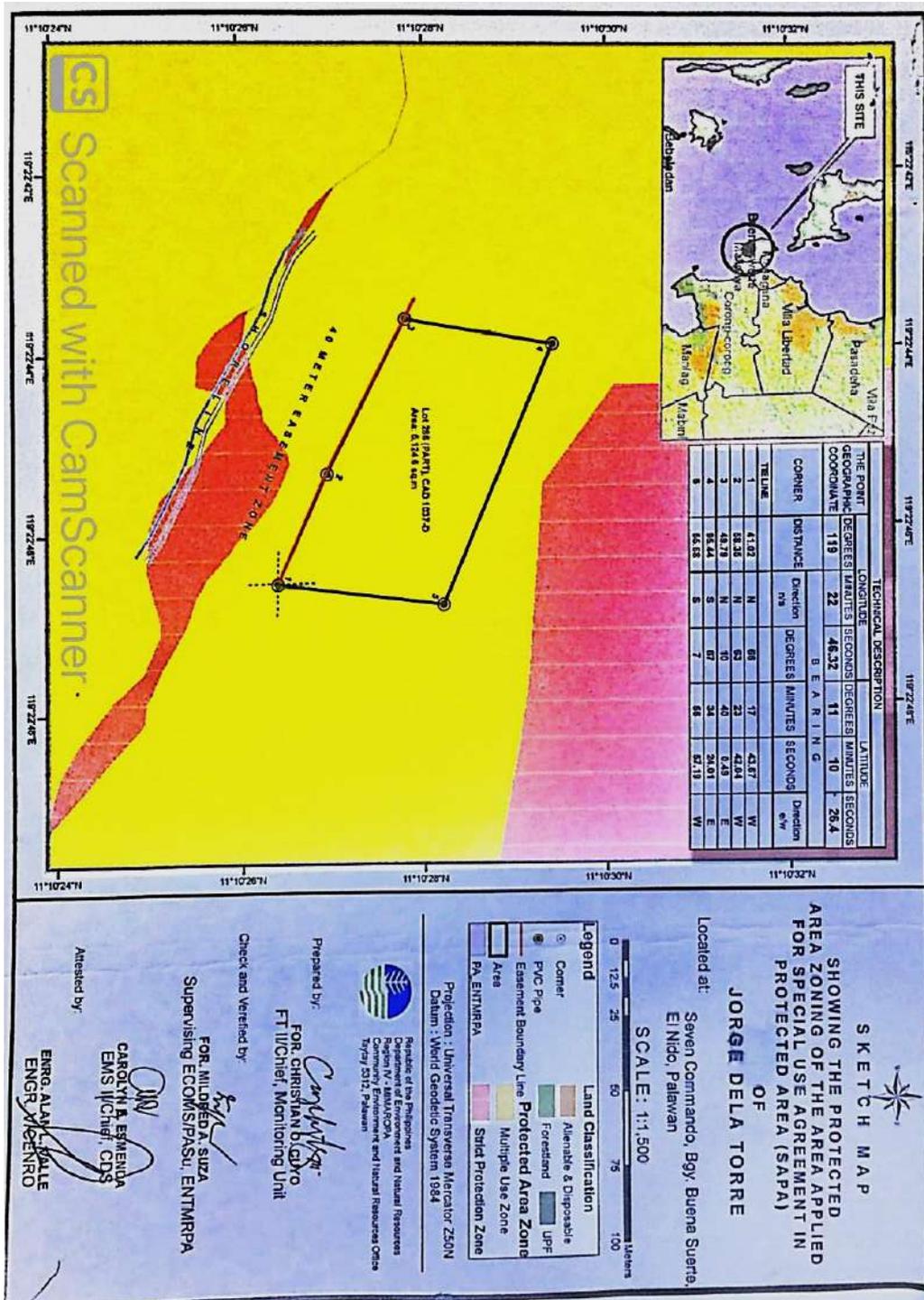
## Comprehensive Development and Management Plan

*The Last Paradise Resort*

<b>15</b>	Endorsement of Sangguniang Bayan ng El Nido for the application of SAPA
<b>16</b>	Certificate of Non-Overlap issued by National Commission for Indigenous Peoples
<b>17</b>	SEP Clearance issued by Palawan Council for Sustainable Development
<b>18</b>	Certificate of Live Birth of Jorge Dela Torre
<b>19</b>	Zoning Certification issued by MPDC El Nido
<b>20</b>	Environmental Compliance Certificate
<b>21</b>	Aerial photos of the area
<b>22</b>	Geotagged photos of the area
<b>23</b>	SAPA Application Fee Payment
<b>24</b>	BMB Technical Bulletin 2014-04

## **Attachment 1**

Sketch Map showing the protected area zoning of the area applied for Special Use Agreement in Protected Area (SAPA) of Jorge Dela Torre (issued by DENR)



## **Attachment 2**

### **Tally Sheet of Inventoried Tree (prepared by DENR)**

TALLY SHEET OF INVENTORIED TREES

CERTIFIED XEROX COPY

EL NIDO PARQUE 4-20-21

40.1-hectares

Inventoried by: *[Signature]*

For: *[Signature]*  
Forest Technician II

*[Signature]*  
Fairly B. Bangalisan  
Clerk

*[Signature]*  
Steven *[Signature]* Andlao  
Park Ranger

Recommending Approval:

*[Signature]*  
Jenue P. Casel  
PMF/Asst. P/Asst. ENTPARPA

Noted by:

*[Signature]*  
For: Mildred A. Suza  
SVENSP/ASST. ENTPARPA

Approved by:

*[Signature]*  
Engr. Alan *[Signature]* Valde  
ENGR. T/Asst. CENRO

NO.	SPECIES	DBH/DAB (cm)	MH (m)	TH (m)	Volume (cum)	Tree Location (GPS)		Tree Category (Planted/Non-Planted)	STEM QUALITY
						Northing	Easting		
1	Dunigon	70	8	13	1.910608	119.3790	11.1740	B	1
2	Dunigon	70	8	13	1.910608	119.3790	11.1742	B	1
3	Kalios	15	4.5	10	0.049349	119.3790	11.1743	B	1
4	Kalios	28	4	10	0.152849	119.3790	11.1743	B	1
5	Alim	20	7	11	0.136472	119.3790	11.1743	B	1
6	Alim	20	3.5	10	0.068236	119.3790	11.1743	B	1
7	Manga	18	1	7	0.015792	119.3790	11.1744	B	1
8	Manga	17	1	8	0.014086	119.3790	11.1744	B	1
9	Talisay	40	3	10	0.233952	119.3790	11.1743	B	1
10	Kalumpang	70	7	14	1.671782	119.3790	11.1743	B	1
11	Bakaog	25	8	11.5	0.2437	119.3790	11.1743	B	1
12	Bago	20	5	8	0.09748	119.3790	11.1744	B	1
13	Kalumpang	40	9	14	0.701836	119.3790	11.1744	B	1
14	Binayuyo	35	4	10	0.238826	119.3790	11.1744	B	1
15	Alim	25	4	8	0.12185	119.3790	11.1744	B	1
16	[pili-pili]	27	11.5	3	0.408612	119.3790	11.1744	B	1
17	Kalios	20	4	8	0.077984	119.3790	11.1744	B	1
18	[pili-pili]	20	3	11	0.058488	119.3790	11.1744	B	1
19	Necan tree	15	3	8	0.0339	119.3790	11.1744	B	1
20	Dunigon	40	5	12	0.38992	119.3790	11.1744	B	1
21	Sampalok	20	2.5	8	0.04874	119.3790	11.1744	B	1
22	Santol	40	0.5	12	0.038992	119.3790	11.1744	B	1
23	[pili-pili]	20	3	8	0.058488	119.3790	11.1745	B	1
24	[pili-pili]	20	4	10	0.077984	119.3790	11.1745	B	2
25	[pili-pili]	28	4	11	0.191061	119.3790	11.1745	B	2
26	[pili-pili]	20	5	10	0.077984	119.3790	11.1745	B	2
27	[pili-pili]	23	2	10	0.051567	119.3790	11.1745	B	2

### TALLY SHEET OF INVENTORIED TREES

28	Malapapa	24	5	10	0.140371	119.3790	11.1745	A	1
29	Malapapa	20	9	10	0.175464	119.3790	11.1745	B	1
30	Ipil-Ipil	20	4	10	0.077984	119.3790	11.1745	A	1
31	Amstieg	25	8	12	0.2437	119.3790	11.1745	A	1
32	Ipil-Ipil	35	9	14	0.537359	119.3790	11.1745	B	1
33	Ipil-Ipil	40	5	14	0.38992	119.3790	11.1746	B	2
34	Ipil-Ipil	30	5	10	0.21933	119.3790	11.1746	B	2
35	Ipil-Ipil	30	6	12	0.263196	119.3790	11.1745	B	2
36	Dungon	55	5	10	0.810912	119.3790	11.1745	B	2
37	Dungon	50	11	13	1.34035	119.3790	11.1745	B	1
38	Ipil-Ipil	28	5	12	0.191061	119.3790	11.1746	B	2
39	Ipil-Ipil	38	3	13	0.246332	119.3790	11.1746	B	1
40	Malapapa	30	5	10	0.21933	119.3790	11.1746	B	2
41	Balinghasay	22	8	12	0.188721	119.3790	11.1746	B	1
42	Malapapa	29	8	12	0.327923	119.3790	11.1746	B	1
43	Balinghasay	20	4	10	0.077984	119.3790	11.1746	B	1
44	Ipil-Ipil	28	6	11	0.229273	119.3790	11.1746	B	2
45	Dungon	60	2	13	0.350928	119.3790	11.1746	B	2
46	Ipil-Ipil	40	3	11	0.233952	119.3790	11.1746	B	1
47	Dungon	27	9	13	0.319783	119.3790	11.1746	B	1
48	Ipil-Ipil	30	2	8	0.087732	119.3790	11.1746	B	2
49	Ipil-Ipil	35	6	11	0.358239	119.3790	11.1746	B	2
50	Kasoy	20	4	8	0.087732	119.3790	11.1747	A	1
51	Ipil-Ipil	50	3	12	0.426475	119.3790	11.1747	B	2
52	Ipil-Ipil	28	9	13	0.343909	119.3790	11.1747	B	1
53	Dungon	40	8	15	0.623872	119.3790	11.1747	B	2
54	Ipil-Ipil	29	4	13	0.163961	119.3790	11.1747	B	2
55	Abka	65	3	11	0.61778	119.3790	11.1747	B	1
56	Langka	18	5	10	0.078959	119.3790	11.1747	A	1
57	Ipil-Ipil	25	5	14	0.152313	119.3790	11.1747	B	2
58	Ipil-Ipil	36	3	10	0.189501	119.3790	11.1747	B	2
59	Ipil-Ipil	20	4	10	0.077984	119.3790	11.1747	B	2
60	Ipil-Ipil	25	10	14	0.304625	119.3790	11.1748	B	1

CERTIFIED XEROX COPY

ELI G. BAYAN  
49 A. CENRO  
BY: *[Signature]*  
For: Christian Cuyo  
Forest Technician II

*[Signature]*  
Fidel V. Bantalan  
Clerk

*[Signature]*  
Steven M. Andao  
Park Ranger

Recommending Approval:

*[Signature]*  
Jennet P. Casel  
PNR/Asst. P/Asst. ENTMRPA

Noted by:

*[Signature]*  
For: Mildred A. Suza  
SVM/SP/Asst. ENTMRPA

Approved by:

*[Signature]*  
Engr. Alvin A. Salte  
ENGR. IVONIC-CENRO

TALLY SHEET OF INVENTORIED TREES

61	Ipil-ipl	39	8	14	0.592068	119.3790	11.1748	B	2
62	Ipil-ipl	35	4	10	0.238826	119.3790	11.1748	B	2
63	Ipil-ipl	36	4	11	0.252668	119.3790	11.1748	B	1
64	Ipil-ipl	40	5	13	0.38992	119.3790	11.1747	B	1
65	Amugus	23	6	11	0.154701	119.3790	11.1747	B	1
66	Hauli	20	5	11	0.09748	119.3790	11.1747	B	1
67	Alim	46	9	15	0.928205	119.3790	11.1746	B	2
68	Tibig	65	7	16	1.441486	119.3790	11.1746	B	1
69	Tibig	20	3	10	0.058488	119.3790	11.1745	B	2
70	Hauli	25	6	12	0.182775	119.3790	11.1745	B	1
71	Kalios	28	7	13	0.267485	119.3790	11.1745	B	1
72	Ipil	40	5	13	0.38992	119.3790	11.1746	B	1
73	Malapapaya	30	4	12	0.175464	119.3790	11.1745	B	2
74	Malapapaya	25	4	13	0.12185	119.3790	11.1745	B	2
75	Anislag	25	2	13	0.060925	119.3790	11.1744	B	2
76	Malapapaya	40	6	12	0.467904	119.3790	11.1745	B	1
77	Alim	38	5	13	0.351905	119.3790	11.1744	B	1
78	Alim	30	6	14	0.263196	119.3790	11.1744	B	1
79	Batino	25	1.5	11	0.045694	119.3790	11.1745	B	1
80	Bansalagin	40	1.5	10	0.116976	119.3790	11.1745	B	1
81	Bansalagin	33	1	12	0.053078	119.3790	11.1745	B	1
82	Bansalagin	30	9	14	0.394794	119.3790	11.1745	B	1
83	Alim	35	6.5	13	0.388092	119.3790	11.1742	B	1
84	Bansalagin	37	8	13	0.5338	119.3790	11.1743	B	1
85	Dungon	39	6	12	0.444801	119.3790	11.1744	B	1
86	Pagsahingon	30	11	14	0.482526	119.3790	11.1744	B	1
87	Pagsahingon	16	6	10	0.074865	119.3790	11.1745	B	1
88	Kalios	20	3.5	11	0.068236	119.3790	11.1745	B	1
89	Kalios	33	10	15	0.530779	119.3790	11.1746	B	1
90	Hauli	18	6	12	0.094751	119.3790	11.1746	B	1
91	Kalios	20	2	11	0.038892	119.3790	11.1746	B	1
92	Kalios	37	6	13	0.40035	119.3790	11.1745	B	1
93	Burawis	37	6	13	0.40035	119.3790	11.1745	B	1

*Ernesto*  
ELVAZ CASE 4-20-21  
AOI - RECORDS

Inventoried by:  
*Ernesto*  
For: Christian Cuyo  
Forest Technician II

*Fair D. Pangalisan*  
Fair D. Pangalisan  
Clerk

*Steven*  
Steven Andao  
Park Ranger

Recommended by Approval:  
*Jenud P. Casel*  
Jenud P. Casel  
PME/Asst. F.Su, ENTMRPA

Noted by:

*Mildred A. Suza*  
For: Mildred A. Suza  
SVEMSP/ASu, ENTMRPA

Approved by:  
*Engr. Alvin*  
Engr. Alvin  
EPPR IVOICENRIO

TALLY SHEET OF INVENTORIED TREES

Malapapaya	70	10	13	2,388.26	119,3800	11,1745	B	
Antiang	27	6	11	0.213189	119,3800	11,1744	B	
Malapapaya	36	7	14	0.442169	119,3790	11,1747	B	
Malapapaya	30	6	12	0.263196	119,3790	11,1743	B	
Malapapaya	35	9	14	0.537359	119,3790	11,1742	B	
Malapapaya	40	9	13	0.701856	119,3790	11,1742	B	
Malapapaya	60	10	15	1.75464	119,3790	11,1744	B	
Malapapaya	20	6	13	0.116976	119,3790	11,1744	B	
Hauli	29	4	11	0.163961	119,3790	11,1744	B	
Malapapaya	22	7	13	0.165131	119,3790	11,1745	B	
Malapapaya	20	5	14	0.09748	119,3790	11,1745	B	
Malapapaya	18	10	14	0.157918	119,3790	11,1745	B	
Malapapaya	45	11	14	1.085684	119,3790	11,1744	B	
Malapapaya	16	6	11	0.074865	119,3790	11,1745	B	
Malapapaya	30	10	14	0.43866	119,3790	11,1744	B	
Lancete	40	7	13	0.545888	119,3790	11,1744	B	
<b>TOTAL</b>				<b>39</b>				

Inventoried by:

For: Christian O. Cuyo  
Forest Technician II

Faith D. Bagnalisan  
Clerk

Steven Collette Andao  
Park Ranger

Recommending Approval:

Jenuel P. Casel

PMF/Asst. PASU, ENTMRPA

Noted by:

CERTIFIED XEROX COPY  
EL NIDO CASE 4-20-21  
40 I - RECORDS

For: Mindy A. Suza  
SVENSPASU, ENTMRPA

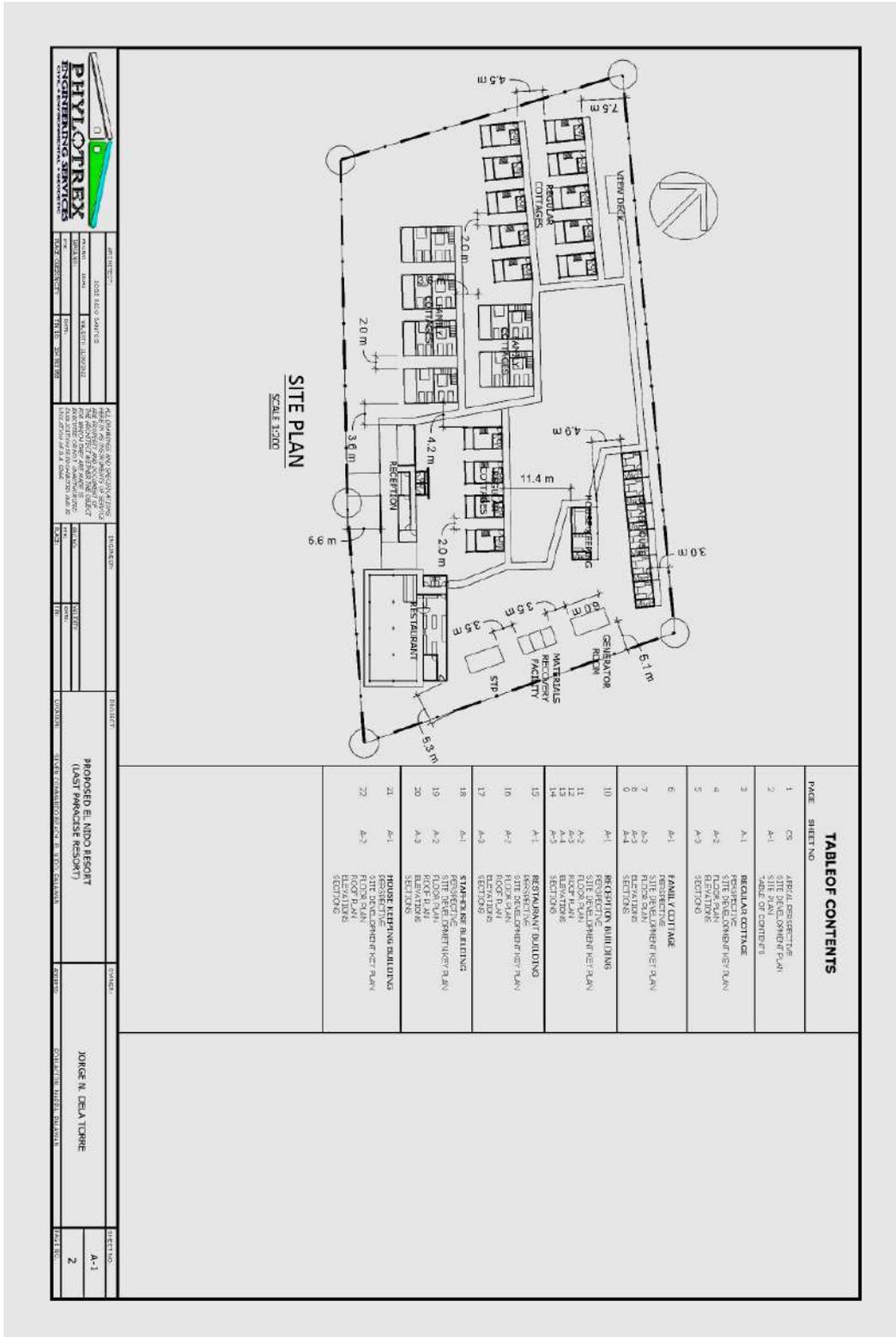
Approved by:

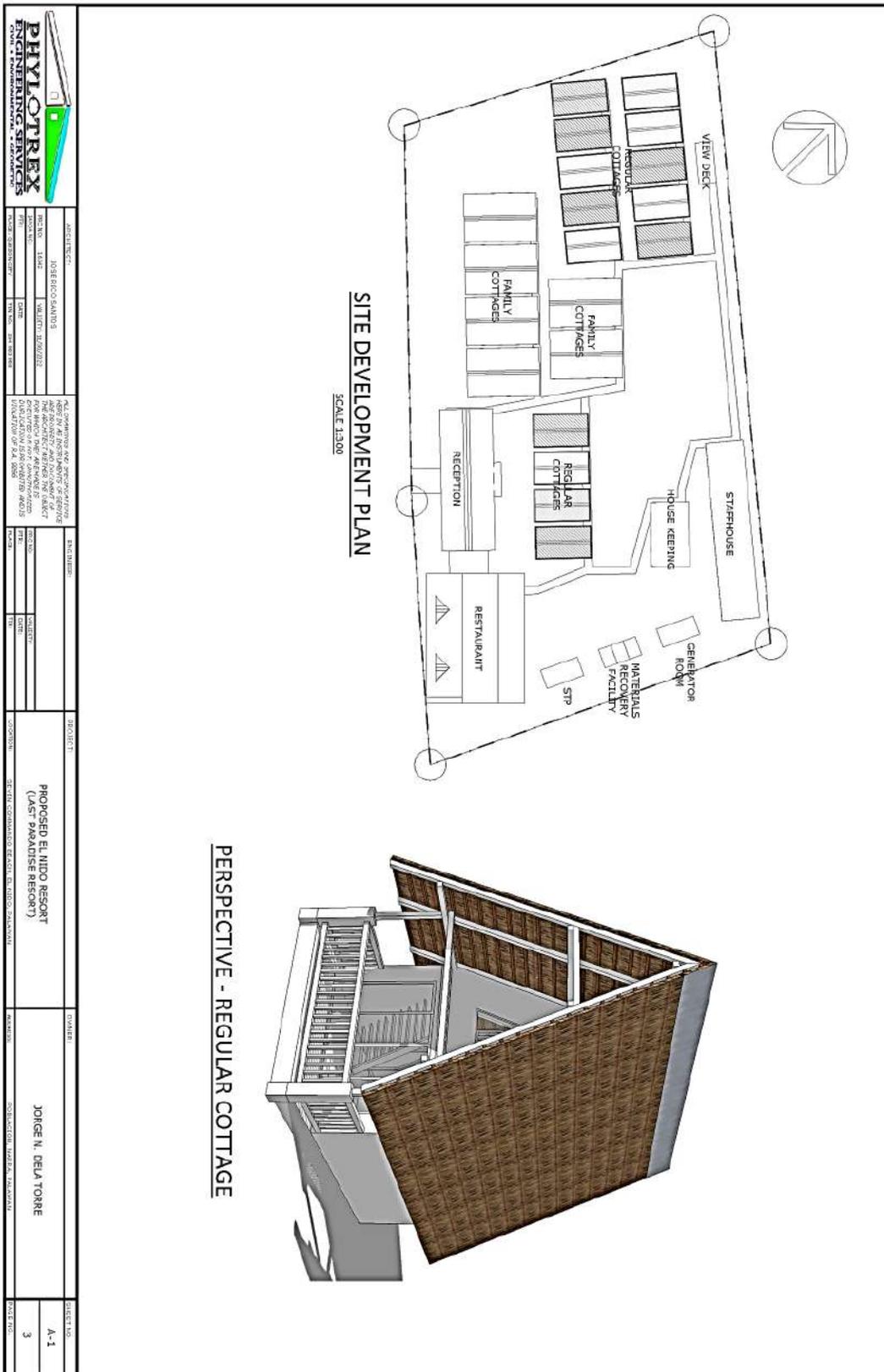
Engr. Alan Salite  
ENR. IV/CENTRO

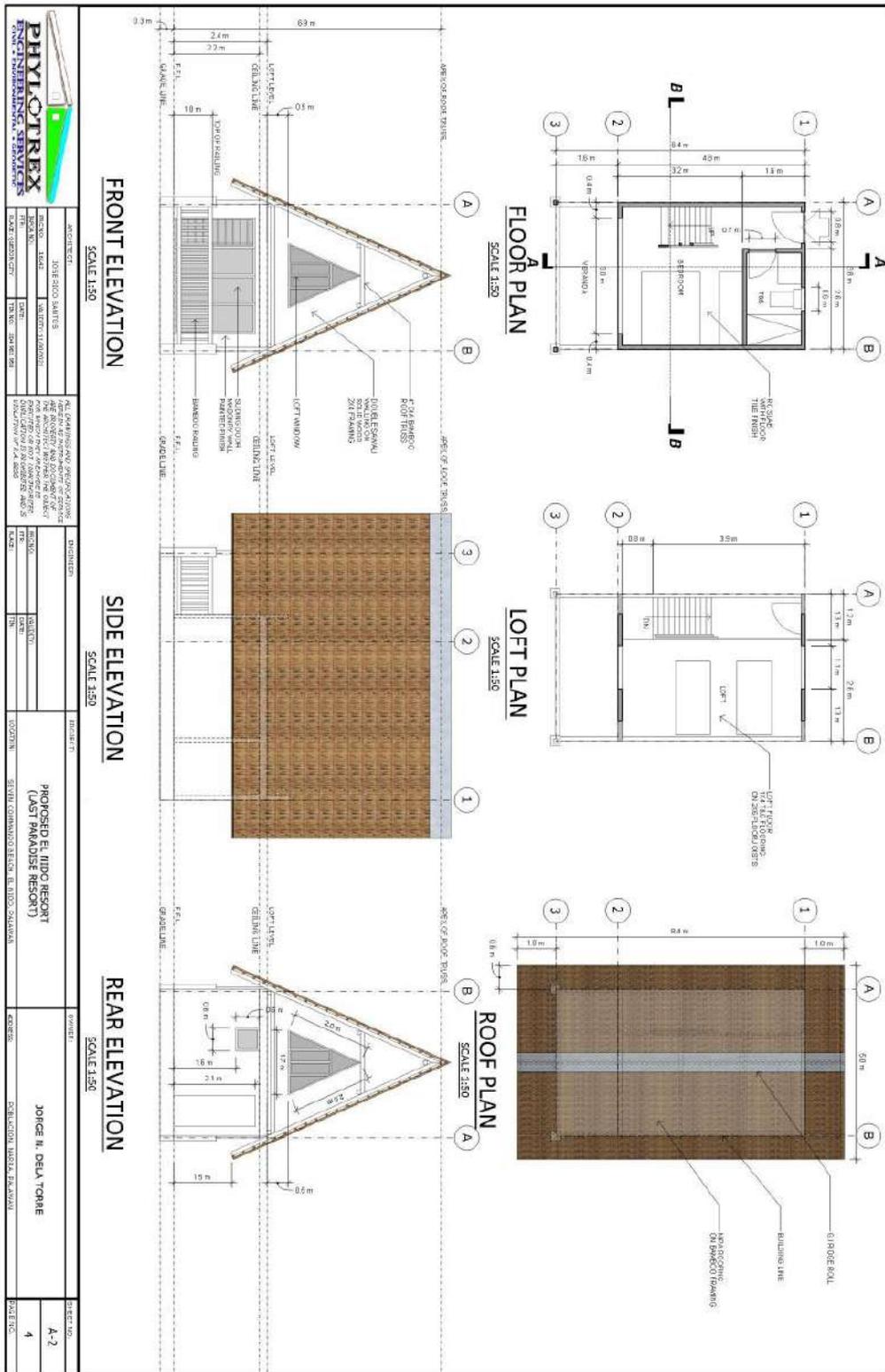
## **Attachment 3**

### Site Plans and Drawings of The Last Paradise Resort

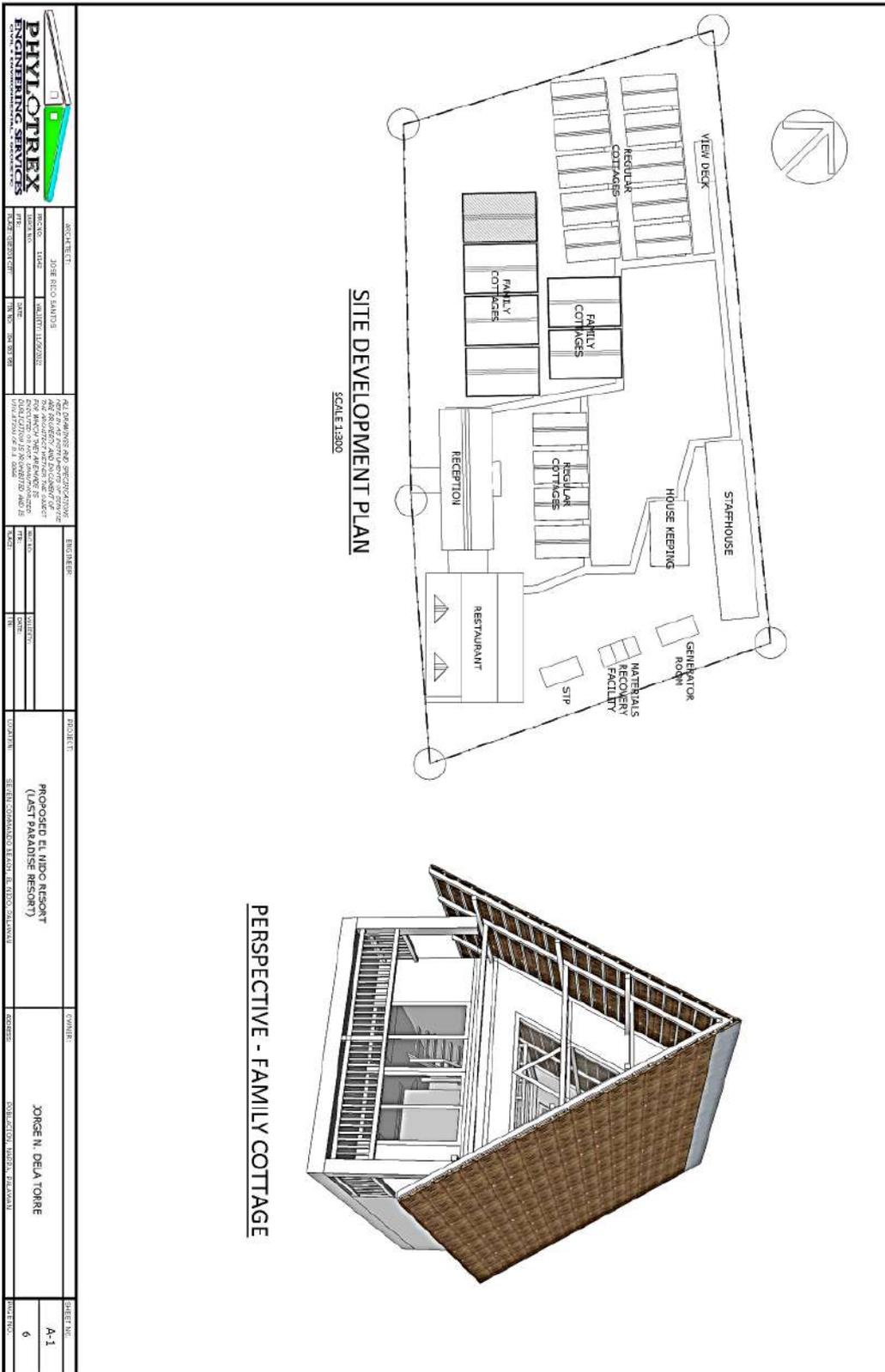




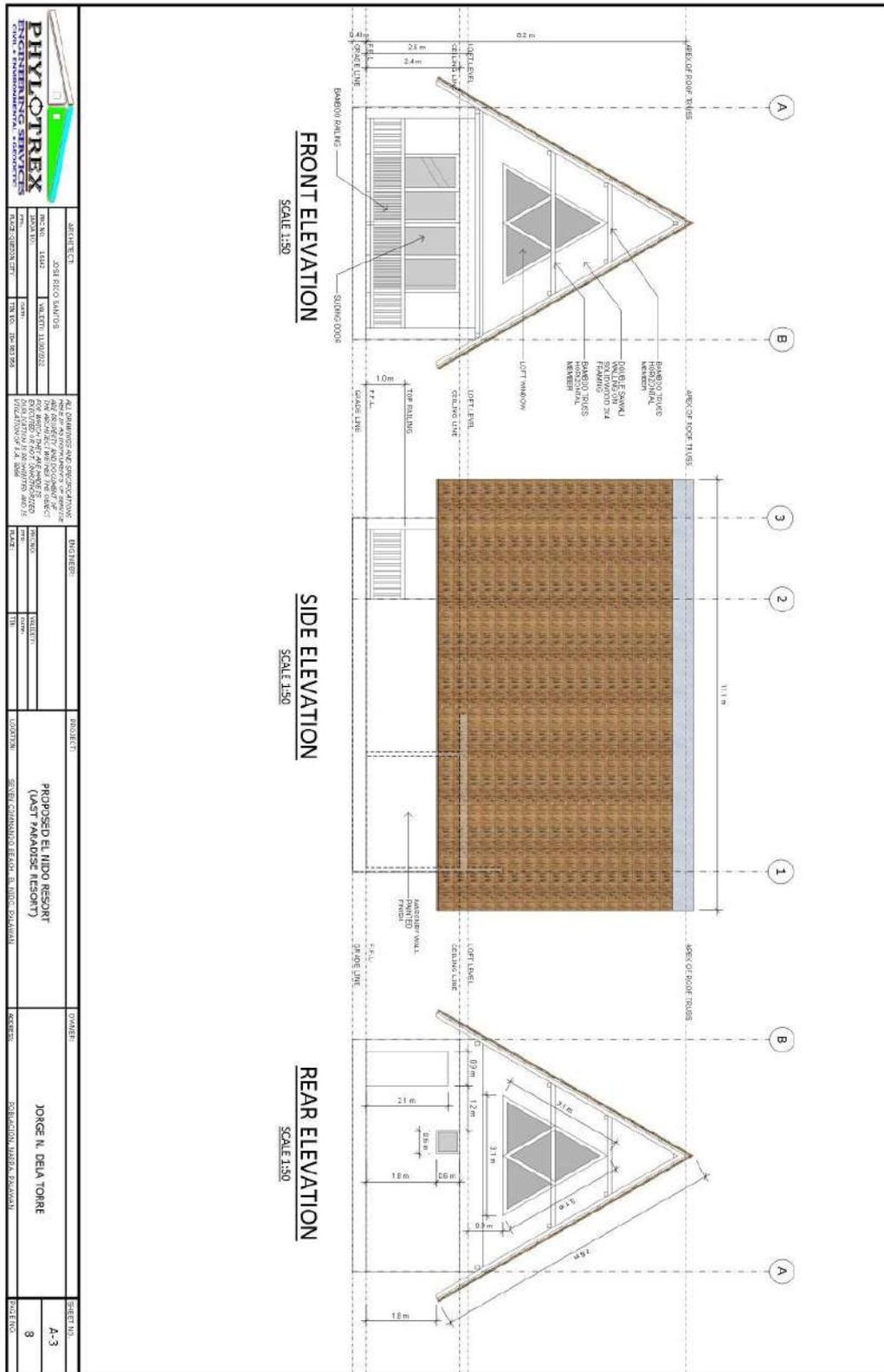




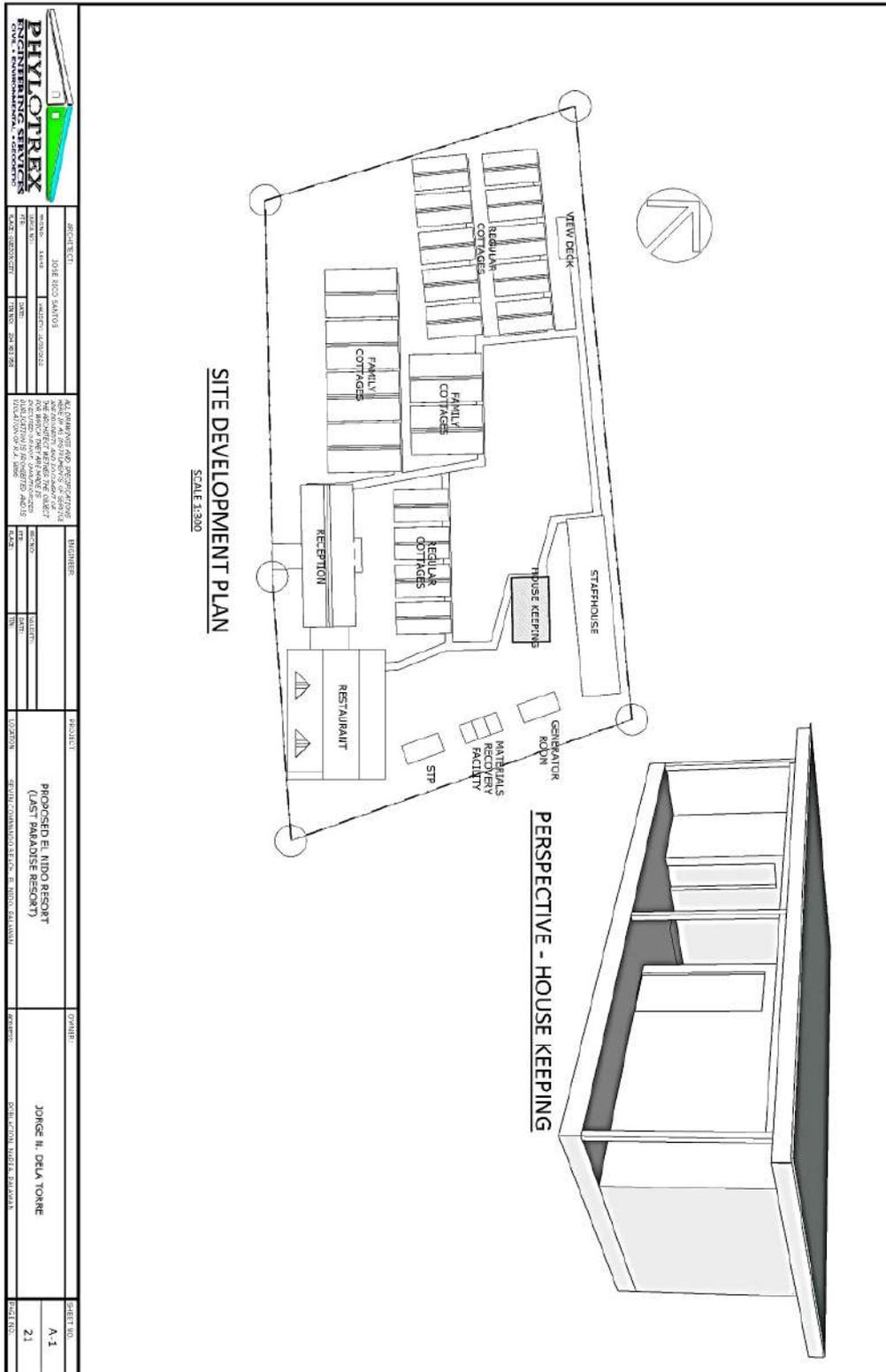


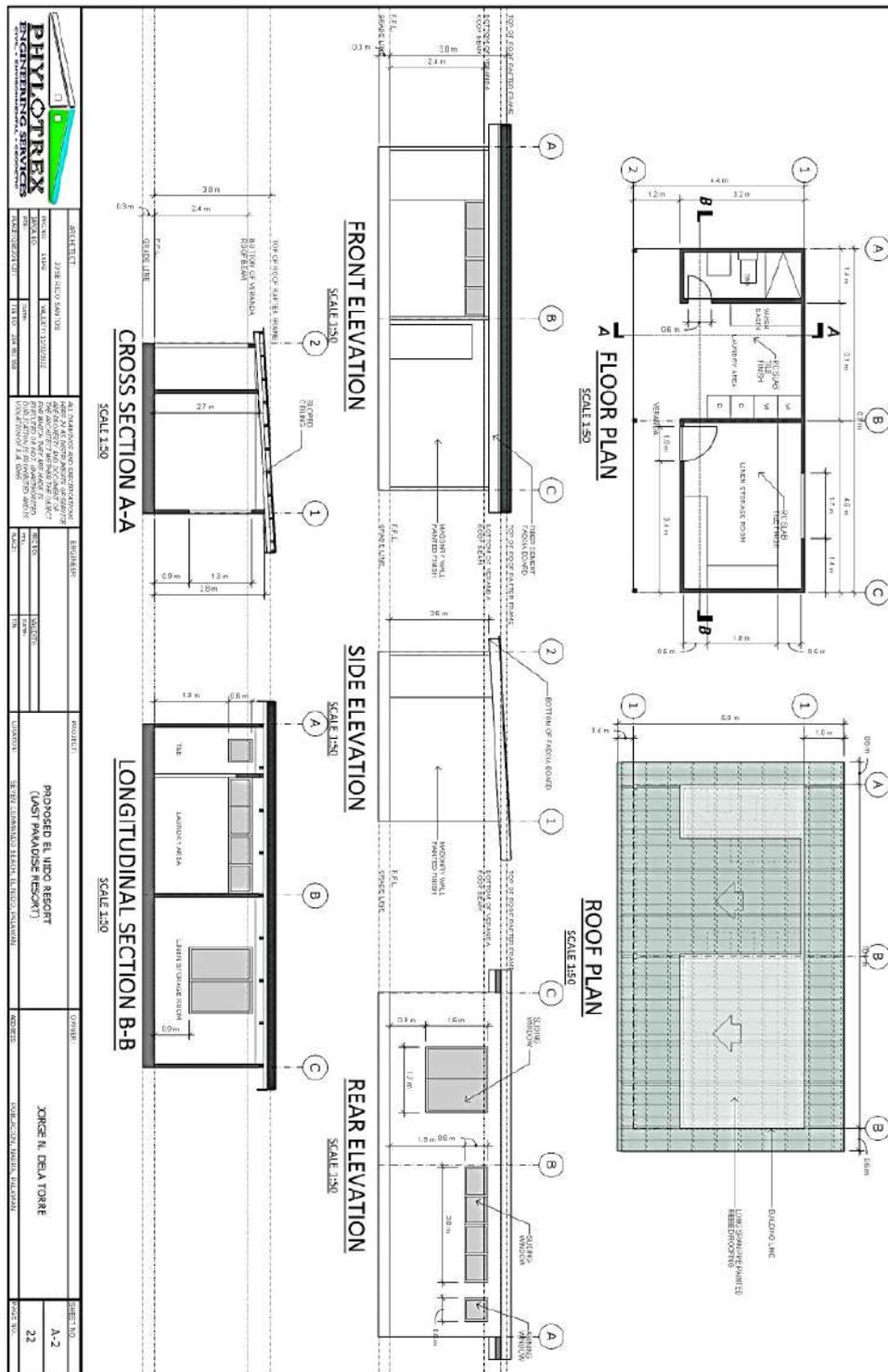


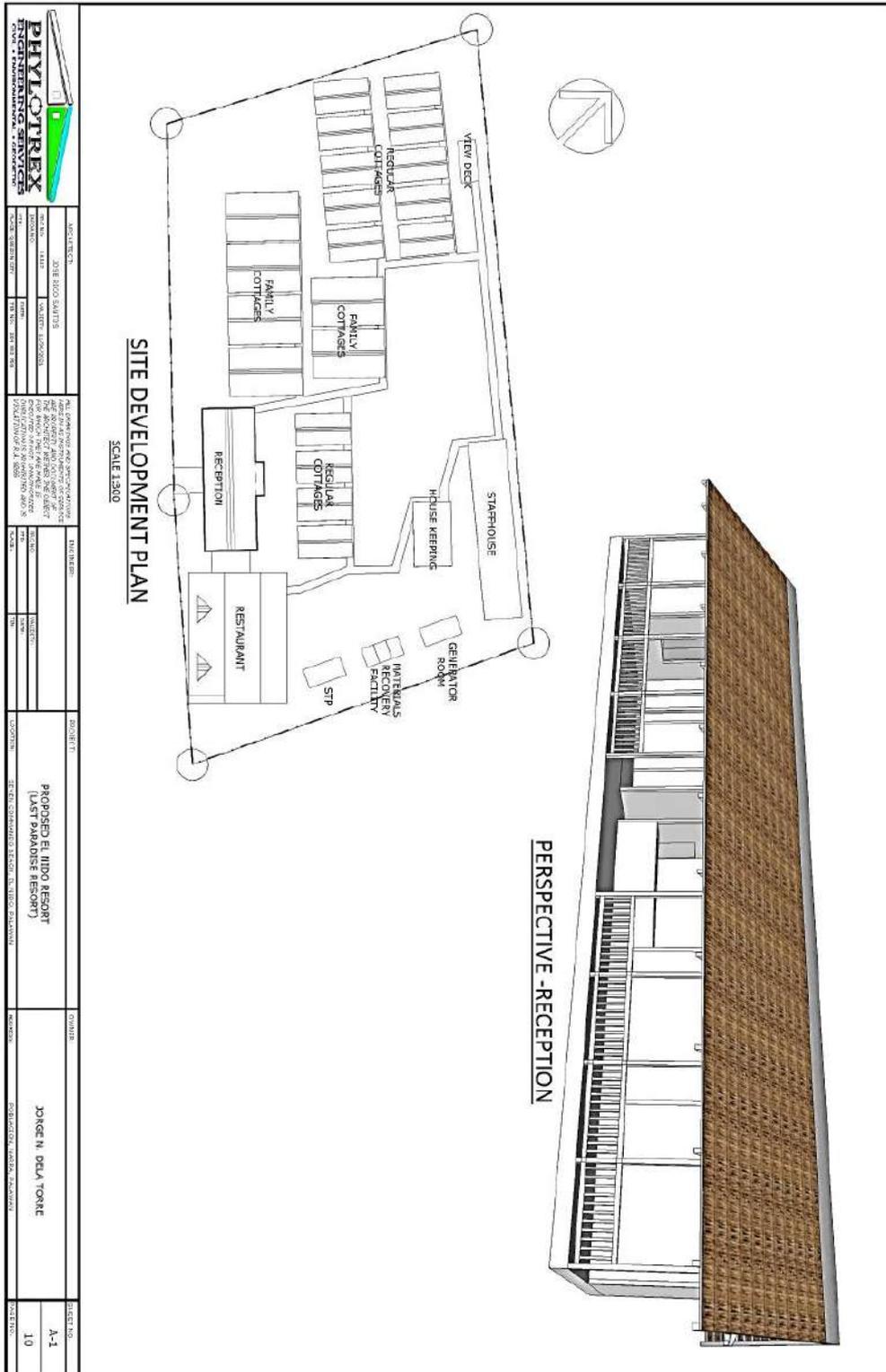


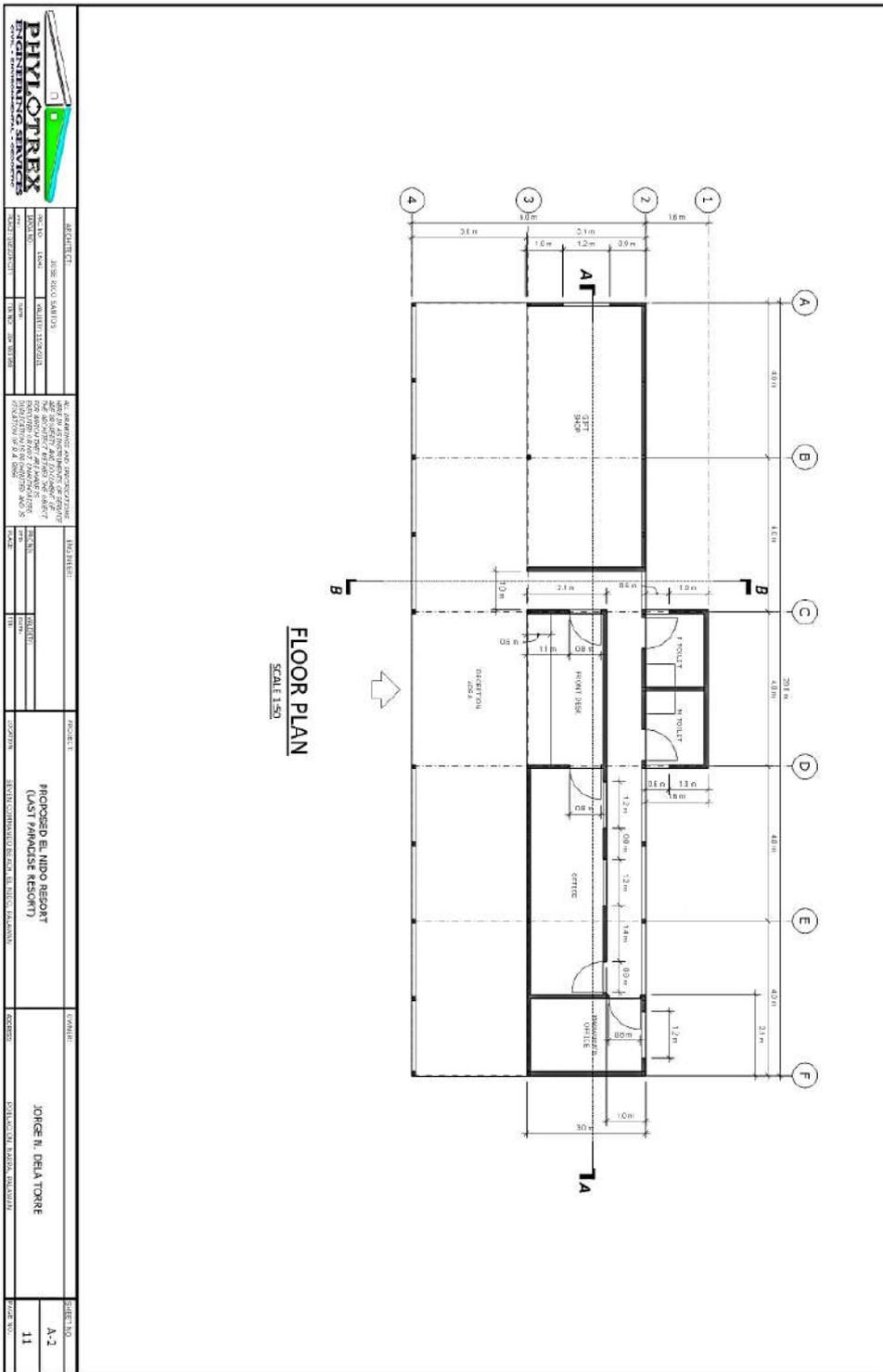


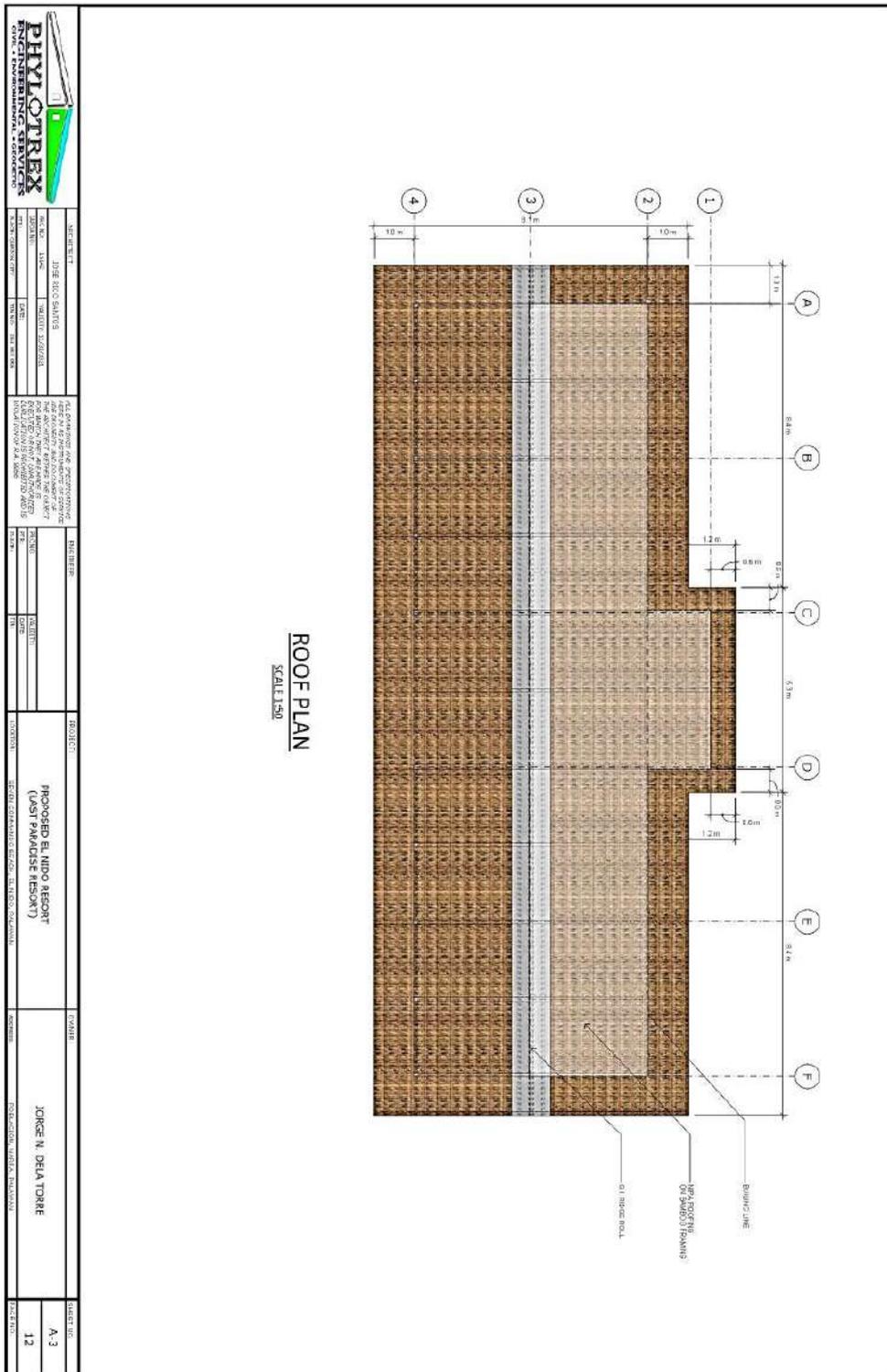


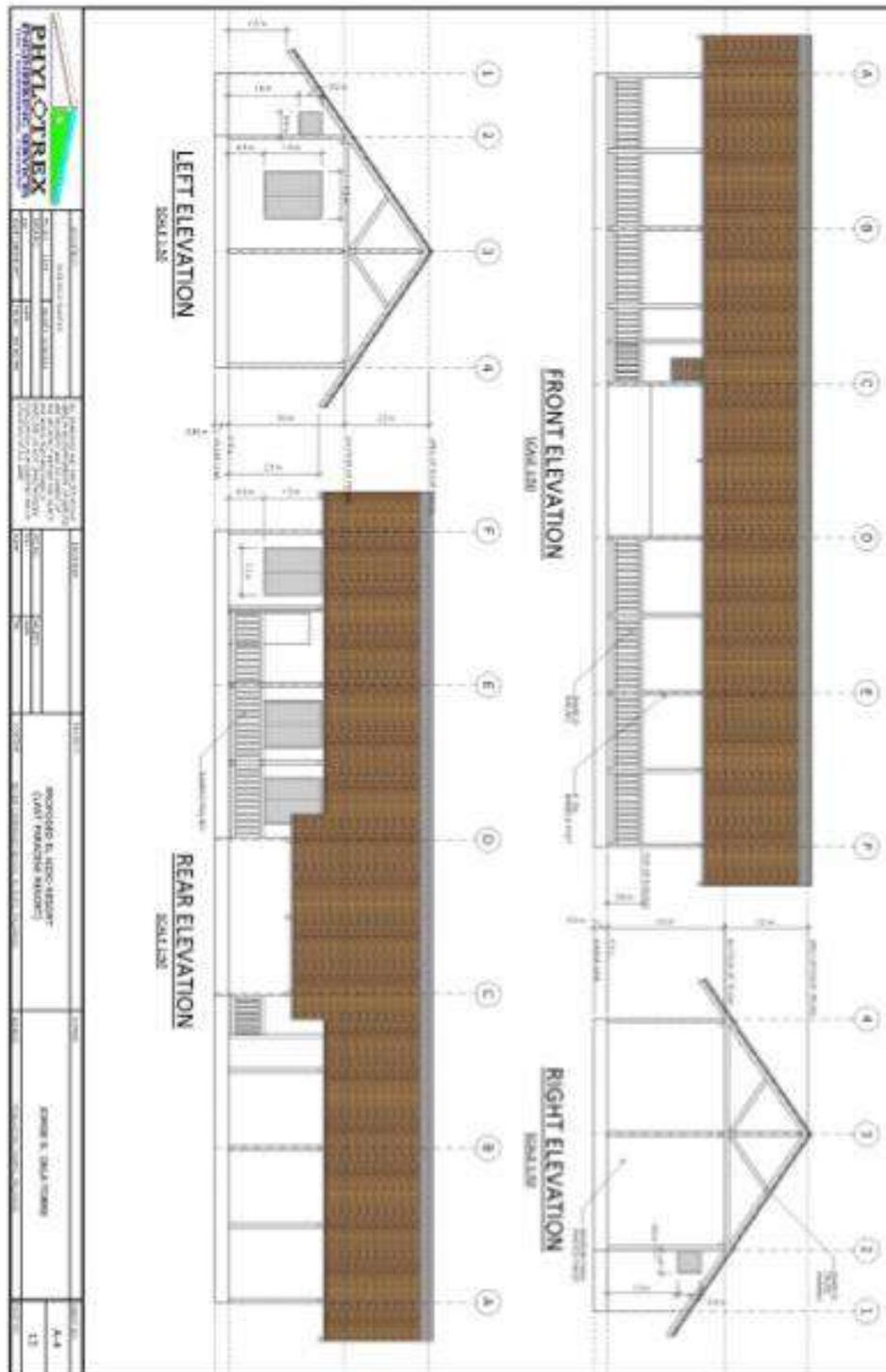


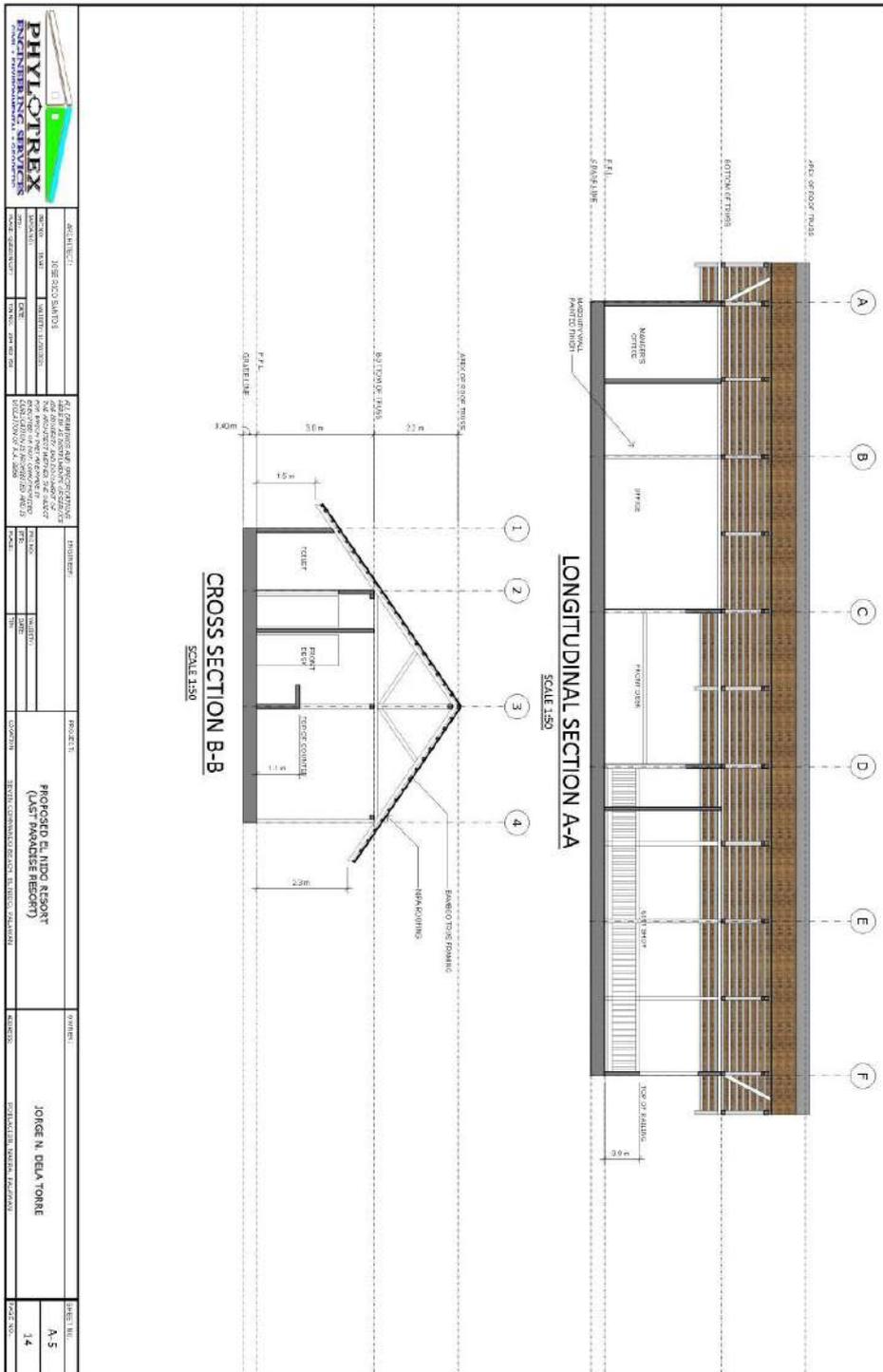




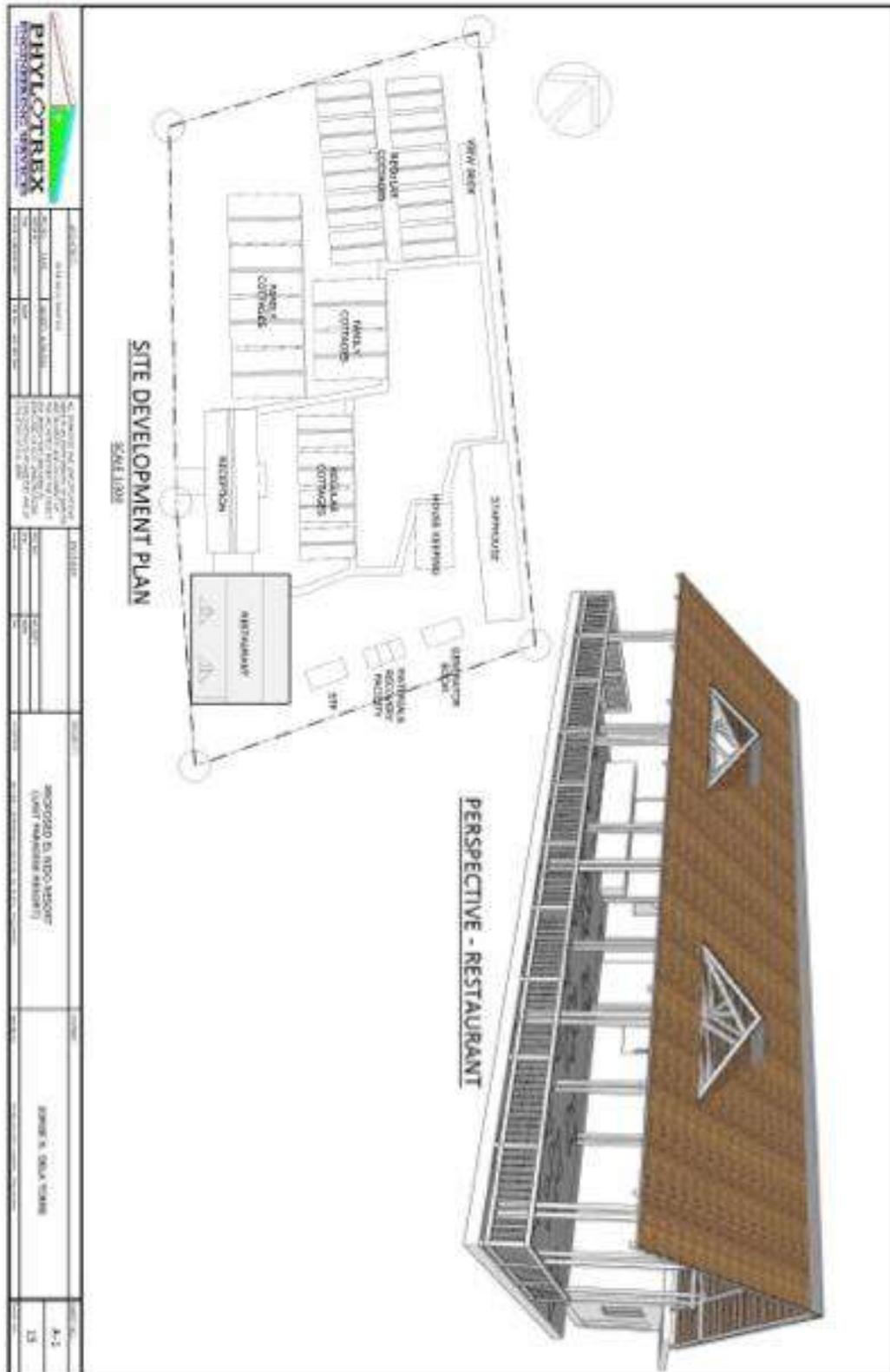


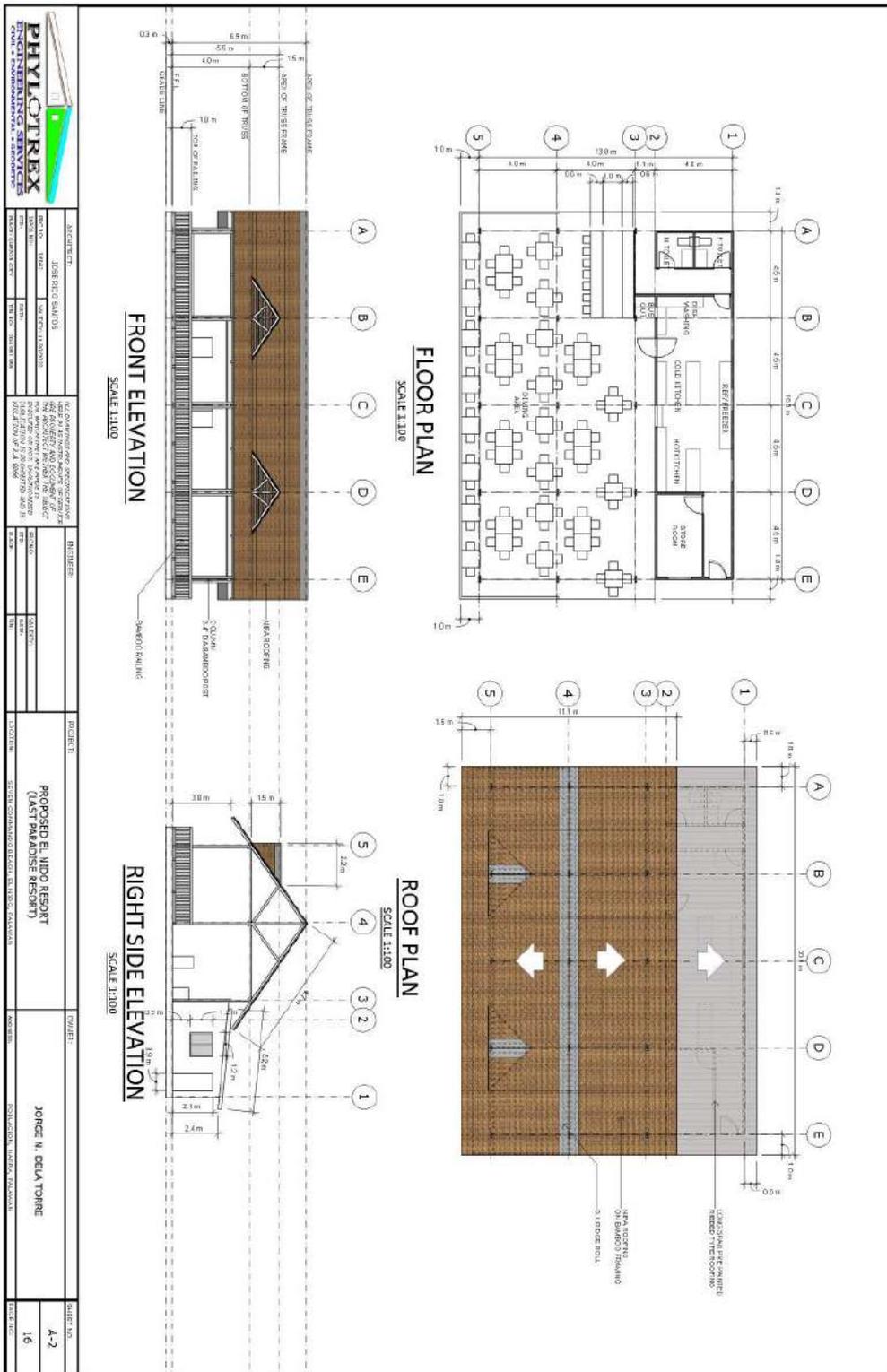






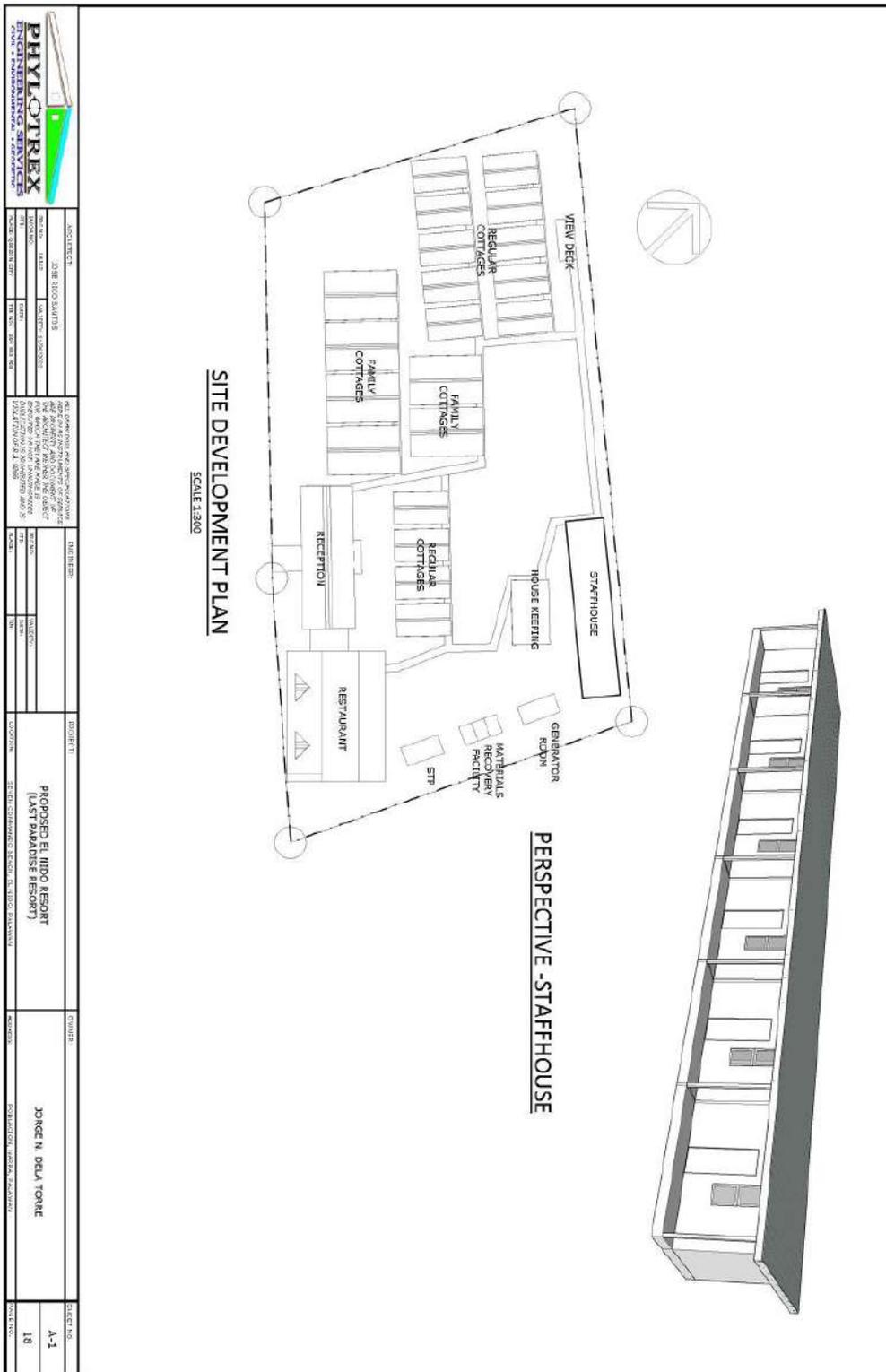
<b>PHYLOTREX</b> CONSULTING ENGINEERS AND ARCHITECTS 1000 N. W. 10th Ave., Suite 1000 Ft. Lauderdale, FL 33304 Phone: (954) 561-1111 Fax: (954) 561-1112 Email: info@phylotrx.com		ALL DRAWINGS AND SPECIFICATIONS ARE THE PROPERTY OF PHYLOTREX CONSULTING ENGINEERS AND ARCHITECTS AND ARE TO BE USED ONLY FOR THE PROJECT AND SITE SPECIFICALLY IDENTIFIED THEREON. ANY REUSE OR MODIFICATION OF THESE DRAWINGS WITHOUT THE WRITTEN PERMISSION OF PHYLOTREX CONSULTING ENGINEERS AND ARCHITECTS IS STRICTLY PROHIBITED.	
PROJECT NO. PROJECT NAME PROJECT LOCATION DATE	DRAWING NO. DRAWING NAME DRAWING DATE SCALE	PROJECT NO. PROJECT NAME PROJECT LOCATION DATE	DRAWING NO. DRAWING NAME DRAWING DATE SCALE
PROJECT: <b>PROYECTO EL NIDO RESORT (LAST PARADISE RESORT)</b> CLIENT: <b>SENIOR COMMUNITARIAN &amp; BUSINESS ASSOCIATION</b>		ARCHITECT: <b>JORGE N. DELA TORRE</b> CONSULTING ENGINEER: <b>JORGE N. DELA TORRE</b>	
SHEET NO.: <b>A-5</b> OF: <b>14</b>		SHEET NO.: <b>A-5</b> OF: <b>14</b>	

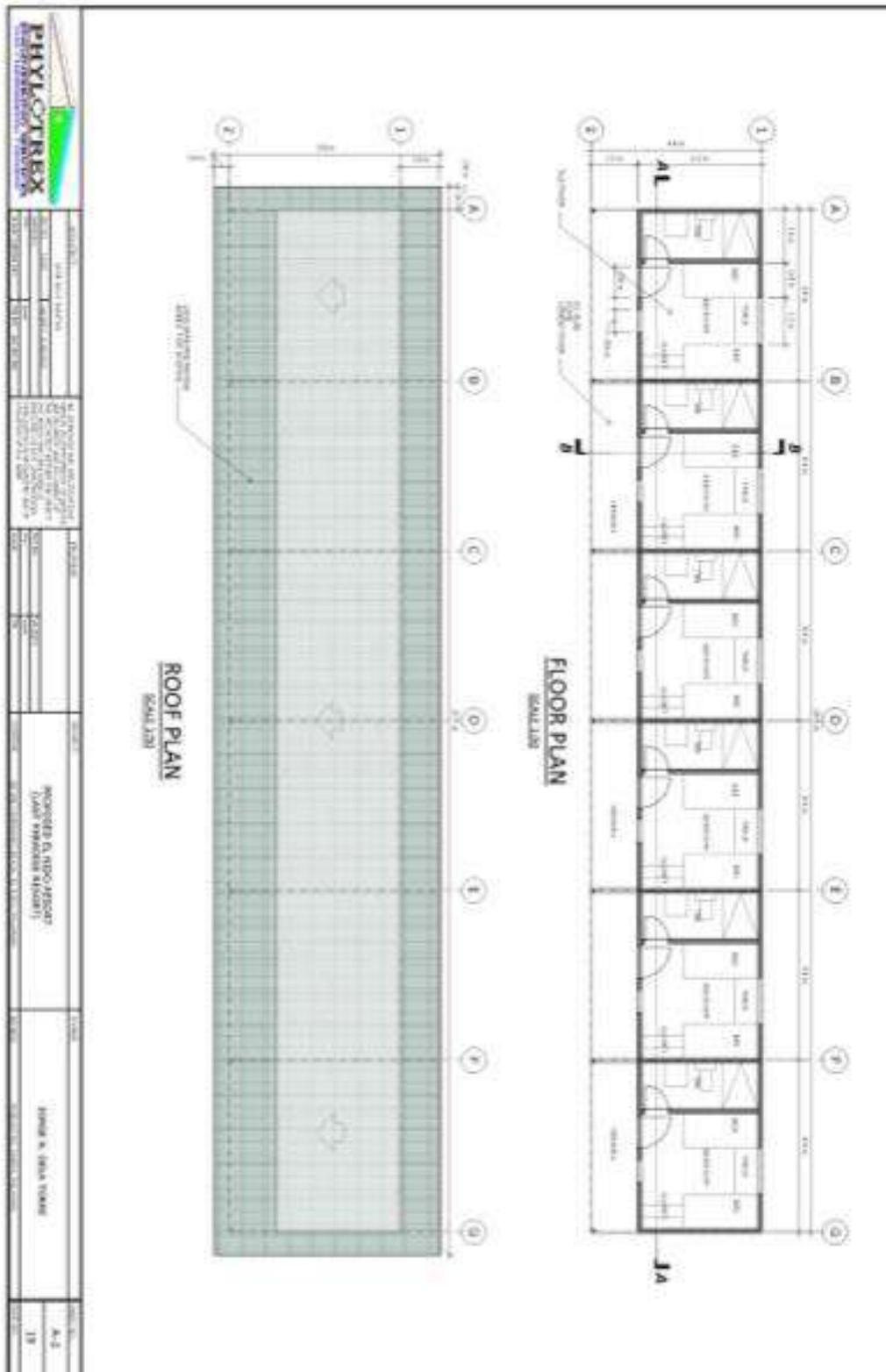


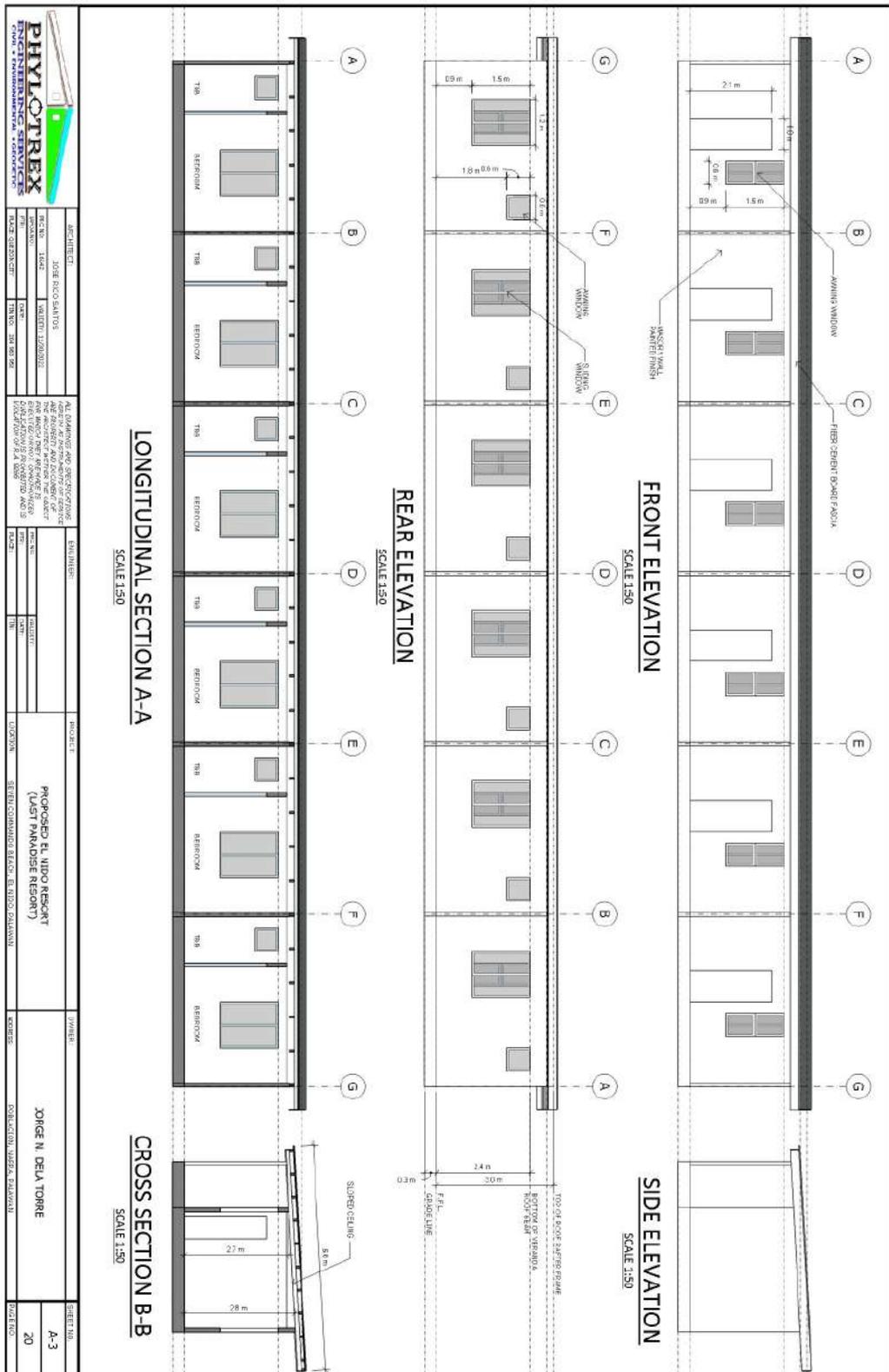


		<b>PHYLOTRIX</b> SCIENTIFIC SERVICE CONSULTING • ENVIRONMENTAL • ARCHITECTURE	
DATE OF DESIGN: _____ DATE OF APPROVAL: _____ PROJECT NO.: _____ CLIENT: _____	PROJECT: _____ LOCATION: _____ ARCHITECT: _____ ENGINEER: _____	PROJECT NO.: _____ CLIENT: _____ DATE OF DESIGN: _____ DATE OF APPROVAL: _____	PROJECT: _____ LOCATION: _____ ARCHITECT: _____ ENGINEER: _____
PROJECT: PROPOSED EL NIDO RESORT (LAST PARADISE RESORT) DESIGN: JOYCE N. DELA TORRE		PROJECT: PROPOSED EL NIDO RESORT (LAST PARADISE RESORT) DESIGN: JOYCE N. DELA TORRE	
SHEET NO.: A-2 TOTAL SHEETS: 16		SHEET NO.: A-2 TOTAL SHEETS: 16	









ARCHITECT		ENGINEER		PROJECT		OWNER		SHEET NO.	
JOSE ROSALES		JONCE N. DELA TORRE		PROPOSED EL NIDO RESORT (LAST PARADISE RESORT)		JONCE N. DELA TORRE		A-3	
DESIGNER		CHECKER		LOCATION		CONTRACTOR		DATE	
WALDO LAROSE		JONCE N. DELA TORRE		SERIBONGMANGALAN, EL NIDO, PALAWAN		CONSTRUCTION, USTPA, PALAWAN		20	
DATE SUBMITTED		DATE		PROJECT NO.		PROJECT TITLE		PROJECT NO.	
MAY 20 2021		MAY 20 2021		1023		1023		1023	
ALL DRAWINGS AND SPECIFICATIONS ARE TO BE USED AS A GUIDE ONLY. THE ARCHITECT ASSUMES NO LIABILITY FOR THE ACCURACY OF THE INFORMATION PROVIDED HEREIN. THE ARCHITECT'S RESPONSIBILITY IS LIMITED TO THE DESIGN AND CONSTRUCTION OF THE PROJECT AS SHOWN ON THESE DRAWINGS.									

**Attachment 4**  
25-Year Plan of The Last Paradise Resort

## 25-year Development Plan

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15	Y16	Y17	Y18	Y19	Y20	Y21	Y22	Y23	Y24	Y25	
<b>Pre-development Stage</b>																										
Permitting and Licensing																										
Delineation of SAPA Area																										
<b>Construction Stage</b>																										
Resort Construction																										
<b>Operation Stage</b>																										
Finishing of Interior																										
Cleaning for Opening																										
Resort Operation and Maintenance																										
<b>Abandonment Stage</b>																										
Notification to DENR on abandonment																										
Creation of Abandonment Plan																										
Abandonment Proper																										

## **Attachment 5**

Certificate of Bank Deposit issued by BDO



## CERTIFICATE OF BANK DEPOSIT AND/OR PLACEMENT

SMA-504-21-030  
March 05, 2021

FOR SPECIAL LAND-USE AGREEMENT FOR PROTECTED AREA  
DENR, TAYTAY  
PALAWAN, PHILIPPINES 5312

Dear Sir/Madam:

This is to certify that JORGE N DELA TORRE OR or DELY LEAH P DELA TORRE maintains the following account with our Puerto Princesa-Rizal Branch as of March 04, 2021.

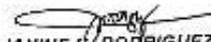
PESO (PHP)

Account/ Placement Type	Total Available Balance / Market Value
SAVINGS ACCOUNT	14,523,117.64
GRAND TOTAL	PHP 14,523,117.64

This certification is issued upon the request of the above-named account holders for the requirements of Special Land-Use Agreement for Protected Area.

Very truly yours,

  
ROSE C. BRILLANTE  
Marketing Officer  
48-433-2491

  
JANINE G. RODRIGUEZ  
Assistant Manager  
048-433-2679

BDO Unibank, Inc.  
BDO Corporate Center  
7899 Makati Avenue  
Makati City 0726, Philippines  
Swift Code: BDOCPHMM  
Tel: +63(2) 840 7000

[www.bdo.com.ph](http://www.bdo.com.ph)

We find ways<sup>®</sup>

## **Attachment 6**

### **Annual Income Tax Returns File to BIR**

Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

**Annual Income Tax Return**  
Individuals (Including MIXED Income Earner), Estates and Trusts  
Enter all required information in CAPITAL LETTERS using BLACK INK. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.

1701 2018 BIR Form No. 1701 (January 2018) (ENCR) Page 1

1 Taxable Year (YYYY) 2018 2 Amended Return?  Yes  No 3 Short Period Return?  Yes  No

**PART I - BACKGROUND INFORMATION OF TAXPAYER/FILER**

4 Taxpayer Identification Number (TIN) 108-111-1111 5 RDO Code 108

6 Taxpayer Type  Single Proprietor  Professional  Estate  Trust  Compensation Earner

7 Applicable Tax Code (ATC)  1012 Business Income-Ordinary IT Rate  1014 Income from Profession-Ordinary IT Rate  1013 Mixed Income-Ordinary IT Rate  1015 Business Income-15% IT Rate  1017 Income from Profession-15% IT Rate  1016 Mixed Income-15% IT Rate

8 Taxpayer's Name (Last Name, First Name, Middle Name) / STATE OF (First Name, Middle Name, Last Name) / TRUST FID: (First Name, Middle Name, Last Name)  
DANIELA JARDE, BICORONA

9 Registered Address (Outside complete address; if the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1900)  
RFO 2004 B, MALVAR AVENUE, Poblacion, PRINCESA CITY

9A ZIP Code 6305

10 Date of Birth (MMDDYYYY) 06/24/84 11 Email Address danila@pfc.com

12 Citizenship PH/ROC 13 Claiming Foreign Tax Credit?  Yes  No 14 Foreign Tax Number, if applicable

15 Contact Number (Landline/Mobile No.) 16 Civil Status (if applicable)  Single  Married  Legally Separated  Widower

17 If married, spouse has income?  Yes  No 18 Filing Status  Joint Filing  Separate Filings

19 Income EXEMPT from income tax?  Yes  No 20 Income subject to SPECIAL/PREFERENTIAL RATE?  Yes  No  
If yes, fill out also consolidation of ALL activities per Tax Region (Part XI) If yes, fill out also consolidation of ALL activities per Tax Region (Part XI)

21 Tax Rate (Choose Method of Deduction in Item 21A)  
 Graduated Rates  0% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 115 of NIRC (available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M))  
21A Method of Deduction (Choose one):  
 Itemized Deduction [Sec. 34(A)-J1, NIRC]  Optional Standard Deduction (OSD) 10% of Gross Sales/Receipts/Percentage Tax [Sec. 34(L), NIRC]

**PART II - TOTAL TAX PAYABLE** (Do NOT enter Centavo; 48 Centavo or less should be 0 or rounded up)

Particular	A. Taxpayer/Filer		B. Spouse
	Amount	Amount	Amount
22 Tax Due (From Part VI Item 5)	15,000.00	15,000.00	15,000.00
23 Tax Total Tax Credits/Payments (From Part VII Item 10)	0.00	0.00	0.00
24 Tax Payable (Overpayment) (Item 22 Less Item 23)	15,000.00	15,000.00	15,000.00
25 Credit Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 (50% or less of Item 24)	7,500.00	7,500.00	7,500.00
26 Amount of Tax Payable (Overpayment) (Item 24 Less Item 25)	7,500.00	7,500.00	7,500.00
27 Interest	0.00	0.00	0.00
28 Surcharge	0.00	0.00	0.00
29 Compromissura	0.00	0.00	0.00
30 Total Penalties (Sum of Items 27 to 29)	0.00	0.00	0.00
31 Total Amount Payable (Overpayment) (Sum of Items 26 and 30)	7,500.00	7,500.00	7,500.00
32 Aggregate Amount Payable (Overpayment) (Sum of Items 26 and 30)	7,500.00	7,500.00	7,500.00

33 Payment, mark one (1) box only. (Once the choice is made, the same is irrevocable)  
 To be refunded  To be issued a Tax Credit Certificate (TCC)  To be carried over as a tax credit for next year's quarter

I declare under the penalty of perjury that the return, and all its attachments, have been made in good faith, verified by me, and to the best of my knowledge and belief, are true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and its regulations except where otherwise stated. Further, I give my consent to the use of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173)" for legitimate and lawful purposes, as agreed by an Authorized Representative, indicate TIN and attach authorization letter.

Printed Name and Signature of Taxpayer/Authorized Representative

**PART III - DETAILS OF PAYMENT**

Particulars	Drewn Bank/Agency	Number	Date (MMDDYYYY)	Amount
34 Cash/Bank Debit Memo				
35 Check				
36 Tax Debit Memo				
37 Others (specify below)				

Stamp of Receiving Office and Date of Receipt  
ROR 2020 001900-101450 P 151, no. 0 01/09/2020  
APG KPS AND CO., CPAS  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: 2-11-21



# Comprehensive Development and Management Plan

The Last Paradise Resort

1041 Form No. **1701**  
**Annual Income Tax Return**  
 Individuals (Including MIXED Income Earners), Estates and Trusts  
 January 2019 (ENLH)  
 Page 1

Taxpayer's Last Name: **DELA TORRE**  
 (Do not enter complete SSN/ TIN or Tax ID No. on this sheet)

Part	Particulars	A. Taxpayer/Filer	B. Spouse			
25	Taxes/Professional/Agency Fees (not of other 1041s, allowances and discounts)	0.00	0.00			
26	Net Other Non-Operating Income (Specify below)	0.00	0.00			
27	Net Income (Sum of items 25 and 26)	0.00	0.00			
28	Less: Allowable reduction from gross salaries/wages and other non-operating income of purely self-employed individuals and/or professionals in the amount of P20,000 or equivalent 2 with compensation income	0.00	0.00			
29	Net Income (Sum of items 27 and 28)	0.00	0.00			
30	Net Business Income (Sum of 29 + 25 Net Income Tax Refd)	0.00	0.00			
31	Net Tax On Compensation & Business Income (Under Tax table/Sum of items 29 & 30) (To Part V, Item 1)	0.00	0.00			
32	Less: Ordinary Allowable Itemized Deductions (Attach additional sheets, if necessary)					
1	Contributions	0.00	0.00			
2	Real Estate	0.00	0.00			
3	Charitable and Other Contributions	0.00	0.00			
4	Depreciation	40,000.00	10,000.00			
5	Depreciation	0.00	0.00			
6	Entertainment, Amusement and Recreation	0.00	0.00			
7	Legal Benefits	0.00	0.00			
8	Interest	440,000.00	0.00			
9	Losses	0.00	0.00			
10	Medical Tuition	0.00	0.00			
11	Rental	0.00	0.00			
12	Research and Development	0.00	70,000.00			
13	Salaries, Wages and Allowances	800,000.00	0.00			
14	IRA, GSIS, PhilHealth, HDMF and Other Contributions	0.00	10,750.00			
15	Taxes and Licenses	11,000.00	11,000.00			
16	Transportation and Travel	30,000.00	0.00			
17	Item (Deductions Subject to Withholding Tax and Other Expenses) (Specify below; Attach additional sheet(s), if necessary)					
a	Charitable and Messengers' Services	0.00	0.00			
b	Professional Fees	12,000.00	0.00			
c	Security Services	0.00	10,000.00			
d	OTHERS	10,000.00	0.00			
18	Total Ordinary Allowable Itemized Deductions (Sum of items 1 to 17d) (To part V, Schedule 2-A, item 13)	580,000.00	80,750.00			
33	Less: Special Allowable Itemized Deductions (Attach additional sheets, if necessary)					
1	- Taxpayer/Filer					
2	Description	Legal Basis	Amount			
3		0.00	0.00			
4		0.00	0.00			
5	Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of items 1 and 2) (To part V, Schedule 2-A, item 14)	0.00	0.00			
6	- Spouse					
7	Description	Legal Basis	Amount			
8		0.00	0.00			
9		0.00	0.00			
10	Special Allowable Itemized Deductions-Spouse (Sum of items 7 and 8) (To part V, Schedule 2-A, item 14)	0.00	0.00			
34	Schedule B - Computation of Net Operating Loss carry Over (NOLOCO)					
35	35.A - Computation of NOLOCO					
1	Net Income	0.00	0.00			
2	Less: Ordinary Allowable Itemized Deductions	0.00	0.00			
3	Net Operating Loss (Item 1 Less Item 2) (To Schedule 2-A, Item 13 and/or Schedule 2-A, Item 13A)	0.00	0.00			
4	35.B - Taxpayer/Filer's Detailed Computation of Available NOLOCO					
	Net Operating Loss	A. Amount	B. NOLOCO Applied Previous Years	C. NOLOCO Expired	D. NOLOCO Applied Current Year	E. Net Operating Loss (Unapplied) (B)-(A)-(C)+D
1		0.00	0.00	0.00	0.00	0.00
2		0.00	0.00	0.00	0.00	0.00
3		0.00	0.00	0.00	0.00	0.00
4		0.00	0.00	0.00	0.00	0.00
5		0.00	0.00	0.00	0.00	0.00
6	Total NOLOCO - Taxpayer/Filer (Sum of items 1 to 5) (To Part V, Schedule 2-A, item 15A)	0.00	0.00	0.00	0.00	0.00

**CERTIFIED XEROX COPY**  
**APG KPO AND CO. CPAS**  
**MALVAR STREET, PUERTO PRINCESA CITY**  
 DATE: 3-1-20



# **Attachment 7**

## **Audited Financial Statements**



**APO, KPO & Co., CPAs**  
123 Malvar Street, Puerto Princesa City  
Palawan 5300, Philippines  
Contact Nos: 09209476602 / 09209069262

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**INDEPENDENT AUDITORS' REPORT**

**PALAWAN NARRA COMMERCIAL**  
Narra Ave., Narra, Palawan

**Report on the Audit of the Financial Statements**

Opinion  
We have audited the accompanying Financial Statements of **PALAWAN NARRA COMMERCIAL (JORGE N. DELA TORRE - Proprietor)**, which comprise the Comparative Statement of Financial Position as at December 31, 2017 and 2016 and the Comparative Statement of Operations for the years then ended December 31, 2017 and 2016 and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **PALAWAN NARRA COMMERCIAL** as of December 31, 2017 and 2016 and of its financial performance for the years then ended in accordance with Philippine Financial Reporting Standards for Small and Medium-sized Entities.

Basis for Opinion  
We conducted our audit in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Philippine Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with the Philippine Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters  
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The company is not a listed entity.

Responsibilities of Management and Those Charged With Governance on the Financial Statements  
Management is responsible for the preparation and fair presentation of the financial statements in accordance with Philippine Financial Reporting Standards for Small and Medium-sized Entities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements  
Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

**XEROX COPY**

  
**APO KPO AND CO., CPAs**  
123 MALVAR STREET, PUERTO PRINCESA CITY

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

April 10, 2018



**ANNABELLE P. ONG**  
Partner, APO KPO & Co., CPAs  
CPA Certificate No. 0066201  
Tax Identification No. 119-523-314  
PTR No. 1128758, Issued on January 5, 2018  
Puerto Princesa City, Palawan  
PRC - BOA Registration No. 3884  
Valid Until August 21, 2020  
BIR Accreditation No 06-004085-001-2015  
Valid Until April 10, 2018

**CERTIFIED XEROX COPY**

**APO KPO AND CO., CPAs**  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: **MAR 11 2018**

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY  
FOR ANNUAL INCOME TAX RETURN**

The management of PALAWAN NARRA COMMERCIAL is responsible for all information and representation contained in the Annual Tax Return for the year ended December 31, 2017. Management is likewise responsible for all information and representation contained in the financial statements accompanying the (Annual Income Return or Annual Information Return) covering the same reporting period. Furthermore, the management is responsible for all information and representations contained in all the other taxes returns filed for the reporting period, including, but not limited, to the value added tax and or percentage tax returns, withholding tax returns, documentary stamp tax returns, and any and all other tax returns.

In this regard, the Management affirms that the attached audited financial statements for the year ended December 31, 2017 and the accompanying Annual Income Tax Return are in accordance with the books and records of PALAWAN NARRA COMMERCIAL complete and correct in all material respects.

Management likewise affirms that:

- The Annual Income Tax Return has been prepared in accordance with the provisions of the National Internal Revenue Code, as amended, and pertinent tax regulations and other issuances of the Department of Finance and the Bureau of Internal Revenue;
- Any disparity of figures in the submitted reports arising from the preparation of financial statements pursuant to the financial accounting standards and the preparation of the income tax return pursuant to tax accounting rules has been reported as reconciling items and maintained in the company's books and records in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances;
- The PALAWAN NARRA COMMERCIAL has filed all applicable tax returns, reports and statements required to be filed under Philippine tax laws for the reporting period, and all taxes and other impositions shown thereon to be due and payable have been paid for the reporting period, except those contested in good faith.

  
**Jorge N. Dela Torre**  
Proprietor

CERTIFIED XEROX COPY

  
APO KPI AND CO., CPAS  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021



PALAWAN NARRA COMMERCIAL (Jorge N. Dela Torre-Prop.) Narra Ave., Narra, Palawan		
BALANCE SHEET As of December 31, 2017 With Comparative Figures of 2016		
<b>ASSETS</b>		
	2017	2016
<b>Current Assets</b>		
Cash	P 3,155,659.27	P 1,230,109.31
Accounts Receivable		228,080.00
Merchandise Inventory	13,153,124.37	11,097,562.00
Withholding tax		
Input Tax	549,335.02	297,348.76
Prepaid income tax	363,807.74	186,481.08
Total Current Assets	<u>181,260.00</u>	<u>P 45,401.43</u>
	<u>17,403,176.40</u>	<u>13,063,972.58</u>
<b>Property and Equipment</b>		
Land	5,150,000.00	5,150,000.00
Building	400,000.00	400,000.00
Less: Accum. Depreciation	<u>335,000.00</u>	<u>315,000.00</u>
Net Book Value	65,000.00	85,000.00
Building II	300,000.00	300,000.00
Less: Accum. Depreciation	<u>150,000.00</u>	<u>135,000.00</u>
Net Book Value	150,000.00	165,000.00
Building III	3,000,000.00	3,000,000.00
Less: Accum. Depreciation	<u>1,125,000.00</u>	<u>975,000.00</u>
Net Book Value	1,875,000.00	2,025,000.00
Building IV/V	1,500,000.00	1,500,000.00
Less: Accum. Depreciation	<u>300,000.00</u>	<u>225,000.00</u>
Net Book Value	1,200,000.00	1,275,000.00
Warehouse	200,000.00	200,000.00
Less: Accum. Depreciation	<u>110,000.00</u>	<u>100,000.00</u>
Net Book Value	90,000.00	100,000.00
Service Vehicle	1,200,000.00	1,200,000.00
Less: Accum. Depreciation	<u>880,000.00</u>	<u>800,000.00</u>
Net Book Value	320,000.00	400,000.00
Total Property & Equipment	<u>8,850,000.00</u>	<u>9,200,000.00</u>
<b>TOTAL ASSETS</b>	<b>P 26,253,176.40</b>	<b>P 22,293,972.58</b>
<b>LIABILITIES AND NETWORK</b>		
<b>Current Liabilities</b>		
Accrued Taxes	P 125,110.36	P 90,454.56
Estimated income tax	<u>890,585.02</u>	<u>473,280.19</u>
Total Current Liabilities	<u>1,005,695.37</u>	<u>563,734.75</u>
<b>Non-Current Liabilities</b>		
Accounts Payable		10,500,000.00
<b>Long-Term-Liabilities-Loans Payable</b>		
	<u>16,349,183.54</u>	<u>4,362,558.50</u>
<b>Network</b>		
Jorge N. Dela Torre, Capital	6,867,709.33	6,677,677.68
Add: Net Income	<u>2,030,618.16</u>	<u>1,190,031.85</u>
Total Network	<u>8,898,327.49</u>	<u>7,867,709.53</u>
	<u>26,253,176.40</u>	<u>P 22,293,972.58</u>

CERTIFIED XEROX COPY

APC & CO., CPAs  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: \_\_\_\_\_



PALAWAN NARRA COMMERCIAL (Jorge N. Dela Torre-Prop.) Narra Ave., Narra, Palawan		
INCOME STATEMENT For the Year Ended December 31, 2017 (With comparative figures for 2016)		
	2017	2016
Gross Sales	P 83,360,091.88	P 31,705,672.90
Less: Cost of Sales		
Inventory, beginning	11,097,552.00	5,799,659.00
Add: Purchases-VAT	82,509,520.86	36,000,754.45
Total Goods Available for Sale	93,607,072.86	41,800,413.45
Less: Inventory, end	13,153,124.37	11,097,552.00
Gross Income	80,453,948.49	30,702,861.45
Add: Other Income-Rental	2,906,143.39	1,002,811.45
Total	2,495,343.81	2,741,072.47
	5,401,487.20	3,743,883.92
Less: Operating Expenses		
Taxes & Licenses	125,110.35	90,454.56
Salaries & Wages	626,560.00	703,200.00
Office Supplies	26,900.00	21,579.00
Transportation & travel	42,125.00	21,050.00
Communications, Light & Water	85,365.28	52,526.45
Fuel & Oil	143,341.75	119,451.46
Repairs & Maintenance	45,305.00	40,590.00
Security Services	204,000.00	204,000.00
Miscellaneous	30,000.00	42,000.00
Professional Fees	12,000.00	5,000.00
Freight & Handling	230,785.00	165,472.00
Depreciation	350,000.00	350,000.00
Total	2,121,492.38	1,815,323.47
Net Operating Income	3,279,994.82	1,928,560.45
Less: Interest expense	368,791.64	265,278.34
Net Income before tax	2,911,203.18	1,663,282.11
Less: Provision for Income tax	880,585.02	473,250.19
Net Income after tax	P 2,030,618.16	P 1,190,031.92

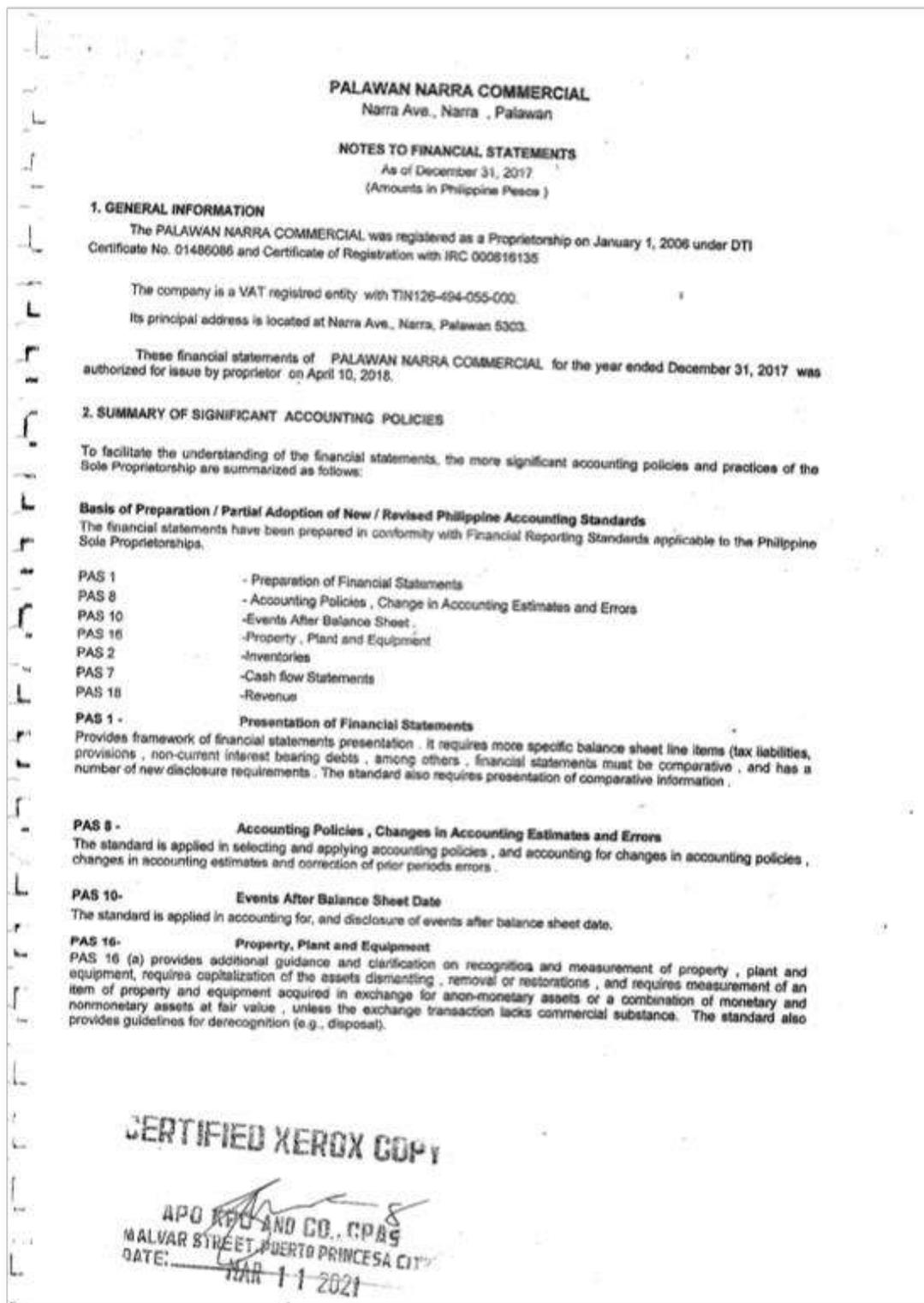
CERTIFIED XEROX COPY

APO KPO AND CO., CPAs  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021



PALAWAN NARRA COMMERCIAL		
Narra Ave., Narra, Palawan		
CASHFLOW STATEMENTS		
For the Year Ended December 31, 2017		
With Comparative Figure of 2016		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Income	2017	2016
	P 2,030,618.16	P 1,190,031.65
Adjustments to Reconcile Net Income to Cash Provided by Operating Activities		
Depreciation	350,000.00	350,000.00
Amortization		
Doubtful Accounts		
Changes in Operating Assets and Liabilities		
Decrease (Increase) in:		
Receivables	228,080.00	135,550.00
Prepaid Expenses	(565,161.49)	(203,796.07)
Inventory	(2,055,572.37)	(5,297,892.73)
Advances to officers and Employees		
Increase (Decrease) in:		
Trade and Other Payable	(10,500,000.00)	10,500,000.00
Income and Other Taxes Payable	441,990.62	41,291.11
Others: Current Assets		
<b>A. Net Cash Provided by (used in) operation Activities</b> Sum of above rows	<b>P (10,070,046.08) P</b>	<b>6,718,183.96</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
(Increase) Decrease in Long Term Receivables		
(Increase) Decrease in Investment		
Reduction(Additions) to property and Equipment		
Others: Other Assets		
<b>B. Net Cash Provided by (Used in Investing Activities (sum above rows)</b>	_____	_____
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from:		
Loans		
Long Term Debt	16,000,000.00	
Others:		
Payments of ( Negative Entry )		
Loans	(4,013,404.96)	(5,637,441.50)
Long Term Debt		
Others: Additional Investment		
<b>C. Net cash Provided by (used in) Financing Activities</b>	<b>11,986,595.04</b>	<b>(5,637,441.50)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>P 1,916,549.96</b>	<b>P 1,077,742.46</b>
Cash and Cash Equivalents		
Beginning of the year	1,239,109.31	161,366.85
<b>END OF THE YEAR</b>	<b>P 3,155,659.27</b>	<b>P 1,239,109.31</b>

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**APD KPO AND CO. CPAs**  
 MALVAR STREET, PUERTO PRINCESA CITY  
 DATE: MAR 11 2021



# Comprehensive Development and Management Plan

The Last Paradise Resort

	2015		2016	
Land				
Building		5,150,000.00		5,150,000.00
Less: Accum. Deprn.		400,000.00		400,000.00
Net Book Value		335,000.00		315,000.00
Building II		65,000.00		85,000.00
Less: Accum. Deprn.		300,000.00		300,000.00
Net Book Value		150,000.00		135,000.00
Building III		150,000.00		165,000.00
Less: Accum. Deprn.		3,000,000.00		3,000,000.00
Net Book Value		1,125,000.00		975,000.00
Building IV/V		1,875,000.00		2,025,000.00
Less: Accum. Deprn.		1,500,000.00		1,500,000.00
Net Book Value		300,000.00		225,000.00
Warehouse		1,200,000.00		1,275,000.00
Less: Accum. Deprn.		200,000.00		200,000.00
Net Book Value		110,000.00		100,000.00
Service Vehicle		80,000.00		100,000.00
Less: Accum. Deprn.		1,200,000.00		1,200,000.00
Net Book Value		880,000.00		800,000.00
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>		<b>8,850,000.00</b>		<b>9,200,000.00</b>

**PAS 2 - Inventories**  
Prescribes the accounting treatment for inventories

	2017		2016	
Merchandise Inventory		13,153,124.37		11,097,552.00
<b>Total Inventory</b>		<b>13,153,124.37</b>		<b>11,097,552.00</b>

**PAS 7- Cash Flow Statements**  
Prescribes the provisions of information about the historical changes in cash equivalents of an entity by means of a cash flow statement which classifies cash flows during the period from Operating, Investing and Financing.

**PAS 18 Revenue**  
Prescribed the accounting treatment for revenue arising from certain types of transaction and events.

	2017		2016	
Gross Sales		83,360,091.88		31,705,672.90
Cost of Sales				
Merchandise Inventory -Beg		11,097,552.00		5,799,659.00
Add: Purchases		82,609,520.86		36,000,754.45
Total Available for Sale		93,607,072.86		41,800,413.45
Less: Merchandise Inventory -End		13,153,124.37		11,097,552.00
<b>Total Cost of Sales</b>		<b>80,453,948.49</b>		<b>30,702,861.45</b>
Gross Income		2,906,143.39		1,002,811.45
Add: Other Income- Rental		2,495,343.81		2,741,072.47
<b>Total Revenue</b>		<b>5,401,487.20</b>		<b>3,743,883.92</b>

**Revenues Recognition**  
Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the business and the amount of revenue can be measured reliably. Revenues from transactions of the business are recognized on a cash basis.

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RPO KAS AND CO., CPAS  
11 MAR STREET, PUERTO PRINCESA CITY  
MAR 11 2017

### Cash and Cash Equivalents

Cash includes cash on hand and in banks. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and with original maturities of three months or less and that are subject to an insignificant risk of change in value.

### Financial Assets Receivables

Receivables, if any, are valued at face value, net of allowance for doubtful accounts and any anticipated adjustments that will reduce the amount to its estimated realizable value. The allowance for doubtful accounts is determined after study of the estimated collectability of the receivable balances and evaluation of such factors as aging of the accounts, collection expense of the cooperative in relation to the particular receivable, past and expected loss experiences and identified doubtful accounts.

### Inventories

Inventories are assets which are held for sale in ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories are valued at the lower of cost and net realizable value.

### Property and Equipment

Property and Equipment are carried at cost less accumulated and impairment in value. Depreciation is computed using the straight line methods over the estimated useful lives of the properties.

### Financial Liabilities

Financial liabilities include bank loans, trade and other payables. All interest related charges are recognized as Statement of Operations under the caption on Finance Costs.

Trade payables are recognized at their nominal value.

Financial liabilities are derecognized from the balance sheet only when the obligations are extinguished either through discharge, cancellation or expiration.

### Cost and Expenses

Cost and Expenses, not directly attributable to capitalizable assets or projects are recognized and charged to operations as incurred.

	2017	2016
Transportation and Travel Expenses	42,125.00	21,050.00
Salaries and Wages	626,560.00	703,200.00
Communication, Light & Water	85,365.28	82,526.45
Repairs & Maintenance	45,305.00	40,590.00
Office Supplies	26,960.00	21,579.00
Taxes and Licenses	125,110.35	90,454.56
Fuel and Oil	143,341.75	119,451.46
Professional Fees	12,000.00	5,000.00
Interest Expense	368,791.64	265,278.34
Freight & Handling	230,785.00	165,472.00
Security Services	204,000.00	204,000.00
Miscellaneous Expenses	30,000.00	42,000.00
Depreciation Expense	350,000.00	350,000.00
<b>Total Expenses</b>	<b>P 2,490,284.02</b>	<b>P 2,080,601.81</b>

### Accounting Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the Philippines requires the Proprietorships to make estimates and assumptions that affect the reported amount on income, expenses, resources, liabilities and disclosure of contingent resources and liabilities. Actual results could differ from those estimates.

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APD KPO AND CO., CPAS  
 # ALVAR STREET, PORTO PRINCESA CITY  
 DATE: MAR 11 2021



# Comprehensive Development and Management Plan

The Last Paradise Resort

BIR Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_war/forms2013/Version/1701

Reference No: 22170001874208  
Date Filed: April 21 2017 03:53 PM  
Batch Number: 0

For BIR Use Only BOS/Ann

**Annual Income Tax Return**  
**For Self-Employed Individuals, Estates and Trusts**  
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one kept by the Tax Filer.

BIR Form No. **1701**  
July 2013 (ENC8)  
Page 1

1 For the year **12 / 20 16**      2 Amended Return?  Yes  No      3 Short Period Return?  Yes  No

4 Alphanumeric Tax Code (ATC) **120 - 004 - 000 - 000**      5 D11 Compensation Income      6 D12 Business Income/Income from Profession      7 D13 Mixed Income

**Part I - Background Information on TAX FILER**

6 Taxpayer Identification Number (TIN) **120 - 004 - 000 - 000**      8 RDO Code **008**

7 Tax Filer Type  Single Proprietor       Professional       Estate       Trust

8 Tax Filer's Name (Last Name, First Name, Middle Name for Individual) / ESTATE of (First Name, Middle Name, Last Name) / TRUST FIDUCIARY (First Name, Middle Name, Last Name)  
**DELA TORRE, JORGE NEGROSA**

9 Trade Name  
**PALAWAN NARRA COMMERCIAL**

10 Registered Address (Indicate complete registered address)  
**LOT NO. 2080-B NARRA AVENUE POBLACION PALAWAN**

11 Date of Birth (MM/DD/YYYY) **06/20/1964**      12 Email Address  
**palawana@yahoo.com**

13 Contact Number **732262**      14 Civil Status  
 Single       Married       Legally Separated       Widower

15 If Married, indicate whether spouse has income  With spouse       With no spouse

17 Main Line of Business **RETAIL SALE OF HARDWARE, PAINTS AND GLASS**      18 Filing Status  Joint Filing       Separate Filing

20 Method of Deduction  Standard Deduction (Sec. 34 (A)-3, NRC)       Optional Standard Deduction (OSD) 40% of Gross Sales/Receipts/Revenues/Net (Sec. 34(L), NRC, as amended) by R.A. 9504

21 Method of Accounting  Cash       Accrual       Others (Specify)

22 Income Exemption Income Tax?  Yes  No      23 Income subject to Special Preferential Rate?  Yes  No  
If Yes, fill up also Mandatory attachments PER ACTIVITY (PART X)      If Yes, fill up also Mandatory attachments PER ACTIVITY (PART X)

24 Claiming Additional Exemptions?  Yes  No      25 If YES, enter number of Qualified Dependent Children (Enter information about Children on Part VISA of Page 4) **1**

**Part II - Total Tax Payable**

28 Total Income Tax Due (Overpayment) for Tax Filer and Spouse (Sum of Items 724 & 728) **488,260** (Do NOT enter Centavos)

27 Less: Total Tax Credits / Payments (Sum of Items 76A & 76B) **627,790**

26 Net Tax Payable (Overpayment) (Item 28 Less Item 27) **142,500**

29 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before July 15 (Not More Than 50% of Item 26) **0**

30 Total Tax Payable (Item 26 Less Item 29) **142,500**

31 Add: Total Penalties (From Item 64) **142,500**

32 TOTAL AMOUNT PAYABLE Upon Filing (Overpayment) (Sum of Items 30 & 31) **142,500**

If Overpayment, check one box only (Circle the choice it makes, the same is allowable)

To be refunded      To be issued a Tax Credit Certificate      To be retained over all the funds for next contribution

I declare under the penalties of perjury, that this annual return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. (If Authorized Representative, attach authorization letter and indicate TIN)

Signature over printed name of Tax Filer **JORGE NEGROSA**      Signature over printed name of Authorized Representative **JORGE NEGROSA**      33 Number of pages filed **11**

34 Community Tax Certificate (CTC)/M/GMT, Issued ID **32270800**      35 Date of issue (MM/DD/YYYY) **01/03/2017**

36 Place of Issue **NARRA, PALAWAN**      37 Amount of CTC **1,205**

**Part III - Details of Payment**

38 Cash/Bank/Debit Memo	Drawee (Agency)	Number	Date (MM/DD/YYYY)	Amount
39 Check				
40 Others (Specify Below)				

Machine Validation / Revenue Official Receipt Details (Print/Type within the designated area)

**RECEIVED**

Stamp of Receiving Office (AO) and Date of Receipt (AO's Signature/Tax Filer's Initial)

**APD KPO AND SA, CPAS**  
**ALVAR STREET, PALAWAN**  
**STATE: PALAWAN**

# Comprehensive Development and Management Plan

The Last Paradise Resort

US Form 1701 https://efps.bir.gov.ph/faces/EFTSWeb\_war/forms/2013/Version/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 2

SIR Form No.  
**1701**  
June 2013 (SNC3)

170109102ENC0P2

TIN: 120 - 494 - 055 - 000 Tax Filer's Last Name: \_\_\_\_\_

Part IV Computation of Income Tax - REGULAR RATE		
	A) Tax Filer	B) Spouse
41 Gross Compensation Income (From Schedule 3 Item SA1/SA2)	0	0
42 Less: Non-Taxable / Exempt Compensation	0	0
43 Gross Taxable Compensation Income (Item 41 Less Item 42)	0	0
Less: Deductions		
44 Premium on Health and/or Hospitalization Insurance (Not to Exceed P 2,400/year)	0	0
45 Personal Exemption/Exemption for Estate and Trust	50,000	50,000
46 Additional Exemption	25,000	0
47 Total Deductions (Sum of Items 44 to 46)	75,000	50,000
48 Net Taxable Compensation Income (Item 43 Less Item 47)	0	0
OR		
49 Excess of Deductions (Item 47 Less Item 43)	75,000	50,000
50 Net Sales/Revenues/Receipts/Fees (From Schedule 2 Item SA/SA2)	34,446,745	1,393,723
51 Add: Other Income from Operations not Subject to Final Tax (From Schedule 3 Item SA/SA2)	0	0
52 Total Sales/Revenues/Receipts/Fees (Sum of Items 50 & 51)	34,446,745	1,393,723
53 Less: Cost of Sales/Services (Not allowed for Tax Filer who opted for OSD) (From Schedule 4 Item 27A/27B)	30,702,981	1,129,243
54 Gross Income from Business/Profession (Item 52 Less Item 53)	3,743,864	264,480
55 Add: Non-Operating Income (From Schedule 5 Item SA/SA2)	0	0
56 Total Gross Income (Sum of Items 54 & 55)	3,743,864	264,480
Less: Allowable Deductions		
57 Ordinary Allowable Itemized Deductions (From Schedule 6 Item 40A/40B)	2,080,602	126,980
58 Special Allowable Itemized Deductions (From Schedule 7 Item SA/SA2)	0	0
59 Allowance for Net Operating Loss Carry Over (NOLCO) (From Schedule 8A1 Item 8D / Schedule 8B1 Item 8D)	0	0
60 Total Allowable Itemized Deductions (Sum of Items 57 to 59)	2,080,602	126,980
OR		
61 Optional Standard Deductions (OSD) (40%) (Sum of Item 52-Total Sales/Revenues/Receipts/Fees)		
NOTE: If all income is subject ONLY to Regular Income Tax Regime:		
62 Taxable Income from Business/Profession (Items 54 Less Item 60 OR 61)	1,663,262	137,500
63 Add: Net Taxable Compensation Income (From Item 48/49B)	0	0
64 Net Taxable Income (Sum of Items 62 & 63)	1,663,262	137,500
65 Less: Excess Deductions, if any (From Item 49) OR the Total Deductions, if there is no compensation income (From Item 48)	75,000	50,000
66 TOTAL TAXABLE INCOME (Item 64 Less Item 65)	1,588,262	87,500
67 TAX DUE-REGULAR (Refer to Tax Table/Alternative Income Tax Assessment)	473,250	12,000

**Tax Table**

If Taxable Income Is:	Tax Due Is:	If Taxable Income Is:	Tax Due Is:
Net over P10,000	5%		
Over 10,000	P800 + 10% of the excess over P 10,000	Over 140,000	P22,500 + 25% of the excess over P 140,000
Net over P30,000	P2,000 + 15% of the excess over P 30,000	Net over P200,000	P50,000 + 30% of the excess over P 200,000
Over 30,000	P6,500 + 20% of the excess over P 70,000	Over 500,000	P125,000 + 32% of the excess over P 500,000
Net over P70,000			
Over 70,000			
Net over P140,000			

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**APO KPO AND SO, CPSC**

MALVAR STREET, PUERTO PRINCESA CITY

DATE:

Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_war/forms2013Version/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 3

BIR Form No. **1701**  
June 2013 (2013)

17010913ENC3P

TIN: 126 - 494 - 005 - 000      Tax Filer's Last Name: \_\_\_\_\_

**Part V - Summary of Income Tax Due**

Description	A) Tax Filer	B) Spouse
68 Regular Rate - Income Tax Due (From Item 57A/57B)	473,250	12,000
69 Special Rate - Income Tax Due (From Part IX Item 18B/18D)	0	0
70 Less: Share of Other Government Agency, if remitted directly	0	0
71 Net Special Income Tax Due (Share of National Govt.) (Item 69 Less Item 70)	0	0
<b>72 TOTAL INCOME TAX DUE (Overpayment)</b> (Sum of Items 68 & 71) (To Item 25)	<b>473,250</b>	<b>12,000</b>
<b>Less: Tax Credits/Payments</b>		
73 REGULAR (From Schedule 9 Item 10A/10B)	603,750	24,000
74 Special (From Part IX Item 19B/19D)	0	0
75 Exempt (From Part IX Item 19C/19E)	0	0
76 Total Tax Credit/Payments (Sum of Items 73 to 75) (To Item 22)	603,750	24,000
77 Net Tax Payable (Overpayment) (Item 72 Less Item 76)	(130,500)	(12,000)
<b>78 NET TAX PAYABLE (OVERPAYMENT) FOR TAX FILER and SPOUSE</b> (Sum of Items 77A & 77B)	<b>(130,500)</b>	<b>(12,000)</b>
79 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before July 15 (Not More Than 50% of the Sum of Items 78A & 78B) (To Item 29)	0	0
<b>80 NET AMOUNT OF TAX PAYABLE (OVERPAYMENT)</b> (Item 79 Less Item 78)	<b>(130,500)</b>	<b>(12,000)</b>
<b>Add: Penalties</b>		
81 Surcharge	0	0
82 Interest	0	0
83 Compromise	0	0
84 Total Penalties (Sum of Items 81 to 83) (To Item 31)	0	0
<b>85 TOTAL AMOUNT PAYABLE UPON FILING (OVERPAYMENT)</b> (Sum of Items 80 to 84) (To Item 32)	<b>(130,500)</b>	<b>(12,000)</b>

**Part VI - Tax Relief Availment**

Description	A) Tax Filer	B) Spouse
86 Regular Income Tax Otherwise Due (Sum of Items 68 & 69 applicable Tax Rate per Tax Table)	473,250	12,000
87 Less: Tax Due - Regular (From Item 67)	473,250	12,000
88 Tax Relief Availment Before Special Tax Credits (Items 87 Less Item 87)	0	0
89 Add: Special Tax Credits (From Schedule 9 Item 8A/8B)	0	0
90 Regular Tax Relief Availment (Sum of Items 88 & 89)	0	0
91 Special Tax Relief Availment (From Part IX Item 21B/21D)	0	0
92 Exempt Tax Relief Availment (From Part IX Item 21C/21E)	0	0
93 Total Tax Relief Availment (Sum of Items 90, 91 & 92)	0	0
<b>94 Total Tax Relief Availment of Tax Filer &amp; Spouse</b> (Sum of Items 93A & 93B)	<b>0</b>	<b>0</b>

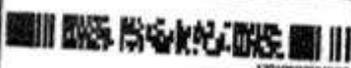
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APO KPJ AND CO. EPAS  
WALUAR STREET, PUERTO PRINCESA CITY  
DATE:     MAR 11 2021

# Comprehensive Development and Management Plan

The Last Paradise Resort

SIR Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_war/Forms2013Version/1701

<b>Annual Income Tax Return</b> For Self-Employed Individuals, Estates and Trusts Subject to REGULAR Income Tax Only Page 4		BIR Form No. <b>1701</b> June 2013 (RMC)	 17010013ENCOM
TIN 126 - 494 - 005 - 000		Tax Filer's Last Name	
<b>Part VII - Other Relevant Information - SPOUSE</b>			
65 Spouse's TIN 922 / 537 / 649 / 000		86 RDO CODE 000	
67 Spouse's Name (Last Name, First Name and Middle Initial) DELA TORRE		88 Trade Name DELY LEAH P	
69 Date of Birth (mm/yyyy) 04/05/1970		100 Email Address delatorre@yahoo.com	
101 Contact Number 00000000		102 PSIC 3220	
104 Line of Business GENERAL MERCHANDISE		103 PSOC	
105 Method of Deduction * Itemized Deduction (Sec. 34 (A-J), NIRC) Optional Standard Deduction (OSD) 40% of Gross Sales/Receipts/Revenues/Fees (Sec. 34(J), NIRC, as amended by R.A. 9504)			
106 Method of Accounting Cash Accrual Other (Specify)			
107 Income Exempt from Income Tax? Yes * No		108 Income subject to Special Preferential Rate? Yes * No	
If Yes, fill up also Mandatory Attachments PER ACTIVITY (PART X)		If Yes, fill up also Mandatory Attachments PER ACTIVITY (PART X)	
109 Agreements Tax Code (ATC) * 011 Compensation Income * 012 Business Income/Income from Profession * 013 Mixed Income			
110 Claiming Additional Exemptions? Yes * No		111 FIC, enter number of Qualified Dependent Children (Enter information about Children on Part VIIA) 0	
Part VIIA - Qualified Dependent Children (if wife is claiming for additional exemption, please attach waiver of the husband)			
Last Name	First Name and Middle Initial	Date of Birth (mm/yyyy)	Mark if Mentally Incapacitated
DELA TORRE	KARA JANE P	09/13/1998	
Part VIIB - Current Address (Accomish if current address is different from registered address)			
Unit/Room Number/Floor		Building Name	
Lot Number Block Number Phase Number House Number		Street Name	
Subdivision/Village		Barangay	
Municipality/City		Province	
		Zip Code	
<b>Part VIII - Information - External Auditor/Accredited Tax Agent</b>			
112 Name of External Auditor/Accredited Tax Agent ROSELLE ANNE P. GONG			
113 TIN 291 / 028 / 830 / 000			
114 Name of Signing Partner (if External Auditor is a Partnership)			
115 TIN			
116 BIR Accreditation No. 00 - 005362 - 001 - 2016		117 Issue Date (mm/yyyy) 03/07/2016	
		118 Expiry Date (mm/yyyy) 03/07/2019	

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APO KPO AND CO., CPAs  
# ALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021

IR Form 1701 https://efps.bir.gov.ph/tsees/EFPSWeb\_war/forms2013/Version/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 5 - Schedules 1 to 4A

BR Form No.  
**1701**  
June 2013 (DWS)

TIN: 120 - 404 - 055 - 000 Tax Filer's Last Name

**SCHEDULES-REGULAR RATE**

**Schedule 1 - Gross Compensation Income and Tax Withheld** (Attach additional sheets, if necessary)  
Gross Compensation Income and Tax Withheld (On lines 1, 2, 3 and 4, enter the required information for each of your employers and mark (S) whether the information is for the Taxpayer or the Spouse. Attach additional sheets if necessary. On line 5A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on line 5B, enter the appropriate information for the Spouse. Do not enter Centavo; if Centavos or Less, drop down; 50 or more, round up)

1 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
Taxpayer				
Spouse				
2 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
Taxpayer				
Spouse				
3 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
Taxpayer				
Spouse				
4 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
Taxpayer				
Spouse				

5A Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Taxpayer (To Part IV Item 41A) 0 0

5B Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Spouse (To Part IV Item 41B) 0 0

**Schedule 2 - Sales/Revenues/Receipts/Fees from Business/Profession, including amount received from General Professional Partnership (GPP)**

Description	A) Taxpayer/Filer	B) Spouse
1 Total Sales/Revenues/Receipts/Fees	31,705,673	1,393,723
2 Add: Gross Sales/Revenues/Receipts/Fees not subject to Withholding Tax	2,741,072	0
3 Total Sales/Revenues/Receipts/Fees (Sum of items 1 & 2)	34,446,745	1,393,723
4 Less: Sales Returns, Allowances and Discounts	0	0
5 Net Sales/Revenues/Receipts/Fees (Item 3 Less Item 4) (To Item 50)	34,446,745	1,393,723

**Schedule 3 - Other Taxable Income from Operations not Subject to Final Tax** (Attach additional sheets, if necessary)

Description	A) Taxpayer/Filer	B) Spouse
1		
2		
3 Total Other Income (Sum of Items 1 & 2) (To Item 52)	0	0

**Schedule 4 - Cost of Sales/Services** (Attach additional sheets, if necessary)

**Schedule 4A - Cost of Sales (For those engaged in Trading)**

Description	A) Taxpayer/Filer	B) Spouse
1 Merchandise Inventory, Beginning	5,799,059	480,210
2 Add: Purchases of Merchandise	30,000,754	1,171,488
3 Total Goods Available for Sale (Sum of items 1 & 2)	41,800,413	1,651,698
4 Less: Merchandise Inventory, Ending	11,097,802	522,450
5 Cost of Sales (Item 3 Less Item 4) (To Schedule 4 Item 27)	30,702,611	1,129,248

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APO KPO AND CO. CP05  
BALVAR STREET, SUITE 101, PRINCESA CITY

# Comprehensive Development and Management Plan

The Last Paradise Resort

HR Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_wsr/forms2013Version/1701.

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 6 - Schedules 4A to 6

BIR Form No.  
**1701**  
June 2013 (REVISED)

TIN: 126 - 484 - 035 - 000 Tax Payer's Last Name

**Schedule 4B - Cost of Sales (For those engaged in Manufacturing)**

Description	A) Taxpayer/Filer	B) Spouse
6 Direct Materials, Beginning	0	0
7 Add: Purchases of Direct Materials	0	0
8 Material Available for Use (Sum of Items 6 & 7)	0	0
9 Less: Direct Materials, Ending	0	0
10 Raw Materials Used (Sum 8 Less Item 9)	0	0
11 Direct Labor	0	0
12 Manufacturing Overhead	0	0
13 Total Manufacturing Cost (Sum of Items 10 to 12)	0	0
14 Add: Work in Process, Beginning	0	0
15 Less: Work in Process, Ending	0	0
16 Cost of Goods Manufactured (Sum of Items 13 & 14 Less Item 15)	0	0
17 Add: Finished Goods, Beginning	0	0
18 Less: Finished Goods, Ending	0	0
19 Cost of Goods Manufactured & Sold (Sum of Items 16 & 17 Less Item 18) (To Item 27)	0	0

**Schedule 4C - Cost of Services (For those engaged in Services, indicate only those directly incurred or related to the gross revenue from rendition of services)**

Description	A) Taxpayer/Filer	B) Spouse
20 Direct Charges - Salaries, Wages and Benefits	0	0
21 Direct Charges- Materials, Supplies and Facilities	0	0
22 Direct Charges- Depreciation	0	0
23 Direct Charges- Rental	0	0
24 Direct Charges - Outside Services	0	0
25 Direct Charges - Others	0	0
26 Total Cost of Services (Sum of Items 20 to 25) (To Item 27)	0	0
27 Total Cost of Sales/Services (Sum of Items 19 & 26, if applicable) (To Part IV Item 53)	30,702,061	1,129,243

**Schedule 5 - Non-Operating Income (Attach additional sheets, if necessary)**

Nature of Income	A) Taxpayer/Filer	B) Spouse
1		
2		
3		
4		
5		
6 Total Non - Operating Income (Sum of Items 1 to 5) (To Item 25)	0	0

**Schedule 6 - Ordinary Allowable Itemized Deductions (Attach additional sheets, if necessary)**

Nature of Income	A) Taxpayer/Filer	B) Spouse
1 Advertising and Promotions	0	0
2 Amortizations (Specify on Items 2, 3 & 4)		
3		
4		

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**APC KPO AND CO., CPAS**  
MALVAR STREET, PHUEN PRINCESA CITY

DATE: **MAR 11 2021**

IR Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_war/forms/2013/Version/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 7 - Schedules 6

BIR Form No.  
**1701**  
June 2013 (REVISED)

1701001302CSP

TIN: 126 - 494 - 055 - 000 Tax Filer's Last Name

**Schedule 6 - (Continued) Ordinary Allowable Itemized Deductions**

Description	A) Taxpayer/Filer	B) Spouse
6 Bad Debts	0	0
8 Charitable Contributions	0	0
7 Commissions	0	0
8 Communication, Light and Water	0	0
9 Depletion	82,526	9,125
10 Depreciation	0	0
11 Director's Fees	360,000	17,000
12 Fringe Benefits	0	0
13 Fuel and Oil	0	0
14 Insurance	119,452	0
16 Interest	0	0
16 Janitorial and Messengerial Services	295,278	0
17 Losses	0	0
18 Management and Consultancy Fee	0	0
19 Miscellaneous	0	0
20 Office Supplies	42,000	0
21 Other Services	21,579	0
22 Professional Fees	0	0
23 Rental	5,000	5,000
24 Repairs and Maintenance - Labor or Labor & Materials	0	0
25 Repairs and Maintenance - Materials/Supplies	40,500	0
26 Representation and Entertainment	0	0
27 Research and Development	0	0
28 Royalties	0	0
29 Salaries and Allowances	0	0
30 Security Services	703,200	72,000
31 SSS, GSIS, Philhealth, HDMF and Other Contributions	204,000	0
32 Taxes and Licenses	0	0
33 Tolling Fees	90,455	12,500
34 Training and Seminars	0	0
35 Transportation and Travel	0	0
Others (Specify below; Add additional sheet(s), if necessary)	21,050	11,905
36 FREIGHT AND HANDLING	166,472	0
37		
38		
39		
<b>40 Total Ordinary Allowable Itemized Deduction</b> <small>(Sum of Items 1 to 39) (To Item 57)</small>	<b>2,080,402</b>	<b>126,000</b>

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APG KPO AND CO. CPAS

16 ALVAR STREET, PUERTO PRINCESA CITY

DATE: MAR 11 2021

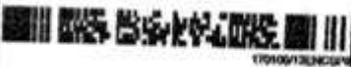
# Comprehensive Development and Management Plan

The Last Paradise Resort

19 Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_war/forms2013Version/1701..

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 8 - Schedules 7 to 8B.1

BIR Form No.  
**1701**  
June 2013 (RNCB)



17010013UNCDM

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TIN: 120 - 494 - 000 - 000 Tax Filer's Last Name

**Schedule 7 - Special Allowable Itemized Deductions (Attach additional sheets, if necessary)**

Description	Legal Basis	A) Taxpayer/Filer	B) Spouse

5 Total Special Allowable Itemized Deductions 0

(Sum of Items 1 to 4) (To Item 5B)

**Schedule 8 - Computation of Net Operating Loss Carry Over (NOLCO)**

**Schedule 8A - Taxpayer/Filer's Computation of Net Operating Loss Carry Over (NOLCO)**

1 Gross Income	0
2 Less: Total Deductions Exclusive of NOLCO & Deduction under Special Law	0
3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 8A.1)	0

**Schedule 8A.1 - Taxpayer/Filer's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)**

Net Operating Loss		B) NOLCO Applied Previous Year
Year Incurred	A) Amount	
4		
5		
6		
7		

C) NOLCO Expired	D) NOLCO Applied Current Year	E) Net Operating Loss (Unapplied)
4		
5		
6		
7		

8 Total NOLCO (Sum of Items 4D to 7D) (To Item 50A) 0

**Schedule 8B - Spouse's Computation of Net Operating Loss Carry Over (NOLCO)**

1 Gross Income	0
2 Less: Total Deductions Exclusive of NOLCO & Deduction under Special Law	0
3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 8B.1)	0

**Schedule 8B.1 - Spouse's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)**

Net Operating Loss		B) NOLCO Applied Previous Year
Year Incurred	A) Amount	
8		
9		
10		
11		

C) NOLCO Expired	D) NOLCO Applied Current Year	E) Net Operating Loss (Unapplied)
8		
9		
10		
11		

8 Total NOLCO (Sum of Items 8D to 11D) (To Item 50B) 0

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APG KPO AND CO. CPAS  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021

# Comprehensive Development and Management Plan

The Last Paradise Resort

Form 1701 https://efps.bir.gov.ph/faces/EFPSWeb\_war/fooms2013Version/170

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 9 - Schedules 9 to 10

BIR Form No.  
**1701**  
June 2013 (ENCS)

170105 (GENCS)

TIN: 128 - 404 - 050 - 000 Tax Filer's Last Name

**Schedule 9 - Tax Credits/Payments (Attach proof)**

Description	A) Taxpayer/Filer	B) Spouse
1 Prior Year's Excess Credits	0	0
2 Tax Payments for the First Three Quarters	46,401	0
3 Creditable Tax Withheld for the First Three Quarters	297,349	0
4 Creditable Tax Withheld for the 4th Quarter	0	0
5 Creditable Tax Withheld per BIR Form No. 2316 <i>(From Schedule 2 Item 5A2/5B2)</i>	0	0
6 Tax Paid in Return previously filed, if file in an Amended Return	0	0
7 Foreign Tax Credits, if applicable	130,500	12,000
8 Special Tax Credits, if applicable	0	0
9 Other Payments / Credits, specify DOUBLE POSTING	0	0
10 Total Tax Credits / Payments (Sum items 1 to 9) (To Item 72)	130,500	12,000
	602,750	24,000

**Schedule 10 - BALANCE SHEET**

Assets		
Description	A) Taxpayer/Filer	B) Spouse
1 Current Assets		
2 Long-Term Investments	13,003,973	1,467,067
3 Property, Plant and Equipment-Net	0	0
4 Long-Term Receivables	9,200,000	160,000
5 Intangible assets	0	0
6 Other Assets	0	0
7 Total Assets (Sum items 1 to 6)	22,203,973	1,607,067

Liabilities		
Description	A) Taxpayer/Filer	B) Spouse
8 Current Liabilities		
9 Long-Term Liabilities	563,706	27,029
10 Deferred Credits	4,362,558	0
11 Other Liabilities	0	0
12 Total Liabilities (Sum items 8 to 11)	10,600,000	0
	15,428,263	27,029

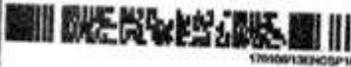
Capital		
Description	A) Taxpayer/Filer	B) Spouse
13 Capital, Beginning		
14 Add: Net Income for the year	5,977,678	1,464,528
15 Less: Drawings	1,100,002	128,000
16 Capital, Ending (Sum items 13 & 14 Less item 15)	0	0
	6,807,710	1,500,038

17 Total Liabilities and Capital (Sum of items 12 & 16)	22,203,973	1,607,067
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APD KPO AND CO. CPAS  
401 VAR STREET, PUERTO PRINCESA P.  
MAR 11 2021

US Form 1701 https://efps.bir.gov.ph/faccc/EFPSWeb\_war/forms2013/Version/1701

<b>Annual Income Tax Return</b> For Self-Employed Individuals, Estates and Trusts Subject to REGULAR Income Tax Only Page 10 - Schedule 11		EIT Form No. <b>1701</b> June 2013 (EMCO)	 17010613EMCO10
TIN 120 - 494 - 055 - 000		Tax Filer's Last Name	
<b>Schedule 11 - Reconciliation of Net Income per Books against Taxable Income</b> (Attach additional sheets, if necessary)			
<b>Schedule 11A - Tax Filer's Reconciliation of Net Income per Books against Taxable Income</b>			
1 Net Income (Loss) per books		1,003,262	
Add: Non-deductible Expenses/Taxable Other Income			
2			
3			
4 Total (Sum of Items 1 to 3)		1,003,262	
Less: A) Non taxable Income and Income Subjected to Final Tax			
5			
6			
B) Special Deductions			
7			
8			
9 Total (Sum of Items 5 to 8)		0	
<b>10 Net Taxable Income (Loss) - Tax Filer (Item 4 Less Item 9)</b>		<b>1,003,262</b>	
<b>Schedule 11B - Spouse's Reconciliation of Net Income per Books against Taxable Income</b>			
1 Net Income (Loss) per books		137,500	
Add: Non-deductible Expenses/Taxable Other Income			
2			
3			
4 Total (Sum of Items 1 to 3)		137,500	
Less: A) Non taxable Income and Income Subjected to Final Tax			
5			
6			
B) Special Deductions			
7			
8			
9 Total (Sum of Items 5 to 8)		0	
<b>10 Net Taxable Income (Loss) - Spouse (Item 4 Less Item 9)</b>		<b>137,500</b>	

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APD KPO AND CO., CPAs  
MALVAR STREET, PUERTO PRINCESA CITY  
GATE: \_\_\_\_\_  
MAR 11 2021

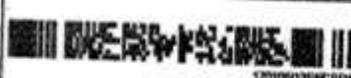
# Comprehensive Development and Management Plan

The Last Paradise Resort

BR Form 1701 http://efps.bir.gov.ph/lices/E2/PSWeb\_war/Samax2013/Version/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 11 - Schedules 12A to 12B

BR Form No.  
**1701**  
June 2013 (2013)



17010131ENC011

TIN  
126 - 494 - 055 - 000

Tax Filer's Last Name

**Schedule 12 - Supplemental Information**

**Schedule 12A - Gross Income /Receipts Subjected to Final Withholding**

i) Description	Exempt	A) Actual Amount/Fair Market Value/Net Capital Gains	B) Final Tax Withheld/Paid
1 Interests	0	0	0
2 Royalties		0	0
3 Dividends		0	0
4 Prizes and Winnings		0	0
5 Fringe Benefits		0	0
6 Compensation Subject to 15% Preferential Rate		0	0

**ii) Sale/Exchange of Real Properties**

7 Description of Property	A) Sale/Exchange #1	B) Sale/Exchange #2
8 OCT/TCTACC1/Tax Declaration No.		
9 Certificate Authorizing Registration (CAR) No.		
10 Actual Amount/Fair Market Value/Net Capital Gains		
11 Final Tax Withheld/Paid		

**iii) Sale/Exchange of Share of Stocks**

12 Kind (PS/CS)/Stock Certificate Series No.	A) Sale/Exchange #1	B) Sale/Exchange #2
13 Certificate Authorizing Registration (CAR) No.		
14 Number of Shares		
15 Date of Issue (MM/DD/YYYY)		
16 Final Tax Withheld /Paid		
16 Actual Amount/Fair Market Value/Net Capital Gains		

**iv) Other Income (Specify)**

18 Other Income Subject to Final Tax Under Sections	A) Other Income #1	B) Other Income #2
19 Actual Amount/Fair Market Value/Net Capital Gains		
20 Final Tax Withheld/Paid		

**21 Total Final Tax Withheld/Paid (Sum of Items 1B to 5B, 11A, 11B, 17A, 17B, 20A & 20B)** 0

**Schedule 12B - Gross Income /Receipts Exempt from Income Tax (Actual Amount/Fair Market Value)**

1 Proceeds of Life Insurance Policy	0
2 Return of Premium	0
3 Retirement Benefits, Pensions, Gratuities, etc.	0

**iv) Personal/Real Properties Received thru Gifts, Bequests and Devices**

4 Description of Property (e.g., land, improvement, etc)	A) Personal/Real Properties #1	B) Personal/Real Properties #2
5 Mode of Transfer (e.g. Donation)		
6 Certificate Authorizing Registration (CAR) No.		
7 Actual Amount/Fair Market Value		

**v) Other Exempt Income/Receipts**

8 Other Exempt Income Receipts under section 32(b) of the tax code, as amended (Specify)	A) Personal/Real Properties #1	B) Personal/Real Properties #2
9 Actual Amount/Fair Market Value/Net Capital Gains		

**10 Total Income/Receipts Exempt from Income Tax (Sum of Items 1 to 3, 7A, 7B, 9A & 9B)** 0

APD RPO AND CO, CP05  
38 ALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021



**APO, KPO & Co., CPAs**  
 123 Malvar Street, Puerto Princesa City  
 Palawan 5300, Philippines  
 Contact Nos: 09209476602 / 09209069262

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**INDEPENDENT AUDITORS' REPORT**

**PALAWAN NARRA COMMERCIAL**  
 Narra Ave., Narra, Palawan

**Report on the Audit of the Financial Statements**

Opinion  
 We have audited the accompanying Financial Statements of **PALAWAN NARRA COMMERCIAL** which comprise the Statement of Balance Sheet as at December 31, 2016 and 2015, and the Income Statement for the years then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **PALAWAN NARRA COMMERCIAL** as of December 31, 2016 and of its financial performance and its cash flows for the year then ended in accordance with Philippine Financial Reporting Standards for Small and Medium-sized Entities.

Basis for Opinion  
 We conducted our audit in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Philippine Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with the Philippine Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters  
 Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The company is not a listed entity.

Responsibilities of Management and Those Charged With Governance on the Financial Statements  
 Management is responsible for the preparation and fair presentation of the financial statements in accordance with Philippine Financial Reporting Standards for Small and Medium-sized Entities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements  
 Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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**APO KPO AND CO., CPAs**  
 123 MALVAR STREET, PUERTO PRINCESA CITY  
 PALAWAN 5300  
 MAR 11 2021

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

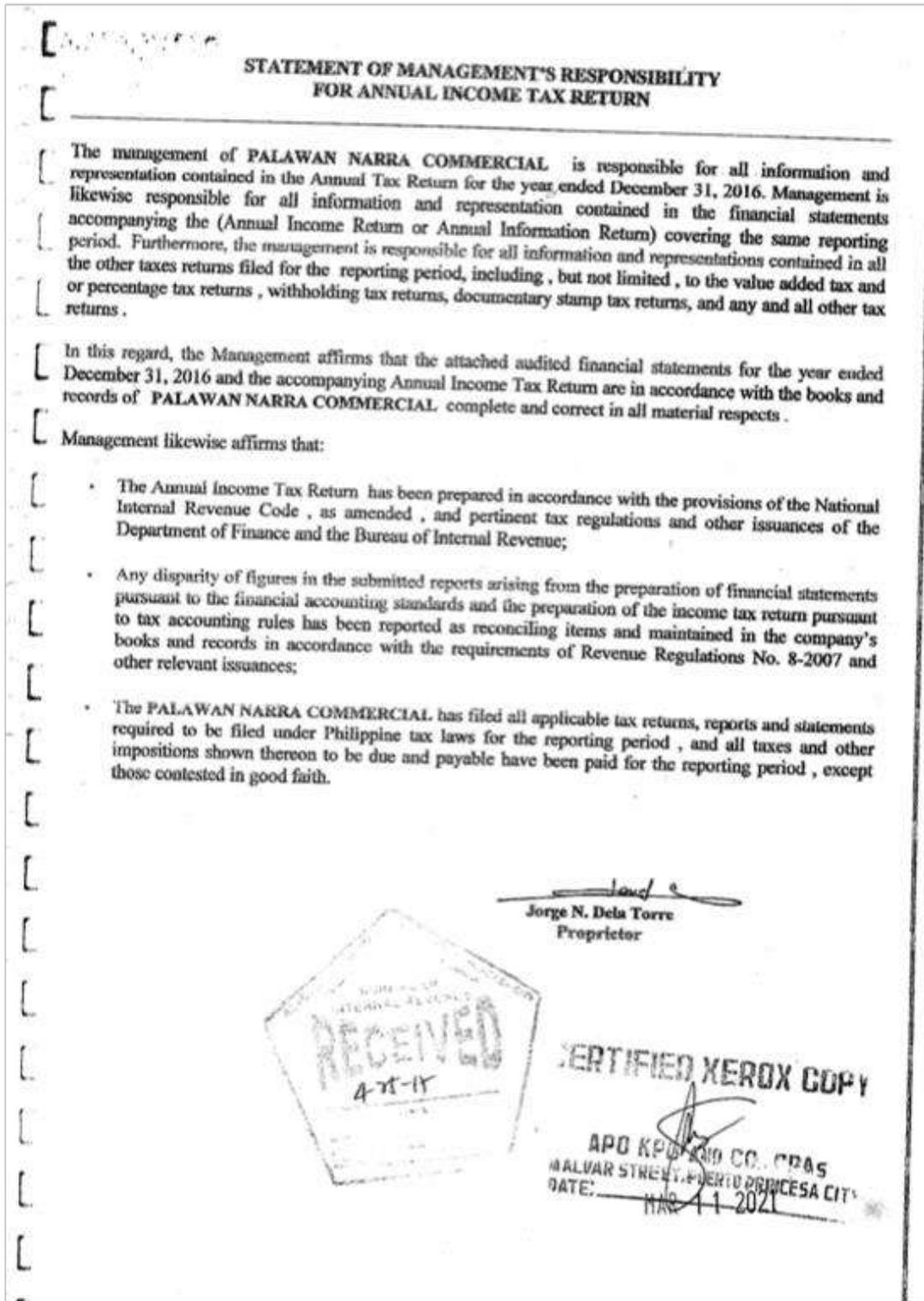
April 13, 2017



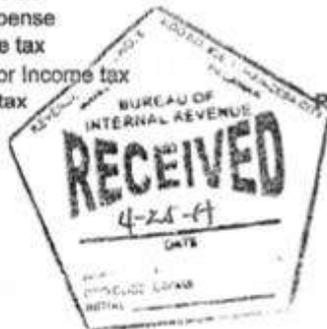
**KRISCELINE ANNE P. ONG**  
Partner, **APO-KPO & Co., CPAs**  
CPA Certificate No. 137360  
Tax Identification No. 261-628-830  
PTR No. 1007600, Issued on January 5, 2017  
Puerto Princesa City, Palawan  
PRC - BOA Registration No. 5963  
Valid Until December 31, 2017  
BIR Accreditation No 06-006392-001-2016  
Valid Until March 7, 2019  
CDA Accreditation No. 1145  
Valid Until February 22, 2019

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**APO KPO AND CO. INC.**  
141 BALVAR STREET, PUEBLO, PALAWAN  
DATE: MAR 11 2017



PALAWAN NARRA COMMERCIAL (Jorge N. Dela Torre-Prop.) Narra Ave., Narra, Palawan		
INCOME STATEMENT For the Year Ended December 31, 2016 (With comparative figures for 2015)		
	2016	2015
Gross Sales	P 31,705,672.90	P 31,035,303.54
Less: Cost of Sales		
Inventory, beginning	5,799,659.27	7,627,358.22
Add: Purchases-VAT	36,000,754.45	28,311,537.88
Total Goods Available for Sale	41,800,413.72	35,938,896.10
Less: Inventory, end	11,097,552.00	5,799,659.27
	<u>30,702,861.72</u>	<u>30,139,236.83</u>
Gross Income	1,002,811.18	896,066.71
Add: Other Income-Rental	2,741,072.47	2,146,563.20
Total	<u>3,743,883.65</u>	<u>3,042,629.91</u>
Less: Operating Expenses		
Taxes & Licenses	90,454.56	88,753.44
Salaries & Wages	703,200.00	300,000.00
Office Supplies	21,579.00	20,552.00
Transportation & travel	21,050.00	20,048.00
Communications, Light & Water	52,526.45	43,772.29
Fuel & Oil	119,451.48	99,542.89
Repairs & Maintenance	40,590.00	36,900.00
Security Services	204,000.00	-
Miscellaneous	42,000.00	20,000.00
Professional Fees	5,000.00	5,000.00
Freight & Handling	165,472.00	137,894.00
Depreciation	350,000.00	352,250.00
Total	<u>1,815,323.47</u>	<u>1,122,712.62</u>
Net Operating Income	1,928,560.18	1,919,917.29
Less: Interest expense	265,278.34	349,104.17
Net Income before tax	1,663,281.84	1,570,813.12
Less: Provision for Income tax	473,250.19	435,660.20
Net Income after tax	<u>1,190,031.65 P</u>	<u>1,135,152.92</u>



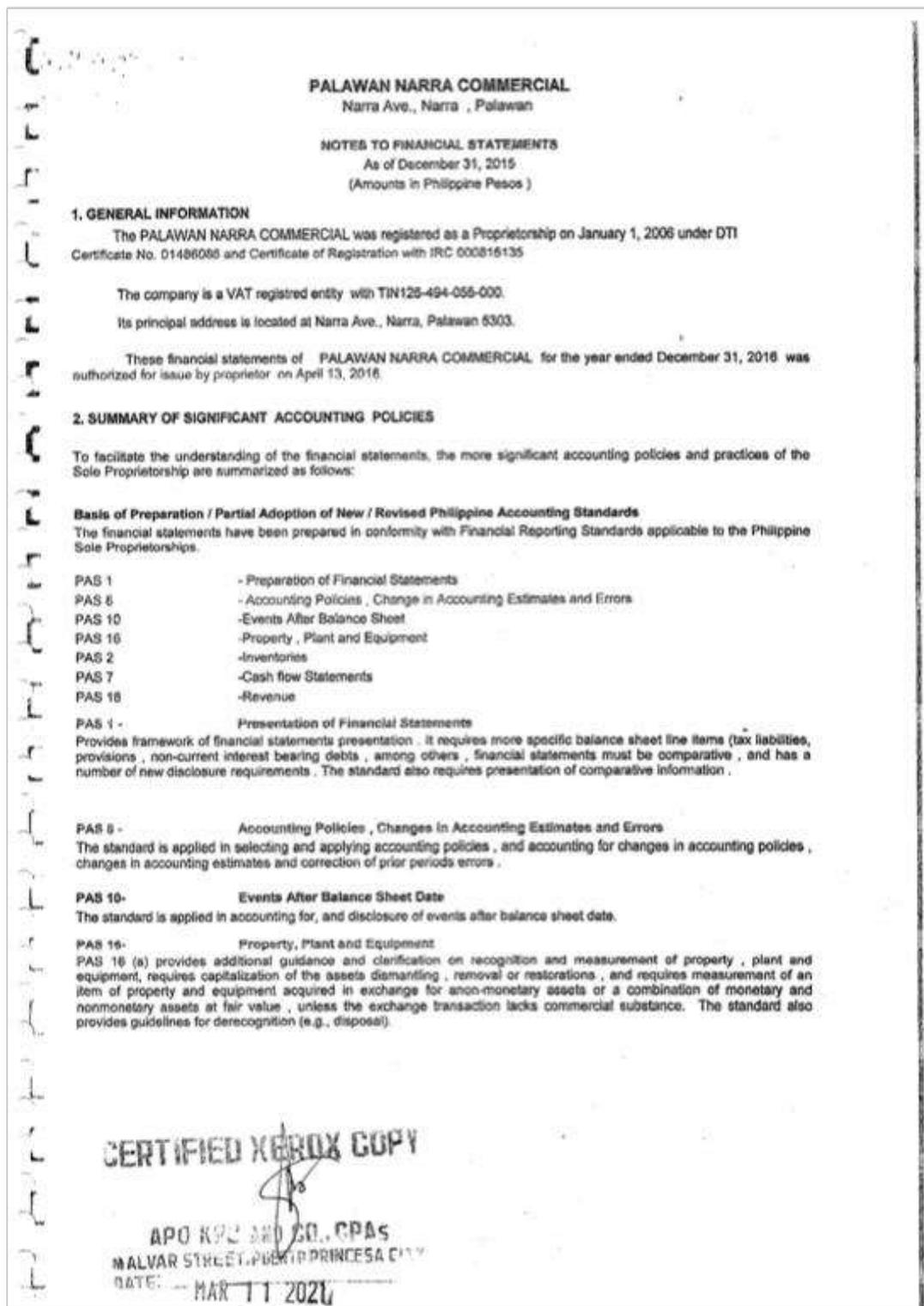
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**APD KPO AND CO., CPAs**  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021

PALAWAN NARRA COMMERCIAL (Jorge N. Dela Torre-Prop.) Narra Ave., Narra, Palawan		
BALANCE SHEET As of December 31, 2016 With Comparative Figures of 2015		
<u>ASSETS</u>		
	2016	2015
<b>Current Assets</b>		
Cash	P 1,239,109.31	P 161,368.85
Accounts Receivable	228,080.00	363,630.00
Merchandise Inventory	11,097,552.00	5,799,659.27
Withholding tax	297,348.78	292,385.20
Input Tax	155,481.00	-
Prepaid Income tax	45,461.43	P 33,050.00
<b>Total Current Assets</b>	<u>13,063,072.58</u>	<u>6,850,091.32</u>
<b>Property and Equipment</b>		
Land	5,150,000.00	5,150,000.00
Building	400,000.00	400,000.00
Less: Accum. Depreciation	315,000.00	285,000.00
<b>Net Book Value</b>	<u>85,000.00</u>	<u>105,000.00</u>
Building II	300,000.00	300,000.00
Less: Accum. Depreciation	135,000.00	120,000.00
<b>Net Book Value</b>	<u>165,000.00</u>	<u>180,000.00</u>
Building III	3,000,000.00	3,000,000.00
Less: Accum. Depreciation	975,000.00	825,000.00
<b>Net Book Value</b>	<u>2,025,000.00</u>	<u>2,175,000.00</u>
Building IV/V	1,500,000.00	1,500,000.00
Less: Accum. Depreciation	225,000.00	150,000.00
<b>Net Book Value</b>	<u>1,275,000.00</u>	<u>1,350,000.00</u>
Warehouse	200,000.00	200,000.00
Less: Accum. Depreciation	100,000.00	90,000.00
<b>Net Book Value</b>	<u>100,000.00</u>	<u>110,000.00</u>
Service Vehicle	1,200,000.00	1,200,000.00
Less: Accum. Depreciation	800,000.00	720,000.00
<b>Net Book Value</b>	<u>400,000.00</u>	<u>480,000.00</u>
<b>Total Property &amp; Equipment</b>	<u>9,200,000.00</u>	<u>9,580,000.00</u>
<b>TOTAL ASSETS</b>	<u>P 22,293,072.58</u>	<u>P 16,200,091.32</u>
<b>LIABILITIES AND NETWORTH</b>		
<b>Current Liabilities</b>		
Accrued Taxes	P 90,454.56	P 86,753.44
Estimated Income tax	473,250.19	435,680.20
<b>Total Current Liabilities</b>	<u>563,704.75</u>	<u>522,433.64</u>
<b>Non-Current Liabilities</b>		
Accounts Payable	10,500,000.00	-
<b>Long-Term-Liabilities-Loans Payable</b>	<u>4,382,558.50</u>	<u>10,000,000.00</u>
<b>Networth</b>		
Jorge N. Dela Torre, Capital	5,677,677.68	4,542,624.76
Add: Net Income	1,190,031.66	1,135,152.92
<b>Total Networth</b>	<u>6,867,709.33</u>	<u>5,677,677.68</u>
<b>TOTAL LIABILITIES AND NETWORTH</b>	<u>P 22,293,072.58</u>	<u>P 16,200,091.32</u>



APU KPO AND CO., CPAs  
BALVAR STREET, SUITE 202, PALAWAN



**Cash and Cash Equivalents**

Cash includes cash on hand and in banks. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and with original maturities of three months or less and that are subject to an insignificant risk of change in value.

**Financial Assets Receivables**

Receivables, if any, are valued at face value, net of allowance for doubtful accounts and any anticipated adjustments that will reduce the amount to its estimated realizable value. The allowance for doubtful accounts is determined after a study of the estimated collectability of the receivable balances and evaluation of such factors as aging of the accounts, collection expense of the cooperative in relation to the particular receivable, past and expected loss experiences and identified doubtful accounts.

**Inventories**

Inventories are assets which are held for sale in ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories are valued at the lower of cost and net realizable value.

**Property and Equipment**

Property and Equipment are carried at cost less accumulated and impairment in value. Depreciation is computed using the straight line methods over the estimated useful lives of the properties.

**Financial Liabilities**

Financial liabilities include bank loans, trade and other payables. All interest related charges are recognized as Statement of Operations under the caption on Finance Costs.

Trade payables are recognized at their nominal value.

Financial liabilities are derecognized from the balance sheet only when the obligations are extinguished either through discharge, cancellation or expiration.

**Cost and Expenses**

Cost and Expenses, not directly attributable to capitalizable assets or projects are recognized and charged to operations as incurred.

	2016		2015	
	P		P	
Transportation and Travel Expenses		21,060.00		20,048.00
Salaries and Wages		703,200.00		300,000.00
Communication, Light & Water		62,526.45		43,772.29
Repairs & Maintenance		40,590.00		36,900.00
Office Supplies		21,579.00		20,562.00
Taxes and Licenses		90,454.58		86,753.44
Fuel and Oil		119,451.46		99,542.89
Professional Fees		5,000.00		5,000.00
Interest Expense		265,278.34		349,104.17
Freight & Handling		165,472.00		137,804.00
Security Services		204,000.00		-
Miscellaneous Expenses		42,000.00		20,000.00
Depreciation Expense		350,000.00		352,250.00
<b>Total Expenses</b>	<b>P</b>	<b>2,080,601.61</b>	<b>P</b>	<b>1,471,818.79</b>

**Accounting Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the Philippine requires the Proprietorships to make estimates and assumptions that affect the reported amount on income, expenses, resources, liabilities and disclosure of contingent resources and liabilities. Actual results could differ from those estimates.

**CERTIFIED XEROX COPY**

**APU KUBO AND CO., CPAC**  
 113 MALVAR STREET, PUERTO PRINCESA  
 DATE: \_\_\_\_\_

# Comprehensive Development and Management Plan

The Last Paradise Resort

				2015		2015
Land			P	5,150,000.00	P	5,150,000.00
Building				400,000.00		400,000.00
Less: Accum. Depn.				295,000.00		295,000.00
Net Book Value				105,000.00		105,000.00
Building II				300,000.00		300,000.00
Less: Accum. Depn.				120,000.00		120,000.00
Net Book Value				180,000.00		180,000.00
Building III				3,000,000.00		3,000,000.00
Less: Accum. Depn.				825,000.00		825,000.00
Net Book Value				2,175,000.00		2,175,000.00
Building IV/V				1,500,000.00		1,500,000.00
Less: Accum. Depn.				150,000.00		150,000.00
Net Book Value				1,350,000.00		1,350,000.00
Warehouse				200,000.00		200,000.00
Less: Accum. Depn.				90,000.00		90,000.00
Net Book Value				110,000.00		110,000.00
Service Vehicle				1,200,000.00		1,200,000.00
Less: Accum. Depn.				720,000.00		720,000.00
Net Book Value				480,000.00		480,000.00
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>			<b>P</b>	<b>9,550,000.00</b>	<b>P</b>	<b>9,550,000.00</b>

**PAS 2 - Inventories**  
Prescribes the accounting treatment for inventories

				2016		2015
Total Inventory			P	11,097,552.00	P	5,799,659.27

**PAS 7- Cash Flow Statements**  
Prescribes the provisions of information about the historical changes in cash equivalents of an entity by means of a cash flow statement which classifies cash flows during the period from Operating, Investing and Financing.

**PAS 18 Revenue**  
Prescribed the accounting treatment for revenue arising from certain types of transaction and events.

				2016		2015
Gross Sales			P	31,795,672.90	P	31,035,303.54
Cost of Sales						
Merchandise Inventory -Beg				5,799,659.27		7,627,358.22
Add: Purchases				-36,000,754.45		28,311,537.88
Total Available for Sale				41,800,413.72		35,938,896.10
Less: Merchandise Inventory -End				11,097,552.00		5,799,659.27
Total Cost of Sales			P	30,702,861.72	P	30,139,236.83
Gross Income			P	1,002,811.18	P	896,066.71
Add: Other Income- Rental				2,741,072.47		2,146,563.20
Total Revenue			P	3,743,883.65	P	3,042,629.91

**Revenues Recognition**  
Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the business and the amount of revenue can be measured reliably. Revenues from transactions of the business are recognized on a cash basis.

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APO KPO AND CO  
ALVAR STREET, PUERTO PRINCE

**ASSETS:**

	2016	2015
Merchandise Inventory	P 11,097,552.00	P 5,799,659.27
Withholding Tax	297,348.76	292,385.20
<b>TOTAL</b>	<b>P 11,394,900.76</b>	<b>P 6,092,044.47</b>

**LIABILITIES:** These are composed of the amounts owed by the business from its suppliers and to the Government. Long Term liability of the business comes from Loans availed of

**INCOME TAXES:**

Net Income	P 1,663,281.84	
Personal Exemption	(50,000.00)	
Additional Exemption	(25,000.00)	
Taxable Income	1,588,281.84	Tax Due
P800,000		P 125,000.00
1,588,281.84 x 0.32		348,250.19
<b>TOTAL</b>		<b>473,250.19</b>
Creditable Tax Withheld		297,348.76
Quarterly ITR		45,401.43
<b>TOTAL</b>		<b>130,500.00</b>

**INCOME RECOGNITION**

As a rule, the company adopts recognition of revenues is on a modified accrual basis.

**3. MANAGEMENT'S SIGNIFICANT ACCOUNTING JUDGEMENT AND ESTIMATES**

**3.1 Judgments**

The preparation of the Financial Statements in conformity with Financial Reporting Framework ( in reference to the Generally Accepted Accounting Principles of the Philippines ) requires management to make estimates and assumptions that affects the amounts reported in the Financial Statements and accompanying notes . The estimates and assumptions used in the financial statements are based upon management's evaluation of relevant facts and circumstances as of the date of financial statements. Actual results could differ from such estimates, judgments and assumptions are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**3.2 Estimates**

In the application of accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from sources . The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following represents a summary of the significant estimates and judgments and the related impact and associated risks in the Cooperative's financial statements.

**Allowance for Doubtful Accounts**

The Proprietorship assesses whether objective evidence of impairment exist for receivables and due from related parties that are individually significant and collectively for receivables that are not individually significant. Allowance for doubtful accounts is maintained at a level considered adequate to provide for potentially uncollectible receivables.

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APO KPO AND CO.  
4 ALVAR STREET, PUERTO PRINCEPA

PALAWAN NARRA COMMERCIAL			
Narra Ave., Narra, Palawan			
CASHFLOW STATEMENTS			
For the Year Ended December 31, 2016			
With Comparative Figure of 2015			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net Income	P	1,190,031.65	P 1,135,152.92
Adjustments to Reconcile Net Income to Cash Provided by Operating Activities			
Depreciation		350,000.00	352,250.00
Amortization			
Doubtful Accounts			
Changes in Operating Assets and Liabilities			
Decrease (Increase) in :			
Receivables		135,550.00	(262,837.00)
Prepaid Expenses		(203,796.07)	(146,237.88)
Inventory		(5,297,892.73)	1,827,698.95
Advances to officers and Employees			
Increase (Decrease) in :			
Trade and Other Payable		10,500,000.00	
Income and Other Taxes Payable		41,291.11	109,768.25
Others: Current Assets			
<b>Net Cash Provided by (used in ) operation Activities</b>	<b>Sum of above rows</b>	<b>P 6,716,163.96</b>	<b>P 3,015,796.24</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
(Increase ) Decrease in Long Term Receivables			
(Increase ) Decrease in Investment			
Reduction(Additions) to property and Equipment			
Others : Other Assets			
<b>Net Cash Provided by (Used in Investing Activities (sum above rows)</b>			
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from :			
Loans			
Long Term Debt			
Others :			
Payments of ( Negative Entry )			
Loans		(5,637,441.50)	(5,000,000.00)
Long Term Debt			
Others : Additional Investment			
<b>Net cash Provided by (used in ) Financing Activities</b>		<b>(5,637,441.50)</b>	<b>(5,000,000.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>P</b>	<b>1,077,742.46</b>	<b>P (1,984,204.76)</b>
Cash and Cash Equivalents			
Beginning of the year		161,366.85	2,145,571.61
<b>END OF THE YEAR</b>	<b>P</b>	<b>1,239,109.31</b>	<b>P 161,366.85</b>

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APD KPO AND CO., CPAS  
 14 ALVAR STREET, PUERTO PRINCESA CITY  
 DATE: \_\_\_\_\_

**e-filing and Payment System**  
 Bureau of Internal Revenue  
 Republic of the Philippines

**BIR eFPS has received the payment confirmation for your tax return from BANCNET-CHINABANK.**

TIN	126 - 494 - 055 - 000
Taxpayer's Name	DELA TORRE, JORGE NEGROSA
Tax Type	IT
Return Period	12/31/2016
Transacting Bank	BANCNET-CHINABANK (003000)
Reference Number	221700019658698
Payment Transaction Number	177372000
Payment Transaction Date	04/14/2017
Actual Amount Paid	142500.00
BANCNET-CHINABANK's Confirmation Number	340484

Please refer to the Tax Return Inquiry facility to check the status of your payment.

[ eFPS Main | BIR Main | Help | Print ]

**CERTIFIED XEROX COPY**

APD KPO AND CO. CPAS  
 MALVAR STREET, PUERTO PRINCESA CITY  
 DATE: MAR 14, 2021

[Redacted]

[Redacted]

TIN :	126-494-055
Branch Code :	000
RDO Code :	036
Name of Taxpayer :	DELA TORRE JORGE NEGROSA
Tax Type :	IT
Tax Return Period :	12/31/2016
Bank :	China Banking Corporation
Filing Reference Number :	221700019658698
Payment Transaction Number :	177372000
BancNet Confirmation Number :	340484
Payment Instruction Date :	04/14/2017
Tax Amount Due :	Php 142,500.00
Actual Tax Amount Paid :	Php 142,500.00
Transaction Date :	04/14/2017 08:07:53 PM
Transaction Status :	Approved

[Redacted] [Redacted]

Contact BancNet

CERTIFIED XEROX COPY

*[Signature]*

APO KPO AND CO. PDAS  
PALVAR STREET, PUERTO PRINCESA CITY  
DATE: APR 14 2017

# Comprehensive Development and Management Plan

The Last Paradise Resort

Form 1701 https://efps.bir.gov.ph/EFPSWeb\_war/Forms2013Version/1701/1701

Reference No: 221800014997206  
Date Filed: April 11 2016 02:20 PM  
Batch Number: 0

1709651040001

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Color of required information in CAPITAL LETTERS using BLACK Ink. Mark applicable codes with an "X". See page 10027 for details on the BIR and use only by the Tax Payer.

BIR Form No. **1701**  
July 2015 (ENCS)  
Page 1

For BIR Use Only SIGN

**1** For the year 12 / 20 15 **2** Amended Return?  Yes  No **3** Short Period Return?  Yes  No

**4** Alphabetic Tax Code (ATC)  2011 Corporation Income  2012 Business Income/Income from Profession  2013 Mixed Income

**Part I - Background Information on Tax PAYER**

**5** Taxpayer Identification Number (TIN) 120 - 494 - 050 - 000 **6** RDO Code 006

**7** Tax Filer Type  Single Proprietor  Professional  Estate  Trust

**8** Tax Filer's Name (Last Name, First Name, Middle Name for Individuals / ESTATE of (First Name, Middle Name, Last Name) / TRUST FIDUCIARY (First Name, Middle Name, Last Name)  
DELA TORRE, JORGE NEGROSA

**9** Trade Name  
PALAWAN NARRA COMMERCIAL

**10** Registered Address (multiple complete registered address)  
LOT NO. 3050-B NARRA AVENUE POBLACION PALAWAN

**11** Date of Birth (MM/DD/YYYY) 00/30/1964 **12** Email Address  
gornara@gmail.com

**13** Contact Number 7322602 **14** Civil Status  
 Single  Married  Legally Separated  Widower

**15** Filial, indicate whether spouse has income  With Income  No Income **16** Filing Status  Joint Filing  Separate Filing

**17** Main Line of Business RETAIL SALE OF HARDWARE, PAINTS AND GLASS **18** PRC 6234 **19** PRC

**20** Method of Calculation  Increased Deduction [Sec. 34 (A-D), NRC]  Optional Standard Deduction (20% 40% of Gross Sales/Receipts/Inflows/Receipts) [Sec. 34(C), NRC, as amended by R.A. 9504]

**21** Method of Accounting  Cash  Accrual  Others (Specify)

**22** Income Exempt from Income Tax?  Yes  No **23** Income subject to Special Professional Rate?  Yes  No

**24** Claiming Dependent Exemptions?  Yes  No **25** FIVE, enter number of Qualified Dependent Children (Other information about Children on Part 90A of Page 4) 2

**Part II - Total Tax Payable** (Do NOT enter Centavo)

<b>26</b> Total Income Tax Due (Overpayment) for Tax Filer and Spouse (Sum of Items 724 & 728)	449,160
<b>27</b> Less: Total Tax Credits / Payments (Sum of Items 704 & 708)	(226,435)
<b>28</b> Tax Due Payable (Overpayment) (Item 26 Less Item 27)	222,725
<b>29</b> Less: Portion of Tax Payable Allowed for 2nd installment to be paid on or before July 15 (Not More than 50% of Item 28)	0
<b>30</b> Total Tax Payable (Item 28 Less Item 29)	222,725
<b>31</b> Add: Total Penalties (From Item 64)	0
<b>32 TOTAL AMOUNT PAYABLE Upon Filing (Overpayment) (Sum of items 30 &amp; 31)</b>	<b>222,725</b>

To be refunded  To be issued a Tax Credit Certificate  To be carried over as tax credit for next year/quarter

I declare under the penalty of perjury that the amount shown here has been truthfully and lawfully earned, and that the same is correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. (If Authorized Representative, attach authorization letter and indicate TIN)

**33** Number of pages filed 11

**34** Community Tax Certificate (CTCP) (Dist. Internal ID) 00500752 **35** Date of issue (MM/DD/YYYY) 01/22/2010

**36** Place of Issue NARRA, PALAWAN **37** Amount (PCTC) 1,200

**Part III - Details of Payment**

Mode of Payment	Cheque Number	Number	Date (MM/DD/YYYY)	Amount
<b>38</b> Cash/Check (Total Items)				
<b>39</b> Check				
<b>40</b> Others (Specify Date)				

Website: [www.bir.gov.ph](http://www.bir.gov.ph) / National Office: [www.bir.gov.ph](http://www.bir.gov.ph) (For BIR use with an Authorized Agent Only)

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APO KPO AND CO., INC.  
N ALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11

BUREAU OF INTERNAL REVENUE  
**RECEIVED**  
25 APR 2016  
REC'D NARRA PALAWAN  
DTC 100-100442  
INTERNAL

# Comprehensive Development and Management Plan

The Last Paradise Resort

Form 1701 https://efps.bir.gov.ph/EFTSWeb\_war/forms2013Version/1701/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 2

BIR Form No.  
**1701**  
June 2013 (UNCS)

170106V130NCSP2

TIN: 120 - 494 - 005 - 000 Tax Payer's Last Name: DELA TORRE

Part IV Computation of Income Tax - REGULAR RATE	A) Tax Payer	B) Spouse
41 Gross Compensation Income (From Schedule 1 Item SA1/SB1)	0	0
42 Less: Non-Taxable / Exempt Compensation		
43 Gross Taxable Compensation Income (Item 41 Less Item 42)	0	0
Less: Deductions		
44 Premium on Health and/or Hospitalization Insurance (Not to exceed P 2,400/year)	0	0
45 Personal Exemption/Exemption for Estate and Trust	50,000	50,000
46 Additional Exemption	50,000	0
47 Total Deductions (Sum of Items 44 to 46)	100,000	50,000
48 Net Taxable Compensation Income (Item 43 Less Item 47)	0	0
OR		
49 Excess of Deductions (Item 47 Less Item 43)	100,000	50,000
50 Net Sales/Revenues/Receipts less (From Schedule 2 Item SA/SB)	33,191,957	1,348,907
51 Add: Other Income from Operations not Subject to Final Tax (From Schedule 3 Item SA/SB)	0	0
52 Total Sales/Revenues/Receipts less (Sum of Items 50 & 51)	33,191,957	1,348,907
53 Less: Cost of Sales/Services (Not allowed for Tax Payer who opted for OIGD) (From Schedule 4 Item 23A/23B)	30,139,237	1,077,628
54 Gross Income from Business/Profession (Item 52 Less Item 53)	3,042,630	271,379
54 Add: Non-Operating Income (From Schedule 5 Item 6A/6B)	0	0
55 Total Gross Income (Sum of Items 54 & 55)	3,042,630	271,379
Less: Allowable Deductions		
57 Ordinary Allowable Itemized Deductions (From Schedule 6 Item 60A/60B)	1,471,917	126,379
58 Special Allowable Itemized Deductions (From Schedule 7 Item SA/SB)	0	0
59 Allowance for Net Operating Loss Carry Over (NOLCO) (From Schedule 8A1 Item 8D / Schedule 8B1 Item 8D)	0	0
60 Total Allowable Itemized Deductions (Sum of Items 57 to 59)	1,471,917	126,379
OR		
61 Optional Standard Deductions (OSD) (80% of Item 53 - Not Sales/Receipts/Revenues/Fees) (NOTE: If all income is subject ONLY to Regular Income Tax Required)		
62 Taxable Income from Business/Profession (Item 55 Less Item 60 OR 61)	1,570,613	145,000
63 Add: Net Taxable Compensation Income (From Item 48A/48B)	0	0
64 Net Taxable Income (Sum of Items 62 & 63)	1,570,613	145,000
65 Less: Excess Deductions, if any (From Item 49) OR the Total Deductions, if there is no chargeable income (From Item 49)	100,000	50,000
66 TOTAL TAXABLE INCOME (Item 64 Less Item 65)	1,470,613	95,000
67 TAX DUE-REGULAR (Refer to Tax Table/Graduated Income Tax Rates below)	435,500	13,500

**Tax Table**

If Taxable Income Is:	Tax Due Is:	If Taxable Income Is:	Tax Due Is:
Not over P10,000	0%	Over 140,000	P22,500 + 25% of the excess over P 140,000
Over 10,000	P500 + 10% of the excess over P 10,000	Not over P250,000	Over 250,000
Not over P20,000		Over 250,000	P50,000 + 30% of the excess over P 250,000
Over 20,000	P2,500 + 15% of the excess over P 20,000	Not over P500,000	Over 500,000
Not over P30,000		Over 500,000	P130,000 + 30% of the excess over P 500,000
Over 30,000	P7,500 + 20% of the excess over P 30,000		
Not over P40,000			
Over 40,000	P12,500 + 25% of the excess over P 40,000		
Not over P50,000			

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APR 11 2013

APR 11 2013

MALVAR STREET, PUERTO PRINCESA CITY

DATE: \_\_\_\_\_

# Comprehensive Development and Management Plan

The Last Paradise Resort

1701 Form 1701 https://efps.bir.gov.ph/EFPSWeb\_war/Forms2013Version/1701/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 3

BIR Form No. **1701**  
June 2013 (BNCB)

170100130NCSP3

TIN: 128 - 404 - 055 - 000 Tax Payer's Last Name: DELA TORRE

**Part V - Summary of Income Tax Due**

Description	A) Tax Payer	B) Spouse
66 Regular Rate - Income Tax Due (From Item 67A/D/F)	435,600	13,500
68 Special Rate - Income Tax Due (From Part IX Item 18B/18F)	0	0
70 Local Share of Other Government Agency, if remitted directly	0	0
71 Net Special Income Tax Due (Share of National Gov.) (Item 68 Less Item 70)	0	0
<b>72 TOTAL INCOME TAX DUE (Overpayment)</b> (Sum of Items 66 & 71) (To Item 25)	<b>435,600</b>	<b>13,500</b>
<b>Less: Tax Credits/Payments</b>		
73 REGULAR (From Schedule 9 Item 10A/20B)	325,435	0
74 Special (From Part IX Item 19B/19F)	0	0
76 Exempt (From Part IX Item 19C/19G)	0	0
<b>76 Total Tax Credit/Payments (Sum of Items 73 to 75) (To Item 27)</b>	<b>325,435</b>	<b>0</b>
<b>77 Net Tax Payable (Overpayment) (Item 72 Less Item 76)</b>	<b>110,235</b>	<b>13,500</b>
<b>78 NET TAX PAYABLE (OVERPAYMENT) FOR TAX PAYER AND SPOUSE (Sum of Items 77A &amp; 77B)</b>		<b>123,735</b>
79 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before July 15 (Not More Than 50% of the Sum of Items 77A & 77B) (To Item 29)		0
<b>80 NET AMOUNT OF TAX PAYABLE (OVERPAYMENT) (Item 78 Less Item 79)</b>		<b>123,735</b>

**Add: Penalties**

81 Surcharge	0	0
82 Interest	0	0
83 Compromise	0	0
<b>84 Total Penalties (Sum of Items 81 to 83) (To Item 31)</b>	<b>0</b>	<b>0</b>
<b>85 TOTAL AMOUNT PAYABLE UPON FILING (OVERPAYMENT) (Sum of Items 80 to 84) (To Item 32)</b>		<b>123,735</b>

**Part VI - Tax Refund Assessment**

Description	A) Tax Payer	B) Spouse
86 Regular Income Tax Refund Due (Check of Items 69 & 26 X applicable Tax Rate per Tax Table)	435,600	13,500
87 Less: Tax Due - Regular (From Item 67)	435,600	13,500
88 Tax Refund Assessment Before Special Tax Credits (Items 86 Less Item 87)	0	0
89 Add: Special Tax Credits (From Schedule 9 Items 8A/8B)	0	0
<b>90 Regular Tax Refund Assessment (Sum of Items 88 &amp; 89)</b>	<b>0</b>	<b>0</b>
91 Special Tax Refund Assessment (From Part IX Item 21B/21F)	0	0
92 Exempt Tax Refund Assessment (From Part IX Item 21C/21G)	0	0
<b>93 Total Tax Refund Assessment (Sum of Items 90, 91 &amp; 92)</b>	<b>0</b>	<b>0</b>
<b>94 Total Tax Refund Assessment of Tax Payer &amp; Spouse (Sum of Items 93A &amp; 93B)</b>		<b>0</b>

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*[Signature]*

**APC/KPC AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA CITY

DATE: MAR 11 2021

# Comprehensive Development and Management Plan

The Last Paradise Resort

Form 1701 https://efps.bir.gov.ph/EFPSWeb\_war/forms2013Version/1701/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 4

BIR Form No.  
**1701**  
June 2013 (ENCS)



170105/1304CPM

---

TIN  
120 - 404 - 055 - 000

Tax Filer's Last Name  
DELA TORRE

---

**Part VII - Other Relevant Information - SPOUSE**

96 Spouse's TIN  
922 / 327 / 049 / 000

97 Spouse's Name (Last Name, First Name and Middle Initial)  
DELA TORRE DELY LEAH P

98 Trade Name  
KEVIN JEFF CELLPHONE ACCESSORIES

99 Date of Birth (MM/DD/YYYY)  
04/05/1970

100 Contact Number  
(0918) 403-2644

101 Line of Business  
GENERAL MERCHANDISE

102 Method of Deduction  
\* Itemized Deduction (Sec. 34 (A-J), NIRC)    
Optional Standard Deduction (OSD) 40% of Gross Sales/Receipts/Revenues/Fees (Sec. 34(J), NIRC, as amended by R.A. 9504)

103 Method of Accounting  
\* Cash  Accrual  Others (Specify) \_\_\_\_\_

104 Income Exempt from Income Tax?  Yes  No

105 Income subject to Special Preferential Rate?  Yes  No

106 Applicable Tax Code (ATC)  011 Compensation Income  012 Business Income/Income from Profession  013 Mixed Income

107 Claiming Additional Exemptions?  Yes  No

108 If YES, enter number of Qualified Dependent Children (Enter information about Children on Part VIII)

99 RDO CODE  
036

102 POC  
0220

103 POC

---

**Part VIII - Qualified Dependent Children** (If wife is claiming for additional exemption, please attach waiver of the husband)

Last Name	First Name and Middle Initial	Sex	Date of Birth (MM/DD/YYYY)	Mark if Mentally Incapacitated
DELA TORRE	KARA JANE P	P	06/13/1998	
DELA TORRE	KAREN JELL P	P	07/03/1994	

---

**Part VIII - Current Address** (Acceptance if current address is different from registered address)

Lot Number/Block Number/Phase Number/House Number \_\_\_\_\_ Building Name \_\_\_\_\_

Street Name \_\_\_\_\_

Subdivison/Village \_\_\_\_\_ Barangay \_\_\_\_\_

Municipality/City \_\_\_\_\_ Province \_\_\_\_\_ Zip Code \_\_\_\_\_

---

**Part VIII - Information - External Auditor/Registered Tax Agent**

112 Name of External Auditor/Accounted Tax Agent  
ANNABELLE PASTRANA- ONG

113 TIN  
199 / 523 / 314 / 000

114 Name of Signing Partner (if External Auditor is a Partnership)

115 TIN  
/ / /

116 BIR Accreditation No.  
06 - 054085 - 001 - 2015

117 Issue Date (MM/DD/YYYY)  
04/10/2015

118 Expiry Date (MM/DD/YYYY)  
04/10/2018

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*[Signature]*

**APD KPO AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA CITY

DATE: MAR 11, 2021

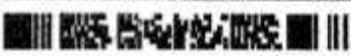
# Comprehensive Development and Management Plan

The Last Paradise Resort

IR Form 1701 https://efps.bir.gov.ph/EFPSWeb\_war/forms2013Version/1701/1701

**Annual Income Tax Return**  
For Self-Employed Individuals, Estates and Trusts  
Subject to REGULAR Income Tax Only  
Page 5 - Schedules 1 to 4A

ESS Form No.  
**1701**  
June 2013 (RRC)



170106120003PS

TIN: 126 - 494 - 055 - 020 Tax Filer's Last Name: DELA TORRE

SCHEDULES-REGULAR RATE

**Schedule 1 - Gross Compensation Income and Tax Withheld** (Attach additional sheets, if necessary)  
Gross Compensation Income and Tax Withheld (On June 1, 2, 3 and 4, enter the required information for each of your employers and mark (X) whether the information is for the Taxpayer or the Spouse. Attach additional sheets if necessary. On April 15, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Line 55, enter the appropriate information for the Spouse. Do not enter Overseas, 49 Countries or Less, employment, 04 or 2010, mixed exp.)

1 Name of Employer	Employer's TIN	Compensation Income	Tax Withheld
<input type="radio"/> Taxpayer			
<input type="radio"/> Spouse			
<input type="radio"/> Taxpayer			
<input type="radio"/> Spouse			
<input type="radio"/> Taxpayer			
<input type="radio"/> Spouse			
<input type="radio"/> Taxpayer			
<input type="radio"/> Spouse			

5A Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Taxpayer (To Part IV Item 41A)

5B Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Spouse (To Part IV Item 41B)

0

0

**Schedule 2 - Sales/Revenue/Receipts/Fees from Business/Profession, including amount received from General Professional Partnership (GPP)**

Description	A) Taxpayer/Filer	B) Spouse
1 Total Sales/Revenue/Receipts/Fees	33,181,867	1,348,907
2 Add: Gross Sales/Revenue/Receipts/Fees not subject to Withholding Tax	0	0
3 Total Sales/Revenue/Receipts/Fees (Sum of Items 1 & 2)	33,181,867	1,348,907
4 Less: Sales Returns, Allowances and Discounts	0	0
5 Net Sales/Revenue/Receipts/Fees (Item 3 Less Item 4) (To Item 30)	33,181,867	1,348,907

**Schedule 3 - Other Taxable Income from Operations not Subject to Final Tax** (Attach additional sheets, if necessary)

Description	A) Taxpayer/Filer	B) Spouse
1		
2		
3 Total Other Income (Sum of Items 1 & 2) (To Item 53)	0	0

**Schedule 4 - Cost of Sales/Revenue** (Attach additional sheets, if necessary)

**Schedule 4A - Cost of Sales** (For those engaged in Trading)

Description	A) Taxpayer/Filer	B) Spouse
1 Merchandise Inventory, Beginning	7,627,258	432,007
2 Add: Purchases of Merchandise	28,311,036	1,125,871
3 Total Goods Available for Sale (Sum of Items 1 & 2)	35,938,294	1,557,738
4 Less: Merchandise Inventory, Ending	5,790,659	480,210
5 Cost of Sales (Item 3 Less Item 4) (To Schedule 4 Item 27)	30,147,635	1,077,528

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*[Signature]*  
**APD KPO AND CO., CPAS**  
 MALVAR STREET, PUERTO PRINCESA CITY  
 DATE: MAR 11, 2021

An Eco-Tourism Resort in El Nido, Palawan

130



IR Form 1701 https://cfps.bir.gov.ph/EFTSWeb\_war/farms2013/Version/1701/1701

**Annual Income Tax Return**  
Page 7 - Schedules 6

Form **1701**  
(June 2013) EACB

17010013ENC3P7

TIN: 120 - 404 - 000 - 000 Tax Payer's Last Name: DELA TORRE

Schedule 6 - (Continued) Ordinary Allowable Itemized Deductions		A) Taxpayer/Partner	B) Spouse
Description			
5 Real Estate	0		0
6 Charitable Contributions	0		0
7 Commissions	0		0
8 Communication, Light and Water	43,772		9,088
9 Depreciation	0		0
10 Depreciation	352,250		17,000
11 Director's Fees	0		0
12 Fringe Benefits	0		0
13 Fuel and Oil	90,543		0
14 Insurance	0		0
15 Interest	349,104		0
16 Janitorial and Messengerial Services	0		0
17 Loans	0		0
18 Management and Consultancy Fee	0		0
19 Miscellaneous	20,000		0
20 Office Supplies	20,552		0
21 Other Services	0		0
22 Professional Fees	5,000		5,000
23 Rental	0		0
24 Repairs and Maintenance - Labor of Labor & Materials	0		0
25 Repairs and Maintenance - Materials/Supplies	30,000		0
26 Representation and Entertainment	0		0
27 Research and Development	0		0
28 Royalties	0		0
29 Salaries and Allowance	300,000		72,000
30 Security Services	0		0
31 SSS, GSIS, Philhealth, HDMF and Other Contributions	0		0
32 Taxes and Licenses	66,754		12,266
33 Tolling Fees	0		0
34 Training and Seminars	0		0
35 Transportation and Travel	20,048		11,025
Others (Specify below. Add additional sheets, if necessary)			
36 FREIGHT AND HANDLING	137,884		0
37			
38			
39			
<b>40 Total Ordinary Allowable Itemized Deductions</b> (Sum of lines 1 to 36) (To Item 57)	<b>1,471,817</b>		<b>126,379</b>

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*[Signature]*

**CPA WPO AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA CITY

DATE: MAR 11 2021

# Comprehensive Development and Management Plan

The Last Paradise Resort

ADIN FORM 1701 https://ctps.bir.gov.ph/EFTSWeb\_war/Forms2013Version/1701/1701

**Annual Income Tax Return**  
Page 8 - Schedules 7 to 8B.1

Form  
**1701**  
(June 2013) 0205

17010M1300CSP8

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TIN  
129 - 404 - 055 - 000

Tax Filer's Last Name  
DELA TORRE

---

**Schedule 7 - Special Allowable Itemized Deductions (Attach schedule sheets, if necessary)**

Description	Legal Basis	A) Taxpayer/Filer	B) Spouse
1			
2			
3			
4			
<b>5 Total Special Allowable Itemized Deductions</b> (Sum of lines 1 to 4) (To Item 5B)		0	0

---

**Schedule 8 - Computation of Net Operating Loss Carry Over (NOLCO)**

**Schedule 8A - Taxpayer/Filer's Computation of Net Operating Loss Carry Over (NOLCO)**

1 Gross Income	0
2 Loss: Total Deductions Exclusive of NOLCO & Deduction under Special Law	0
3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 8A, 1)	0

---

**Schedule 8A.1 - Taxpayer/Filer's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)**

Net Operating Loss		B) NOLCO Applied Previous Year
Year Incurred	A) Amount	
4		
5		
6		
7		
C) NOLCO Expired		D) NOLCO Applied Current Year
Year	Amount	
4		
5		
6		
7		
<b>8 Total NOLCO (Sum of items 4D to 7D) (To Item 59A)</b>		0

---

**Schedule 8B - Spouse's Computation of Net Operating Loss Carry Over (NOLCO)**

1 Gross Income	0
2 Loss: Total Deductions Exclusive of NOLCO & Deduction under Special Law	0
3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 8B, 1)	0

---

**Schedule 8B.1 - Spouse's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)**

Net Operating Loss		B) NOLCO Applied Previous Year
Year Incurred	A) Amount	
8		
9		
10		
11		
C) NOLCO Expired		D) NOLCO Applied Current Year
Year	Amount	
8		
9		
10		
11		
<b>8 Total NOLCO (Sum of items 8D to 11D) (To Item 59B)</b>		0

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*[Signature]*

**APG KPO AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA CITY

DATE: MAR 11, 2021

https://efps.bir.gov.ph/EFPSWeb\_war/forms2013Version/1701/1701

<b>Annual Income Tax Return</b>		Form <b>1701</b> <small>(June 2013) ENC6</small>	
Page 9 - Schedules 9 to 10		1701001300CSP9	
TIN 120 - 404 - 065 - 000		Tax Payer's Last Name DELA TORRE	

Schedule 9 - Tax Credits/Payments (Attach proof)		
Description	A) Taxpayer/Spouse	B) Spouse
1 Prior Year's Excess Credits	0	0
2 Tax Payments for the First Three Quarters	33,050	0
3 Creditable Tax Withheld for the First Three Quarters	103,538	0
4 Creditable Tax Withheld for the 4th Quarter	120,047	0
5 Creditable Tax Withheld per BIR Form No. 2316 (From Schedule J Item SA2/SB2)	0	0
6 Tax Paid to Return previously filed, if this is an Amended Return	0	0
7 Foreign Tax Credits, if applicable	0	0
8 Special Tax Credits, if applicable	0	0
9 Other Payments / Credits, specify	0	0
<b>10 Total Tax Credits / Payments (Sum items 1 to 9) (To Item 73)</b>	<b>326,455</b>	<b>0</b>

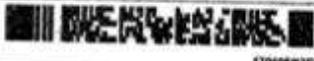
Schedule 10 - BALANCE SHEET		
Assets		
Description	A) Taxpayer/Spouse	B) Spouse
1 Current Assets	8,950,091	1,315,744
2 Long-Term Investments	0	0
3 Property, Plant and Equipment-Net	8,500,000	187,000
4 Long-Term Receivables	0	0
5 Intangible assets	0	0
6 Other Assets	0	0
<b>7 Total Assets (Sum items 1 to 6)</b>	<b>18,200,091</b>	<b>1,482,744</b>
Liabilities		
8 Current Liabilities	522,413	28,206
9 Long-Term Liabilities	10,000,000	0
10 Deferred Credits	0	0
11 Other Liabilities	0	0
<b>12 Total Liabilities (Sum items 8 to 11)</b>	<b>10,522,413</b>	<b>28,206</b>
Capital		
13 Capital, Beginning	4,542,325	1,203,000
14 Add: Net Income for the year	1,135,153	131,500
15 Less: Drawings	0	0
<b>16 Capital, Ending (Sum items 13 &amp; 14 Less item 15)</b>	<b>5,677,478</b>	<b>1,464,500</b>
<b>17 Total Liabilities and Capital (Sum of items 12 &amp; 16)</b>	<b>16,200,001</b>	<b>1,482,744</b>

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**APD, RPS AND CO., CPAs**  
 MALVAR STREET, PUERTO PRINCESA CITY  
 DATE:           MAR 11, 2021

www.irs.gov/pub/irs-soi/2013/1701/1701

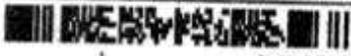
<b>Annual Income Tax Return</b>		Form <b>1701</b> <small>(Date 2013) OMB</small>	
Page 10 - Schedule 11		170105/13ENC010	
<b>TIN</b> 120 - 494 - 055 - 000	The Filer's Last Name <b>DELA TORRE</b>		
<b>Schedule 11 - Reconciliation of Net Income per Books against Taxable Income (Attach additional sheets, if necessary)</b>			
<b>Schedule 11A - Tax Filer's Reconciliation of Net Income per Books against Taxable Income</b>			
<b>1</b> Net Income (Loss) per books	1,570,813		
Add: Non-deductible Expenses/Taxable Other Income			
<b>2</b>			
<b>3</b>			
<b>4</b> Total (Sum of Items 1 to 3)	1,570,813		
Less: A) Non-taxable Income and Income Subjected to Final Tax			
<b>5</b>			
<b>6</b>			
B) Special Deductions			
<b>7</b>			
<b>8</b>			
<b>9</b> Total (Sum of Items 5 to 8)	0		
<b>10</b> Net Taxable Income (Loss) - Tax Filer (Item 4 Less Item 9)	1,570,813		
<b>Schedule 11B - Spouse's Reconciliation of Net Income per Books against Taxable Income</b>			
<b>1</b> Net Income (Loss) per books	145,000		
Add: Non-deductible Expenses/Taxable Other Income			
<b>2</b>			
<b>3</b>			
<b>4</b> Total (Sum of Items 1 to 3)	145,000		
Less: A) Non-taxable Income and Income Subjected to Final Tax			
<b>5</b>			
<b>6</b>			
B) Special Deductions			
<b>7</b>			
<b>8</b>			
<b>9</b> Total (Sum of Items 5 to 8)	0		
<b>10</b> Net Taxable Income (Loss) - Spouse (Item 4 Less Item 9)	145,000		

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*[Signature]*

**APD KPL AND CO., CPAs**  
 18 ALVAR STREET, PUERTO PRINCESA CITY  
 DATE: \_\_\_\_\_

www.irs.gov/pub/irs-soi/13/1701/1701

<b>Annual Income Tax Return</b>		Form <b>1701</b>	
Page 11 - Schedules 12A to 12B		(Use 2013) ENCS	17010673040911
TIN 130 - 494 - 050 - 000		Tax Filer's Last Name DELA TORRE	
Schedule 12 - Supplemental Information			
Schedule 12A - Gross Income Receipts Subjected to Final Withholding			
B) Description	Exempt	A) Actual Amount/Fair Market Value/Net Capital Gains	B) Final Tax Withheld/Paid
1 Interests	0	0	0
2 Royalties		0	0
3 Dividends		0	0
4 Prizes and Winnings		0	0
5 Fringe Benefits		0	0
6 Compensation Subject to 10% Preferential Rate		0	0
<b>II) Sale/Exchange of Real Properties</b>			
7 Description of Property		A) Sale/Exchange #1	B) Sale/Exchange #2
8 OCT/CT/CC/Tax Declaration No.			
9 Certificate Authorizing Registration (CAR) No.			
10 Actual Amount/Fair Market Value/Net Capital Gains			
11 Final Tax Withheld/Paid			
<b>III) Sale/Exchange of Shares of Stocks</b>			
12 Kind (P/SCS)/Block Certificate Series No.		A) Sale/Exchange #1	B) Sale/Exchange #2
13 Certificate Authorizing Registration (CAR) No.			
14 Number of Shares			
15 Date of Issue (MM/DD/YYYY)			
16 Actual Amount/Fair Market Value/Net Capital Gains			
17 Final Tax Withheld/Paid			
<b>IV) Other Income (Specify)</b>			
18 Other Income Subject to Final Tax Under Section 37(a) 127/Other of the Tax Code, as amended (Specify)		A) Other Income #1	B) Other Income #2
19 Actual Amount/Fair Market Value/Net Capital Gains			
20 Final Tax Withheld/Paid			
21 Total Final Tax Withheld/Paid (Sum of Items 18 to 20, 11A, 11B, 17A, 17B, 20A & 20B)			0
Schedule 12B - Gross Income Receipts Exempt from Income Tax (Actual Amount/Fair Market Value)			
1 Proceeds of Life Insurance Policy			0
2 Return of Premium			0
3 Retirement Benefits, Pensions, Gratuities, etc.			0
<b>V) Personal/Real Properties Received thru Gifts, Bequests and Devises</b>			
4 Description of Property (e.g., land, improvement, etc.)		A) Personal/Real Properties #1	B) Personal/Real Properties #2
5 Mode of Transfer (e.g. Donation)			
6 Certificate Authorizing Registration (CAR) No.			
7 Actual Amount/Fair Market Value			
8 Other Exempt Income/Receipts		A) Personal/Real Properties #1	B) Personal/Real Properties #2
9 Other Exempt Income Receipts under section 307(b) of the tax code, as amended (Specify)			
10 Actual Amount/Fair Market Value/Net Capital Gains			
11 Total Income/Receipts Exempt from Income Tax (Sum of Items 1 to 3, 7A, 7B, 8A & 8B)			0

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 APO K&J AND CO., CPAs  
 113 MALVAR STREET, PUERTO PRINCESA CITY  
 DATE: \_\_\_\_\_ 2013





**Authorizer Payment Acknowledgement Receipt**

TIN :	126-494-055
Branch Code :	000
RDO Code :	036
Name of Taxpayer :	DELA TORRE JORGE NEGROSA
Tax Type :	IT
Tax Return Period :	12/31/2015
Bank :	China Banking Corporation
Filing Reference Number :	221600014997206
Payment Transaction Number :	162774269
BancNet Confirmation Number :	212520
Payment Instruction Date :	04/11/2016
Tax Amount Due :	Php 123,725.00
Actual Tax Amount Paid :	Php 123,725.00
Transaction Date :	04/11/2016 02:33:33 PM
Transaction Status :	Approved

[Contact BancNet](#)

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APO KPO AND CO., CPAS  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11 2021

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
**FILING REFERENCE NO.**

TIN	: 126-494-055-000
Name	: DELA TORRE JORGE NEGROSA
RDO	: 036
Form Type	: 1701
Reference No.	: 221600014997206
Amount Payable (Over Remittance)	: 123,725.00
Accounting Type	: C - Calendar
For Tax Period	: 12/31/2015
Date Filed	: 04/11/2016
Tax Type	: IT

**Proceed to Payment**

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*[Signature]*  
**APO KPC AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE:           MAR 11 2021

**ANNABELLE PASTRANA -ONG**  
CERTIFIED PUBLIC ACCOUNTANT  
123 Malvar Street , Puerto Princesa City , Tel. No. 433-4108  
BOA Accreditation No 3884 BIR Accreditation No 06-004085-001-2015

---

**PALAWAN NARRA COMMERCIAL**  
Narra Ave., Narra, Palawan

**INDEPENDENT AUDITOR'S REPORT**

I have examined the accompanying Financial Statements of **PALAWAN NARRA COMMERCIAL (JORGE N. DELA TORRE- PROPRIETOR)** which comprise the Balance Sheet as of December 31, 2015 , Statement of Income for the year then ended .

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Philippine Financial Reporting Standards . This Responsibility includes : designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances .

My responsibility is to express an opinion on these statements based on my audit . I conducted my audit in accordance with Philippine Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of materials misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion .

In my opinion , the financial statements present fairly, in all material respects, the financial position of **PALAWAN NARRA COMMERCIAL** as of December 31, 2015 and of its financial performance and its cash flows for the period then ended in accordance with Philippine Financial Reporting Frameworks.



April 10, 2016



**ANNABELLE PASTRANA -ONG**  
PRC - BOA Accreditation No.3884  
BIR Accreditation No. AN 06-004085-1-2015  
CPA No. 0066201  
PTR No. 775766 01-05-15  
TTN 119-523-314

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**APD KPO AND CO., CPAS**  
123 MALVAR STREET, PUERTO PRINCESA CITY  
DATE: APR 11 2021

**PALAWAN NARRA COMMERCIAL**  
(Jorge N. Dala Torre-Prop.)  
Narra Ave., Narra, Palawan

**BALANCE SHEET**  
As of December 31, 2015  
With Comparative Figures of 2014

**ASSETS**

	2015	2014
<b>Current Assets</b>		
Cash	P 161,366.85	P 2,145,571.61
Accounts Receivable	383,630.00	100,793.00
Merchandise Inventory	5,799,859.27	7,627,388.22
Withholding tax	292,385.20	171,217.32
Prepaid income tax	33,050.00	P 7,980.00
<b>Total Current Assets</b>	<u>6,650,091.32</u>	<u>10,052,920.15</u>
<b>Property and Equipment</b>		
Land	5,150,000.00	5,150,000.00
Building	400,000.00	400,000.00
Less: Accum. Depreciation	295,000.00	275,000.00
Net Book Value	105,000.00	125,000.00
Building II	300,000.00	300,000.00
Less: Accum. Depreciation	120,000.00	105,000.00
Net Book Value	180,000.00	195,000.00
Building III	3,000,000.00	3,000,000.00
Less: Accum. Depreciation	825,000.00	675,000.00
Net Book Value	2,175,000.00	2,325,000.00
Building IV/V	1,500,000.00	1,500,000.00
Less: Accum. Depreciation	150,000.00	75,000.00
Net Book Value	1,350,000.00	1,425,000.00
Warehouse	200,000.00	200,000.00
Less: Accum. Depreciation	90,000.00	80,000.00
Net Book Value	110,000.00	120,000.00
Service Vehicle	1,200,000.00	1,200,000.00
Less: Accum. Depreciation	720,000.00	640,000.00
Net Book Value	480,000.00	560,000.00
Office Equipment	25,000.00	25,000.00
Less: Accum. Depreciation	25,000.00	23,750.00
Net Book Value	-	1,250.00
Furnitures & Fixtures	10,000.00	10,000.00
Less: Accum. Depreciation	10,000.00	9,000.00
Net Book Value	-	1,000.00
<b>Total Property &amp; Equipment</b>	<u>9,550,000.00</u>	<u>9,902,250.00</u>
<b>TOTAL ASSETS</b>	<u>P 16,200,091.32</u>	<u>P 19,955,170.15</u>

**RECEIVED**  
BUREAU OF INTERNAL REVENUE  
25 APR 2016  
P

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MALVAR STREET, PUERTO PRINCESA CITY

# Comprehensive Development and Management Plan

*The Last Paradise Resort*

<u>LIABILITIES AND NETWORTH</u>			
<b>Current Liabilities</b>			
Accrued Taxes	P	86,753.44	P 78,868.77
VAT Payable			119,831.30
Estimated Income tax		435,680.20	213,947.32
Total Current Liabilities		<u>522,413.64</u>	<u>412,645.39</u>
Long-Term-Liabilities-Loans Payable		<u>10,000,000.00</u>	<u>15,000,000.00</u>
<b>Networth</b>			
Jorge N. Dela Torre, Capital		4,542,524.78	3,853,511.70
Add: Net Income		1,135,152.92	689,013.06
Total Networth		<u>5,677,677.68</u>	<u>4,542,524.76</u>
<b>TOTAL LIABILITIES AND NETWORTH</b>	<b>P</b>	<b><u>16,200,091.32</u></b>	<b>P <u>19,955,170.15</u></b>

**CERTIFIED XEROX COPY**

**APO KPO AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11, 2021

**PALAWAN NARRA COMMERCIAL**  
(Jorge N. Dela Torre-Prop.)  
Narra Ave., Narra, Palawan

**INCOME STATEMENT**  
For the Year Ended December 31, 2015  
(With comparative figures for 2014)

	<u>2015</u>	<u>2014</u>
Gross Sales	P 31,035,303.54	P 17,216,814.15
Less: Cost of Sales		
Inventory, beginning	7,627,358.22	7,602,922.86
Add: Purchases-VAT	28,311,537.88	15,381,793.21
Total Goods Available for Sale	35,938,896.10	22,984,716.07
Less: Inventory, end	5,799,659.27	7,627,358.22
	<u>30,139,236.83</u>	<u>15,357,357.85</u>
Gross Income	896,066.71	1,859,456.30
Add: Other Income-Rental	2,148,563.20	1,323,000.00
Total	<u>3,042,629.91</u>	<u>3,182,456.30</u>
Less: Operating Expenses		
Taxes & Licenses	86,753.44	78,866.77
Salaries & Wages	300,000.00	300,000.00
Office Supplies	20,552.00	19,574.00
Transportation & travel	20,048.00	16,706.70
Communications, Light & Water	43,772.29	36,476.91
Fuel & Oil	99,542.89	90,493.54
Repairs & Maintenance	36,900.00	23,800.00
Miscellaneous	20,000.00	25,000.00
Professional Fees	5,000.00	5,000.00
Freight & Handling	137,894.00	131,328.00
Depreciation	352,250.00	352,250.00
Total	<u>1,122,712.62</u>	<u>1,079,495.92</u>
Net Operating Income	1,919,917.29	2,102,960.38
Less: Interest expense	349,104.17	1,200,000.00
Net Income before tax	1,570,813.12	902,960.38
Less: Provision for Income tax	435,660.20	213,947.32
Net Income after tax	<u>P 1,135,152.92</u>	<u>P 689,013.06</u>

**CERTIFIED XEROX COPY**

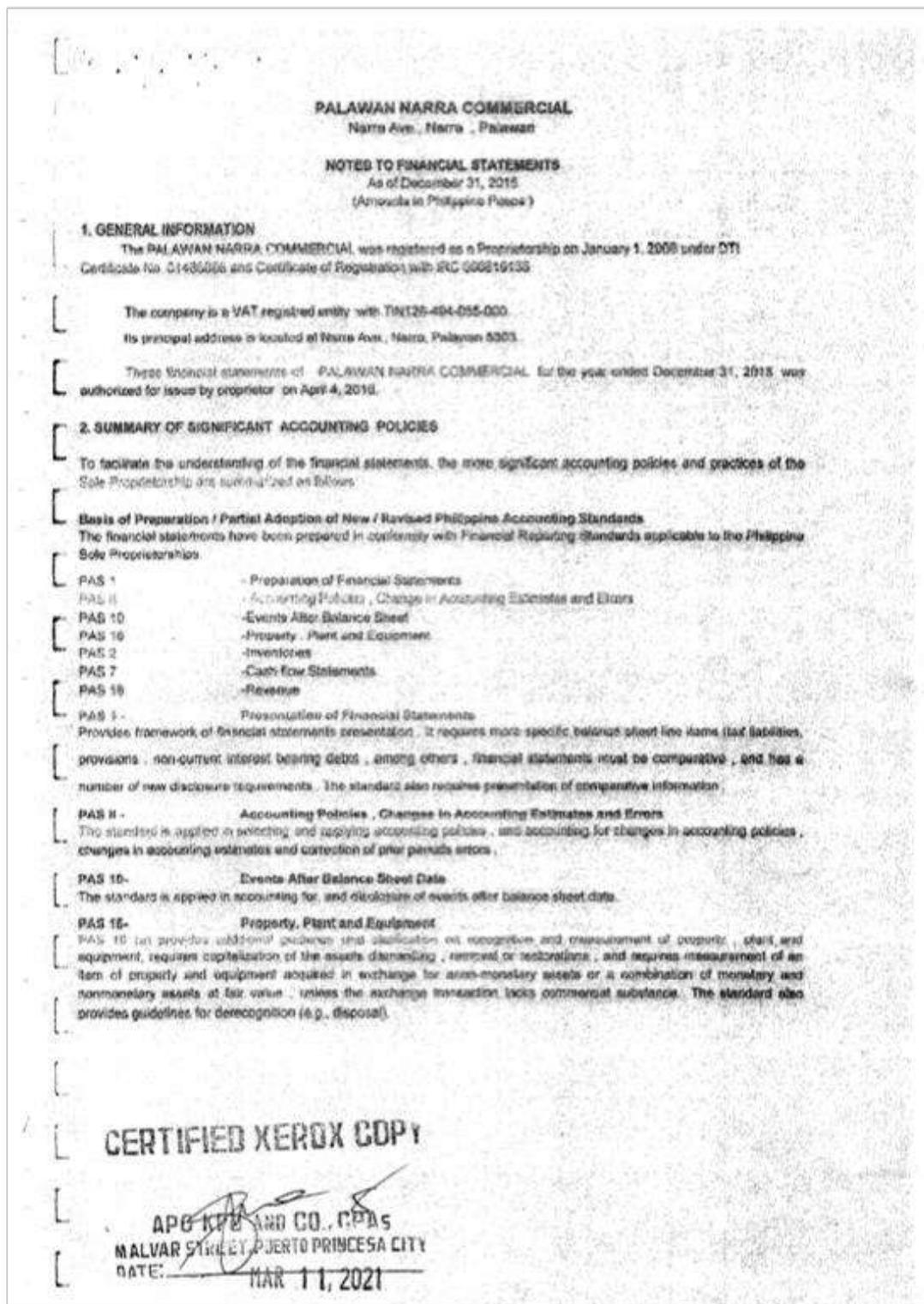
**APC AND CO., CPAS**  
MALVAR STREET, PUERTO PRINCESA City

DATE: MAR 11, 2021

PALAWAN NARRA COMMERCIAL Narra Ave., Narra, Palawan			
CASHFLOW STATEMENTS For the Year Ended December 31, 2015 With Comparative Figure of 2014			
		2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net Income	P	1,135,152.92	P 689,013.06
Adjustments to Reconcile Net Income to Cash Provided by Operating Activities			
Depreciation		352,250.00	352,250.00
Amortization			
Doubtful Accounts			
Changes in Operating Assets and Liabilities			
Decrease (Increase) in :			
Receivables		(262,837.00)	115,000.00
Prepaid Expenses		(146,237.88)	(54,293.24)
Inventory		1,827,698.95	(24,435.36)
Advances to officers and Employees			
Increase (Decrease) in :			
Trade and Other Payable			
Income and Other Taxes Payable		109,768.25	169,406.42
Others: Current Assets			
<b>Net Cash Provided by (used in ) operation Activities</b>	<b>Sum of above rows</b>	<b>P 3,016,796.24</b>	<b>P 1,246,940.88</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
(Increase ) Decrease in Long Term Receivables			
(Increase ) Decrease in Investment			
Reduction(Additions) to property and Equipment			(5,500,000.00)
Others : Other Assets			
<b>Net Cash Provided by (Used in Investing Activities (sum above rows)</b>		<b>-</b>	<b>(5,500,000.00)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from :			
Loans			
Long Term Debt			6,000,000.00
Others :			
Payments of ( Negative Entry )			
Loans		(5,000,000.00)	
Long Term Debt			
Others : Additional Investment			
<b>Net cash Provided by (used in ) Financing Activities</b>		<b>(5,000,000.00)</b>	<b>6,000,000.00</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS (A +B+C)</b>	<b>P</b>	<b>(1,984,204.76)</b>	<b>P 1,746,940.88</b>
Cash and Cash Equivalents			
Beginning of the year		2,145,571.61	398,630.73
<b>END OF THE YEAR</b>	<b>P</b>	<b>161,366.85</b>	<b>P 2,146,571.61</b>

CERTIFIED XEROX COPY

APD TPO AND CO., CPAS  
MALVAR STREET, PUERTO PRINCESA CITY  
DATE: MAR 11, 2021



# Comprehensive Development and Management Plan

The Last Paradise Resort

	2015		2014	
	P		P	
Land		5,150,000.00		5,150,000.00
Building		400,000.00		400,000.00
Less: Accum. Depr'n		225,350.00		275,000.00
Net Book Value		108,050.00		125,000.00
Building II		300,000.00		300,000.00
Less: Accum. Depr'n		125,000.00		106,000.00
Net Book Value		180,000.00		195,000.00
Building III		3,000,000.00		3,000,000.00
Less: Accum. Depr'n		625,000.00		675,000.00
Net Book Value		2,175,000.00		2,325,000.00
Building IV/V		1,500,000.00		1,500,000.00
Less: Accum. Depr'n		150,000.00		75,000.00
Net Book Value		1,350,000.00		1,425,000.00
Warehouses		200,000.00		200,000.00
Less: Accum. Depr'n		60,000.00		85,000.00
Net Book Value		110,000.00		125,000.00
Service Vehicle		1,200,000.00		1,200,000.00
Less: Accum. Depr'n		720,000.00		640,000.00
Net Book Value		480,000.00		560,000.00
Office equipment		20,000.00		25,000.00
Less: Accum. Depr'n		25,000.00		23,750.00
Net Book Value		-5,000.00		1,250.00
Furniture & Fixtures		10,000.00		10,000.00
Less: Accum. Depr'n		10,000.00		9,000.00
Net Book Value		-		1,000.00
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>P</b>	<b>9,550,000.00</b>	<b>P</b>	<b>9,502,250.00</b>

**PAS 2 - Inventories**  
Prescribes the accounting treatment for inventories

	2015		2014	
	P		P	
Total Inventory	P	8,798,659.27	P	7,627,358.22

**PAS 7- Cash Flow Statements**  
Prescribes the provisions of information about the historical changes in cash equivalents of an entity by means of a cash flow statement which classifies cash flows during the period from Operating, Investing and Financing.

**PAS 18 Revenue**  
Prescribed the accounting treatment for revenues arising from certain types of transaction and events.

	2015		2014	
	P		P	
<b>Gross Sales</b>	<b>P</b>	<b>21,075,303.54</b>	<b>P</b>	<b>17,218,914.16</b>
Cost of sales				
Merchandise inventory - Beg		7,627,358.22		7,602,932.86
Add: Purchases		28,311,637.88		15,261,788.21
Total Available for Sale		35,939,000.10		22,864,721.07
Less: Merchandise Inventory - End		6,758,659.27		7,627,358.22
<b>Total Cost of Sales</b>	<b>P</b>	<b>30,139,238.83</b>	<b>P</b>	<b>16,367,257.85</b>
Gross income	P	966,064.71	P	1,550,456.30
Add: Other Income- Rental		2,148,563.20		1,323,000.00
<b>Total Revenue</b>	<b>P</b>	<b>3,042,628.91</b>	<b>P</b>	<b>3,182,456.30</b>

**CERTIFIED XEROX COPY**

*[Signature]*

**APD KPO AND CO., CPAs**  
MALVAR STREET, PUERTO PRINCESA CITY  
MAR 11 2004

**Revenue Recognition**  
Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the business and the amount of revenue can be measured reliably. Revenues from transactions of the business are recognized on a cash basis.

**Cash and Cash Equivalents**  
Cash includes cash on hand and in banks. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and with original maturities of three months or less and that are subject to an insignificant risk of change in value.

**Financial Assets Receivables**  
Receivables, if any, are valued at face value, net of allowance for doubtful accounts and any other adjustments that will reduce the amount to its estimated realizable value. The allowance for doubtful accounts is determined after study of the estimated collectability of the receivable balances and evaluation of such factors as aging of the accounts, collection experience of the cooperative in relation to the particular receivable, past and expected loss experiences, and existing doubtful accounts.

**Inventories**  
Inventories are assets which are held for sale in ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories are valued at the lower of cost and net realizable value.

**Property and Equipment**  
Property and Equipment are carried at cost less accumulated and impairment in value. Depreciation is computed using the straight line methods over the estimated useful lives of the properties.

**Financial Liabilities**  
Financial liabilities include bank loans, trade and other payables. All interest related charges are recognized at Statement of Operations under the caption on Finance Costs.

Trade payables are recognized at their nominal value.

Financial liabilities are derecognized from the balance sheet only when the obligations are extinguished either through discharge, cancellation or expiration.

**Cost and Expenses**  
Cost and Expenses, not directly attributable to capitalizable assets or projects are recognized and charged to operations as incurred.

	2015	2014
Transportation and Travel Expenses	20,048.00	16,706.70
Salaries and Wages	300,000.00	300,000.00
Communication, Light & Water	43,772.25	36,470.81
Repairs & Maintenance	38,000.00	23,800.00
Office Supplies	29,362.00	19,574.00
Taxes and Licenses	30,753.44	79,889.77
Fuel and Oil	99,942.29	99,459.54
Professional Fees	5,000.00	5,000.00
Interest Expense	248,164.17	1,200,000.00
Freight & Handling	137,864.00	131,320.00
Miscellaneous Expenses	20,000.00	25,000.00
Depreciation Expense	352,280.00	382,250.00
<b>Total Expenses</b>	<b>1,475,816.79</b>	<b>3,278,489.82</b>

**Accounting Estimates**  
The preparation of financial statements in accordance with accounting principles generally accepted in the Philippines requires the Proprietors to make estimates and assumptions that affect the reported amount on income, expenses, resources, liabilities and disclosure of contingent resources and liabilities. Actual results could differ from those estimates.

**CERTIFIED XEROX COPY**

APG KPO AND CO., CPAS  
MALVAR STREET, PUERTO PRINCESA CITY

**ASSETS:**

	2015	2014
Merchandise Inventory	P 5,700,858.27	P 7,627,358.22
Withholding Tax	392,385.20	171,217.32
<b>TOTAL</b>	<b>P 6,093,243.47</b>	<b>P 7,798,575.54</b>

**LIABILITIES:** These are composed of the amounts owed by the business from its suppliers and to the Government. Long-Term liability of the business comes from Loans secured of.

**INCOME TAXES:**

Net Income	P 1,670,813.12	
Personal Exemption	(50,000.00)	
Additional Exemption	(30,000.00)	
Taxable Income	1,470,813.12	Tax Due
P500,000		P 125,000.00
970,813.12 x 0.32		310,660.20
<b>TOTAL</b>		<b>435,660.20</b>
Creditable Tax Withheld		392,385.20
Quarterly ITR		33,050.00
<b>TOTAL</b>		<b>110,225.00</b>

**INCOME RECOGNITION**

As a note, the company adopts recognition of revenues is on a modified accrual basis.

**3. MANAGEMENT'S SIGNIFICANT ACCOUNTING JUDGEMENT AND ESTIMATES**

**3.1 Judgments**

The preparation of the Financial Statements in conformity with Financial Reporting Framework (in reference to the Generally Accepted Accounting Principles of the Philippines) requires management to make estimates and assumptions that affects the amounts reported in the Financial Statements and accompanying notes. The estimates and assumptions used in the financial statements are based upon management's evaluation of relevant facts and circumstances as of the date of financial statements. Actual results could differ from those estimates, assumptions and assumptions and circumstances and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**3.2 Estimates**

In the application of accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

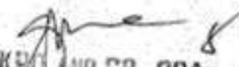
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following represents a summary of the significant estimates and judgments and the related impact and associated risks in the Cooperative's financial statements.

**Allowance for Doubtful Accounts**

The Proprietorship assesses whether objective evidence of impairment exist for receivables and due from related parties that are individually significant and collectively for receivables that are not individually significant. Allowance for doubtful accounts is maintained at a level considered adequate to provide for potentially uncollectible receivables.

**CERTIFIED XEROX COPY**

  
**APO K... AND CO., CPAs**  
 MAI... PRINCESA CITY  
 MAD...

## **Attachment 8**

Endorsement of Barangay Buena Suerte for the application of SAPA



Republic of the Philippines  
Province of Palawan  
Municipality of El Nido  
Barangay Buena Suerte Zone II  
OFFICE OF THE SANGGUNIANG BARANGAY

Excerpts from the minutes of the Regular Session of the Sangguniang Barangay of Barangay Buena Suerte, El Nido, Palawan, held on the 5<sup>th</sup> day of November 2021 at 9:00 in the morning.

Presents:

Hon. Ricky C. Ballena	Punong Barangay/P.O
Hon. Ernie V. Dreo	Barangay Kagawad
Hon. Jeronimo V. Casumpang	-do-
Hon. Jeremie D. Romero	-do-
Hon. Dante A. Villanueva	-do-
Hon. Lucilo M. Paragatos Jr.	-do-
Hon. Jane P. Magdangal	-do-
Hon. Labella D. Fabellon	-do-
Hon. Louie G. Asarce	SK Chairman
Hon. Rolando S. Dajao	I.P Representative
xxx	xxx

xxx

Resolution No. 047  
Series of 2021

A RESOLUTION FAVORABLY ENDORSING THE REQUEST OF MR. JORGE DELA TORRE TO SANGGUNIANG BAYAN OF EL NIDO, PAMB-ENTMPRA, DENR, PCSD AND OTHER CONCERNED AGENCIES THE APPLICATION FOR SPECIAL AGREEMENT WITHIN THE PROTECTED AREA (SAPA) LOCATED AT SEVEN COMMANDO, BARANGAY BUENA SUERTE, EL NIDO, PALAWAN

WHEREAS, Mr. Jorge Dela Torre is the actual occupant of a certain portion of a parcel of land designated as Lot No. 286 Cad 1037-D, classified or belongs to timberland located at Seven Commando, Barangay Buena Suerte, El Nido, Palawan

WHEREAS, Mr. Jorge Dela Torre intent to apply for a Special Agreement within the Protected Area (SAPA) for a combination of residential and commercial project.

WHEREAS, the proposed residential and commercial project is within the commerce of this barangay commonly for fishing and tourism development and range to the second with a large inhabitant.

NOWHEREFORE, on motion made by Hon. Jane P. Magdangal and unanimously approved by the majority members of the council, so be it

RESOLVED AS IT IS HEREBY RESOLVED, a resolution favorably endorsing the request of r. Jorge Dela Torre to Sangguniang Bayan of El Nido, PAMB-ENTMPRA, DENR, PCSD and other concerned agencies the application for SPECIAL AGREEMENT WITHIN THE PROTECTED AREA (SAPA) located at Seven Commando, Barangay Buena Suerte, El Nido, Palawan

RESOLVED FINALLY, that copy of this resolution will be forwarded to, Mr. Jorge Dela Torre, Sangguniang Bayan of El Nido, PAMB-ENTMPRA, DENR, PCSD, NLGOO and other concern agencies for their information and guidance

I HEREBY CERTIFY to the correctness of the above quoted resolution.

Certified true and correct:

GRACE C. SERVANDO  
Barangay Secretary

ATTESTED:

HON. RICKY C. BALLENA  
Presiding Officer

CONFORMED:

HON. ERNIE V. DREO  
Barangay Kagawad

HON. JERONIMO V. CASUMPANG  
Barangay Kagawad

HON. JEREMIE D. ROMERO  
Barangay Kagawad

HON. DANTE A. VILLANUEVA  
Barangay Kagawad

HON. LUCILO M. PARAGATOS JR  
Barangay Kagawad

HON. JANE P. MAGDANGAL  
Barangay Kagawad

HON. LABELLA D. FABELLON  
Barangay Kagawad

HON. LOUIE G. ASARCE  
SK Chairperson

HON. ROLANDO S. DAJAO  
I.P Representative

Approved:

HON. RICKY C. BALLENA  
Punong Barangay

## **Attachment 9**

Barangay Certification issued to Jorge Dela Torre as claimant of certain portion of parcel of land (Lot No. 286, Cad 1037-D) of an area of 15,000 sqm.

CERTIFICATION OF OWNERSHIP | 2018

**BARANGAY BUENA SUERTE  
OFFICIALS 2013-2017**

**HON. RICKY C. BALLENA**  
Punong Barangay

Barangay Kagawad

**HON. ALMAR M. VILLARIN**  
Barangay Kagawad

**HON. PERLY R. DELLOSA**  
Barangay Kagawad

**HON. ROQUE B. ULANDAY**  
Barangay Kagawad

**HON. JEREMIE D. ROMERO**  
Barangay Kagawad

**HON. ANDRES B. CAPONES SR.**  
Barangay Kagawad

**HON. GINA F. FABABIER**  
Barangay Kagawad

**HON. ERNIE V. DREO**  
Barangay Kagawad

**HON. ROLANDO S. DAJAO**  
I.P Representative

**JANE P. MAGDANGAL**  
Barangay Secretary

**EMERITA D. HUERTO**  
Barangay Treasurer



Republic of the Philippines  
Province of Palawan  
Municipality of El Nido  
Barangay Buena Suerte Zone II  
OFFICE OF THE PUNONG BARANGAY  
**BARANGAY CERTIFICATION**

To Whom It May Concern:

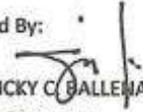
This is to CERTIFY that **JORGE DELA TORRE**, Filipino citizen, Married and a resident of Osmena street, Narra, Palawan. He claimed to be the occupant/Claimant of a certain portion of a parcel of land identified as Lot No. 286, Cad. 1037-D containing an area of **FIFTEEN THOUSAND SQUARE METERS (15,000 sq.m)** located at Sitio Ipil II, Commando, Barangay Buena Suerte, El Nido, Palawan

Certify further as per documents submitted in this Barangay, The said portion of Lot No. 286 Cad 1037-D classified as Timberland by DENR CENRO as per certification issued on March 15, 2012

Certify furthermore that the said portion of Lot No. 286 Cad. 1037-D acquired by Jorge Dela Torre by a waiver of Rights from Ma. Fatima Fenis executed on August 30, 2012 under Doc. No. 378, Page No. 017, Book No. 002 series od 2012 by Atty. Jason C. Abulon.

This Certification is being issued this 13<sup>th</sup> day of March 2018 at Barangay Buena Suerte, El Nido, Palawan for whatever legal purpose it may serve it best.

Attested By:

  
**HON. RICKY C. BALLENA**  
Punong Barangay-

Paid Under O.R No. 2947959 V  
Amount Paid P250.00  
Issued at Buena Suerte  
Issued on March 13, 2018

## **Attachment 10**

Zonal Valuation issued by Bureau of Internal Revenue



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Revenue District Office No. 36  
Puerto Princesa City - Palawan

PROVINCE: PALAWAN  
CITY/MUNICIPALITY: EL NIDO

BARANGAY:	BUENA SUERTE (Poblacion)	D.O No. Effectivity Date	72-17 23-Dec-17
STREET NAME/ SUBDIVISION/CONDOMINIUM	VICINITY	CLASSIFICATION	2ND REVISION ZV/SQ.M
PUTING BATO		CR	5,000.00
		RR	3,500.00
SAN JOAQUIN		CR	18,000.00
		RR	3,500.00
SERENA ST		CR	17,500.00
		RR	12,500.00
REAL ST		CR	22,500.00
		RR	20,000.00
ALL OTHER STREETS		CR	13,500.00
		RR	10,000.00
INTERIOR LOTS		RR	10,000.00
		A3	450.00
		A4	450.00
SEASHORE & BACUIT BAY	SEASHORE	A39	6,000.00
		AS0	400.00

Issued upon the request of MS. ROSALINDA R. ARENAS, representative of Mr. Jorge N. Dela Torre, for whatever purpose it may serve him/best. Given this 18th day of October, 2021 in the City of Puerto Princesa, Province of Palawan.

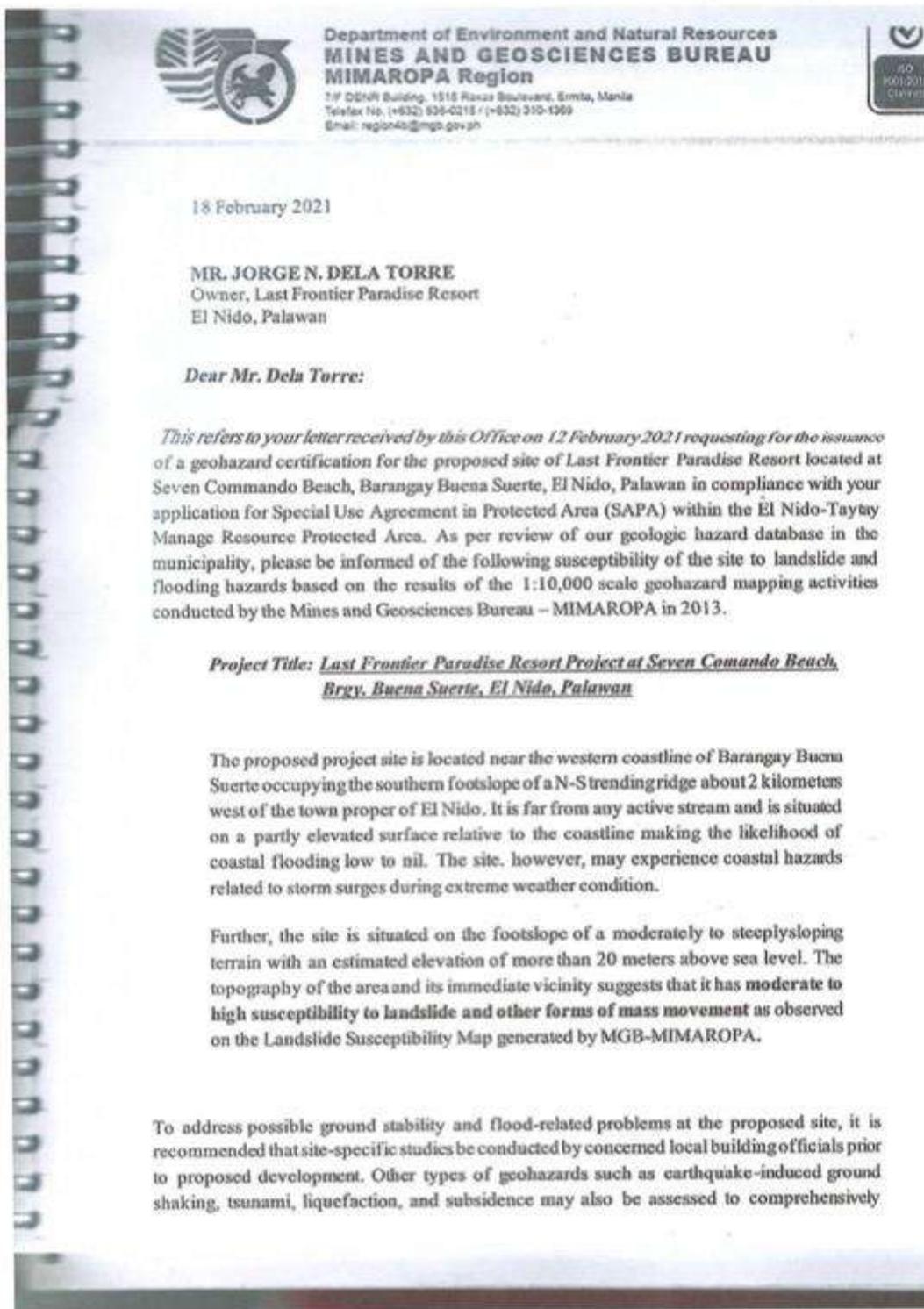


*[Signature]*  
ATTY. ALEXANDER S. TOLENTINO  
Chief, Assessment Section

D. R. No. 2021-004868-004622  
DATE : 10/15/2021  
AMOUNT: Php.100.00  
PLACE : PRCITY

## **Attachment 11**

Geohazard Certification issued by DENR – Mines and Geoscience Bureau of Region IV-B

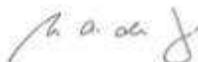


determine the suitability of the area for resort project. The assessment for the earthquake-related geohazards may be requested from the Philippine Institute of Volcanology and Seismology (PHIVOLCS). For storm surge and other meteorological hazards, the proponent may request for meteorological data from the Philippine Atmospheric, Geophysical, and Astronomical Services Administration (PAGASA).

For your reference and guidance, attached herewith are the flood and landslide hazard susceptibility maps of portion of El Nido, Palawan showing the location of the proposed resort project.

This serves as the required **geohazard certification** for the above project site.

Very truly yours,

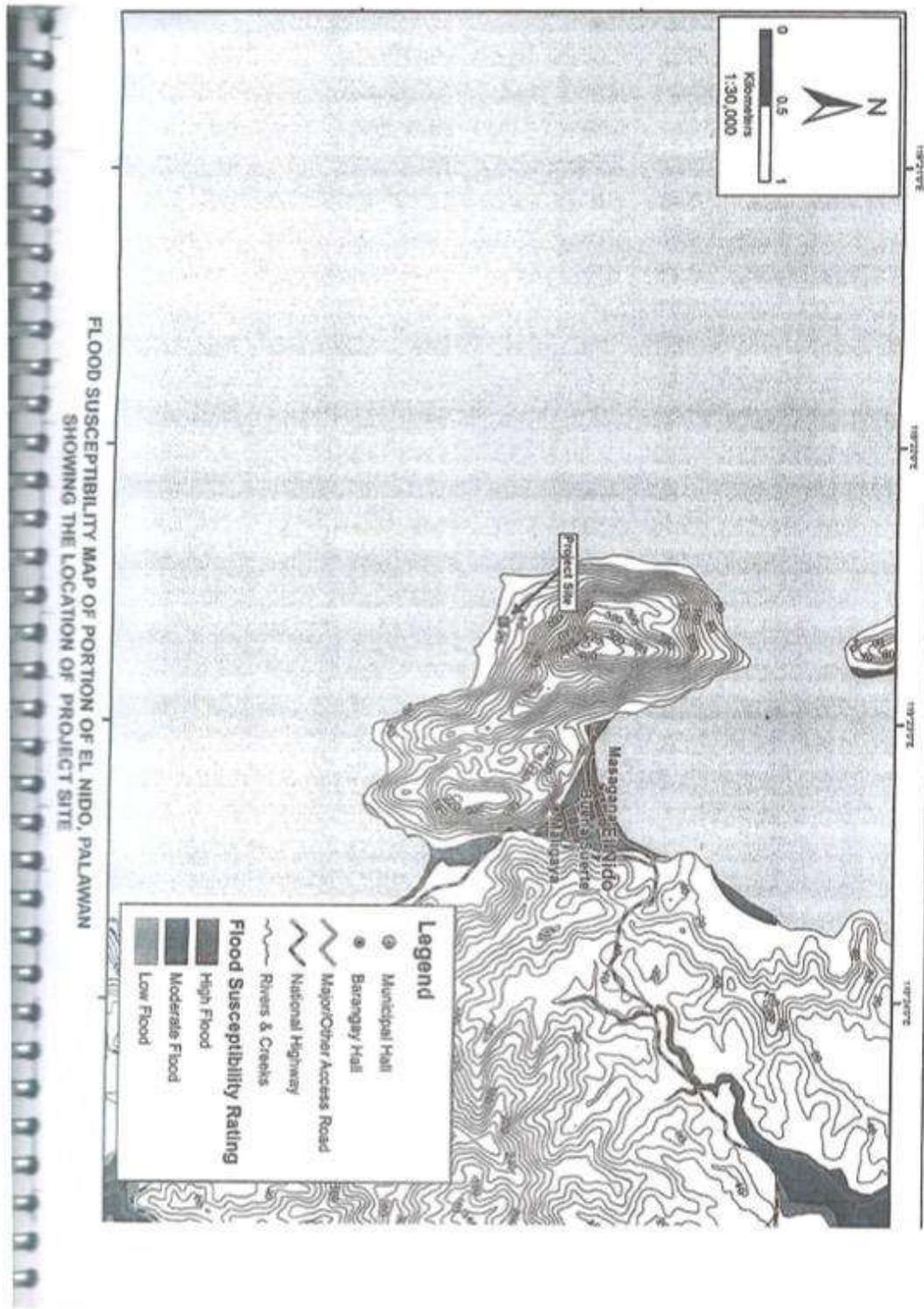


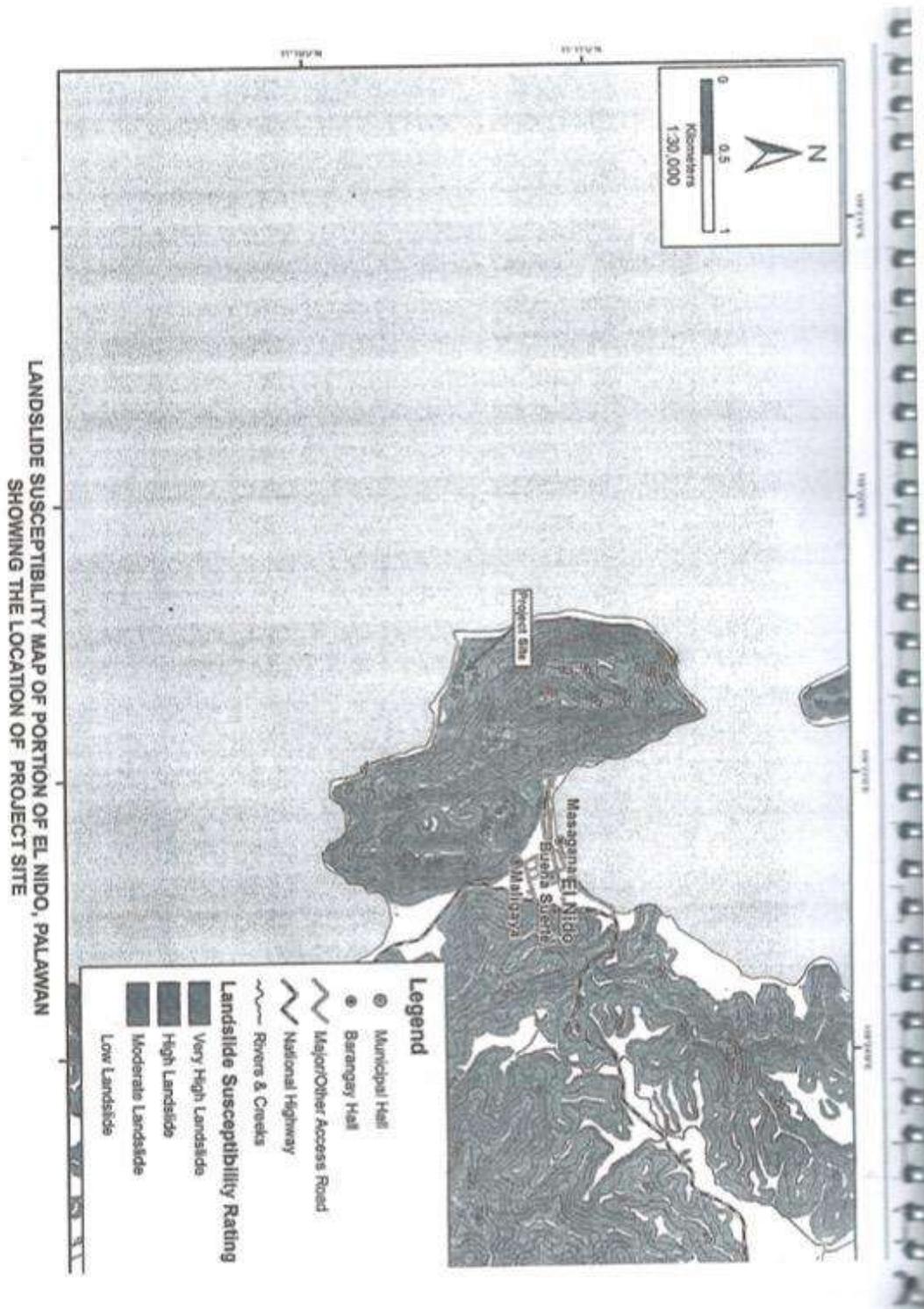
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Jesus Roland Angara  
Date: 2021.02.21 16:50:56  
+08'00'

**ROLAND A. DE JESUS, CESO V**  
Assistant Director  
Regional Director in concurrent capacity  
MGB MIMAROPA Region

Attachments: as stated

Note: This certification should not be used as a substitute for any detailed geohazard investigation report intended for the above project site.





**Attachment 12**  
ECAN Zoning Certification



Republic of the Philippines  
Office of the President  
PALAWAN COUNCIL FOR SUSTAINABLE DEVELOPMENT



**ECAN ZONING CERTIFICATION\***  
(This certification is a prerequisite prior to processing of SEP Clearance)

**I. Project Information**

- i. Type of Project Beach Cottages
- ii. Purpose of the project For Tourism, Visit & Bathing  
Purposes
- iii. Project Proponent:  
Name Last Frontier Paradise of Comanda  
Complete Address Seven Comanda, Brgy. Buenavista, El Nido, Pa  
Authorized Representative Rosalinda B. Apones  
Contact Number 0939921 2499 / 09175434854
- iv. Magnitude of Project:  
Project Area (Has.) 1.04 hectares  
Project Location: Seven Comanda, Brgy. Buenavista, El Nido, Palau

I hereby certify to the accuracy of the foregoing

ROSALINDA B. APONES  
Proponent/Authorized Representative

10-24-14  
Date

**II. ECAN Zoning Location**

- i. Attachment: Location Map  
( ) 1:50,000 location map with corresponding technical description

ii. Applied area falls within the following zones of ECAN:

ZONE CLASSIFICATION	AREA (Has)	REMARKS
( ) Core zone,		
( ) Restricted-use zone		
( ) Controlled-use zone		
( ) Traditional-use zone		
(x) Multiple-use zone	<u>1.04 ha</u>	

iii. Application/Filing Fee paid: Official Receipt No. 617103 Date: 11/1/2014  
Certified as to within:

- ( ) Allowable zones : Proceed SEP Clearance Application
- ( ) Non-allowable zones: Not eligible for SEP Clearance
- ( ) Allowable Zones as identified in item II ii: May proceed SEP Clearance  
\* Application based on the attached revised map.

*N All allowable zones are still subject to field validation and further evaluation prior to issuance of SEP Clearance.*

Fernando E. Padilla  
PCSDS Technical Staff/GIS Staff

Wynne Pragas  
EMPD Chief/Annexing Officer

11/5/14  
Date



## **Attachment 13**

### **Certification of Compliance on Allowable Easement**



Republic of the Philippines  
Department of Environment and Natural Resources  
MIMAROPA Region

DENR CENRO  
PALAWAN RECORDS  
RECEIVED

DATE: 18 24 SEP 2021

**CERTIFICATE OF COMPLIANCE ON ALLOWABLE EASEMENT**

This is to certify that **Seven Commando Beach**, a commercial establishment represented by **Jorge Dela Torre**, with an approximate area of **Five Thousand One Hundred Twenty Four and Five Tenths (5, 124.5) sq. m.** located in **Barangay Buena Suerte, El Nido, Palawan**, is compliant to **forty (40) meters** legal easement, whereby no structures was illegally observed to have encroached the said legal easement, pursuant to **Article 51, Chapter IV of PD 1067** dated **31 December 1976** known as **Water Code of the Philippines**, as per ground delineation/ demarcation conducted by the **Easement Inspection Team of Protected Area Superintendent, El Nido -Taytay Management Resources Protected Area** located at **Masagana, El Nido, Palawan**. A recommendation on compliance was issued per **Memorandum** dated **September 10, 2021**, addressed to the **Regional Executive Director from PASu ENTMPA**, and **Memorandum** dated **September 20, 2021** from **CENRO-Taytay** and from **PENRO-Palawan**.

The area applied for **SAPA** is within the **Proclaimed Protected Area of El Nido Taytay Management Resource Protected Area (ENTMRPA)** with **Proclamation No. 32** dated **Oct. 8, 1998** **Proclamation No. 32** dated **October 8, 1998** with assigned **Lot No. 286, Cad1037-D**, classified as **Timberland** under **Project V, Land Classification (LC) Map No. 473** dated **January 24, 1925**.

This certification is issued for **easement compliance** purposes only and does not exempt the applicant from complying whatever **Notice of Violation (NOV)** issued in case of violation of existing environmental laws, rules and regulations.

Issued on **SEP 22 2021** for whatever legal purpose it may serve.

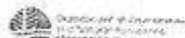
Recommending Approval:

**VICENTE B. TUDDAO, JR., Ph.D. CESO IV**  
Assistant Regional Director for Technical Services

Approved By:

**MARIA LOURDES G. FERRER, CESO III**  
Regional Executive Director

CERTIFIED XEROX COPY  
EL NIDO, BASE  
10 X - RECORDS



Doc ID: 71580

Guides/AE/09-20-21

1515 1/2 S Building, Roxas Boulevard, Ermita, Manila 1000  
DENR NCRP (632) 7553300 / 7553330 Fax: 27092281  
Direct Line: (632) 4059147, Facsimile: (632) 4050946  
Email: denr@denr.gov.ph

DENR MIMAROPA - RECORDS SECTION  
22 SEP 2021  
RECORDED  
11-18

## **Attachment 14**

**Certification on SAPA Endorsement by PAMB issued  
by PASu-ENTMRPA**

Republic of the Philippines  
Department of Environmental and Natural Resources  
MIMAROPA Region  
Community Environment and Natural Resources Office  
**EL NIDO-TAYTAY MANAGED RESOURCE PROTECTED AREA**  
Calle Real, Bgy. Masagana, El Nido, Palawan 5313  
Telephone No: 048-716-0674  
Email: denr\_pao\_elnidopal@yahoo.com / entmrpa@gmail.com

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**CERTIFICATION**

THIS IS TO CERTIFY that the Special Use Agreement in Protected Area (SAPA) application of "THE LAST PARADISE RESORT" of Mr. Jorge Dela Torre covering an area of 5,124 sq.m located in Seven Commando, Bgy. Buena Suerte, El Nido, Palawan was favorably endorsed by the Protected Area Management Board (PAMB) on its En banc meeting on November 17, 2021 held at the Cafeteria, Barangay Maligaya, El Nido, Palawan. The resolution endorsing the said project is still subject for approval and signature of the Chairman of ENTMRPA PAMB, the Regional Executive Director, DENR- MIMAROPA.

Issued this 18<sup>th</sup> day of November 2021 at the ENTMRPA-Protected Area Management Office, El Nido, Palawan.

DENR - PAO  
MIMAROPA REGION  
COMMUNITY ENVIRONMENT AND NATURAL RESOURCES OFFICE  
EL NIDO, PALAWAN

*Relaxing*  
11-18-2021  
1878

*Mildred A. Suza*  
**MILDRED A. SUZA**  
SVEMS/ PASU-ENTMRPA

O.R No. : 4017698  
Amount Paid : 60-00  
Date Issued : 11-18-2021  
Place Issued : DENR- PAMO ENTMRPA

## **Attachment 15**

Endorsement of Sangguniang Bayan ng El Nido for the application of SAPA



Republic of the Philippines  
Province of Palawan  
Municipality of El Nido

**OFFICE OF THE SANGGUNIANG BAYAN**

December 16, 2021

**MR. JORGE N. DELA TORRE**  
Barangay Buena Suerte  
El Nido, Palawan

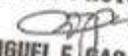
Sir:

I am furnishing herewith Resolution No. 21-237, adopted by the Sangguniang Bayan of El Nido, Palawan in its Session for your information.

Please acknowledge receipt hereof.

Very truly yours,

  
**MIGUEL F. GACASA**  
Secretary to the Sanggunian

**CERTIFIED PHOTOCOPY:**  
  
**MIGUEL F. GACASA**  
SECRETARY TO THE SANGGUNIANG  
DATE: 5-25-2022  
**EL NIDO, PALAWAN**



Republic of the Philippines  
Province of Palawan  
Municipality of EL Nido

### OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF EL NIDO, PALAWAN HELD AT THE SANGGUNIANG SESSION HALL ON NOVEMBER 29, 2021.

Present:

HON. LUNINGNING L. BATOY	Municipal Vice Mayor, PO
HON. BERNARDO D. LEGASPI	SB Member
HON. ROSANO G. LLANERA	-do-
HON. MATEO A. CANTUBA	-do-
HON. JUN M. MONES	-do-
HON. EDNALYN B. NANGIT	-do-
HON. JOHN ROSTUM T. VIDAL	-do-
HON. ARACEL A. BACOLOD	-do-, ABC President
HON. PROSPERO D. CASTRO	-do-, IPMR/IP's Rep.

xxx

xxx

xxx

### RESOLUTION NO. 21-237

A RESOLUTION FAVORABLY ENDORSING FOR THE SPECIAL USE AGREEMENT IN PROTECTED AREA (SAPA) THE APPLICATION OF LAST PARADISE RESORT OWNED BY MR. JORGE N. DELA TORRE WITH AN AREA OF 5,124 SQUARE METERS LOCATED AT SEVEN (7) COMMANDO'S, BARANGAY BUENASUERTE, EL NIDO, PALAWAN.

Authored by: Hon. Mateo A. Cantuba  
Hon. Rosano G. Llanera  
Hon. Christine Nicole G. Lim

WHEREAS, that the application of Last Paradise Resort owned by Mr. Jorge N. Dela Torre located at Seven (7) Commando's, Barangay Buenasuerte in connection with their application for Special Use Agreement in Protected Area (SAPA) was approved by the PAMB in their meeting last November 17, 2021;

WHEREAS, that this SAPA application is really needed in his Last Paradise Resort Project;

WHEREAS, during the PAMB Meeting all the documents were submitted by the Chairman of the Project Evaluation Committee (PEC) to the plenary for proper evaluation and validation;

WHEREAS, that after the presentation of the PEC Chairman to the members of the PAMB, a member from the body moved for the approval of this SAPA application and be forwarded to the National Commission on Indigenous Peoples (NCIP) Regional Office at the corner of EDSA and P. Tuazon St., Cahao, Quezon City.

R

## **Attachment 16**

Certificate of Non-Overlap issued by National  
Commission for Indigenous Peoples



Republic of the Philippines  
OFFICE OF THE PRESIDENT  
NATIONAL COMMISSION ON INDIGENOUS PEOPLES  
MIMAROPA REGIONAL OFFICE  
3rd Floor Argo Building, 574, EDSA, corner P. Tuazon Avenue,  
Quezon City, 1100 Metro Manila  
region4b@ncip.gov.ph

Control No. CNO-R4B-2022-01-006

### CERTIFICATE OF NON-OVERLAP

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the applied area for the proposed Special Use Agreement in Protected Area (SAPA) Application for the implementation of "The Last Paradise Resort" (resort and bathing) project of Mr. Jorge Dela Torre located in the Ipil II, Seven Commando, Brgy. Buena Suerte, El Nido in the Province of Palawan DOES NOT OVERLAP any Ancestral Domain/Land of Indigenous Cultural Communities/ Indigenous Peoples based on the (assessment of secondary data/ field-based investigation conducted) in accordance with National Commission on Indigenous Peoples Administrative Order No. 3, Series of 2012.

THIS IS TO CERTIFY FURTHER that the proponent is required to undergo Free and Prior Informed Consent (FPIC) process in accordance with the Affidavit of Undertaking, in the event it is determined that there is, in fact, an overlap, in whole or in part, with any ancestral domain/land.

This Office, however, reserves whatever action needed to be undertaken to protect the rights and interests of the Indigenous Cultural Communities/Indigenous Peoples concerned, including the cancellation/revocation of this certification, as the case may be.

Issued in compliance with Section 59 of Republic Act No. 8371, otherwise known as the Indigenous Peoples Rights Act (IPRA) of 1997.

Done this 28<sup>th</sup> day of February at NCIP Regional Office, Quezon City, Philippines.

Certified:

  
DR. MARIE GRACE T. PASCUA, CESO III  
Regional Director

Concurred:

  
GEORGE M. LARGADO  
Commissioner  
Island Group and the rest of the Visayas



Copy Furnished:  
1.ADO  
2.AM: Argo Delta Team  
3.ODice of the Ethnographic  
Culture Center  
4.Palawan Provincial Office  
5.NCIP CSC Office

NCIP - PALAWAN P. L.  
CERTIFIED TRUE COPY  
DATE: 2/28/2022  
34

Page 2 of Res. No. 21-237

NOW, THEREFORE, on motion of SB Member Cantaba and was duly seconded by SB Member Llanera, be it

RESOLVED, AS IT IS HEREBY RESOLVED, to favorably endorse for the Special Use Agreement in Protected Area (SAPA) the application of Last Paradise Resort owned by Mr. Jorge N. Dela Torre with an area of 5,124 square meters located at Seven (7) Commando's, Barangay Buenasuerte, El Nido, Palawan.

RESOLVED FINALLY, that copies of this resolution be furnished to the Provincial Officer of the NCIP Provincial Office at Bgy. Sta. Monica, Puerto Princesa City, NCIP Regional Office, Cubao, Quezon City, the PENRO Office, Puerto Princesa City, the DENR, Puerto Princesa City and to the owner of Last Paradise Resort, Seven (7) Commando's, Barangay Buenasuerte, El Nido, Palawan for their information and appropriate action.

ADOPTED.

XXX

XXX

XXX

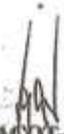
I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
MIGUEL F. GACASA  
Secretary to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY  
ADOPTED:

  
LUNINGNING L. BATOY  
Municipal Vice Mayor, PO

APPROVED:

  
EDNA GACOT-LIM  
Municipal Mayor

*This document is not valid without Municipal Official Dry Seal*

## **Attachment 17**

SEP Clearance issued by Palawan Council for Sustainable Development



Republic of the Philippines  
(Republic Act No. 7611)  
**PALAWAN COUNCIL FOR SUSTAINABLE DEVELOPMENT**

## SEP CLEARANCE

No. SAPA-042122-017

Pursuant to the mandate of the Palawan Council for Sustainable Development (PCSD) under Republic Act 7611 and concurred by the Department of Environment and Natural Resources (DENR) as provided in its Memorandum of Agreement with PCSD dated 29 December 1994, this SEP Clearance is issued to:

**SPECIAL-USE AGREEMENT IN PROTECTED AREAS (SAPA)  
FOR LAST PARADISE RESORT**

Name of Project

**Seven Commando Beach, Barangay Buena Suerte, El Nido, Palawan**

Project Location (Street, Sitio, Barangay, Municipality)

Name of Proponent

**Mr. Jorge N. Dela Torre**

Address of Proponent

**Seven Commando Beach, Barangay Buena Suerte, El Nido, Palawan**

This Clearance is issued this 21<sup>st</sup> day of April 2022 in Puerto Princesa City.

**PCSDS**  
CERTIFIED  
TRUE PHOTO COPY  
Date: MAY 17 2022  
Signature: *[Signature]*



**JOSE CH. ALVAREZ**  
Chairman, PCSD

O.R. No.: 0574231  
Date: 4/17/22  
Amount: ₱ 2,000.00

**Not Valid Without PCSD Official Seal  
(PLEASE SEE OVERLEAF FOR THE TERMS AND CONDITIONS OF THIS CLEARANCE)**

*Vision:* Palawan, an innovative and dynamic global center of sustainable development  
*Mission:* PCSDS as the driver of environmental conservation and inclusive development in Palawan, a biosphere reserve and science-for-sustainability site, guided by the Strategic Environmental Plan

HEAD OFFICE:  
PCSDS Wing, 100th Anniversary Road,  
1104 West Avenue, Puerto Princesa City, Palawan, Philippines  
Tel: (+63) 917-7081 / (+63) 917-7081-2175

REGIONAL MANDALAY OFFICE:  
Room 103, 6th Western Residences,  
817 West Avenue, 1104 Quezon City, Philippines  
Tel: (+63) 875-7081 / (+63) 875-2175

## TERMS AND CONDITIONS

This Clearance is issued subject to the terms and conditions stipulated below:

1. Limit the use of 0.51246 has. for SAPA purposes only:

Tie Line	Bearings	Distance
1	N.66°17' 43.67" W.	41.02 m
2	N.63°23'42.04" E.	58.35 m
3	N.10°40'0.49" W.	48.79 m
4	S.67°34'24.01" W.	95.44 m
5	S.7°56'57.19" W.	55.68 m

Starting from these geographic coordinates- Longitude 119°22'46.32", Latitude 11°10'26.4"

2. Subject the expansion and development of the SAPA area and future expansion of project facilities to a separate SEP Clearance;
3. In case there is a need for additional condition(s) to ensure environmental integrity and public safety as a result of regular monitoring/inspection, the same shall be imposed by PCSD;
4. This SEP Clearance shall not be transferred EXCEPT when documents showing the transfer of ownership, operating agreements or rights over the project are submitted and evaluated;
5. The issuance of the SEP Clearance is subject to a post-condition that the corresponding ECC, FPIC, license, permit and other similar instruments must be subsequently secured, a copy of which will be furnished to the PCSD;
6. The proponent shall pay the corresponding monitoring fee to the ECAN Board which will form part of the monitoring fund to be used by the latter in monitoring activities;
7. This project (its documents, structures, equipment and operation) is subject to monitoring or actual inspection by the ECAN Board (by itself or through its SMT) and PCSDS at any time of the day or night with or without prior notice.

Non-compliance with any of the above conditions shall be sufficient cause for the suspension or cancellation of this clearance and/or the imposition of penalty of fine in the amount of not less than ONE HUNDRED THOUSAND PESOS (Php100,000.00) for every violation with additional ONE HUNDRED THOUSAND PESOS (Php100,000.00) for every attending aggravating circumstance enumerated under Section 23.6 of PCSD Administrative Order No. 06, as amended by PCSD Resolution No. 21-760. You may however waive your right to participation in the adjudication proceedings under Section 24 of PCSD Admin Order No. 6, as amended, by signing your admission to the alleged violations and your conformity to the imposition of fines.

CONFORME

I, George N. Dela Torre, proponent/grantee of the foregoing Clearance, hereby certify that I have read and understood the Terms and Conditions for which this SEP Clearance is issued and I hereby express my conformity thereto and my commitment to abide by the provisions of Republic Act 7611, PCSD Administrative Order No. 06, as amended, and other PCSD policies related thereto.

Rosalinda R. Aromi  
Signature over Printed Name  
Date Signed: 5-17-2022



## **Attachment 18**

### Certificate of Live Birth of Jorge Dela Torre

Page 1 of 1, 1 Cop

(TO BE ACCOMPLISHED IN DUPLICATE)

REPUBLIC OF THE PHILIPPINES  
**CERTIFICATE OF LIVE BIRTH**  
FILL OUT COMPLETELY, ACCURATELY, LEGIBLY IN INK OR TYPEWRITER

Province: Palawan Registrar Number:  
 (a) Civil Registrar-General No. \_\_\_\_\_  
 (b) Local Civil Registrar No. 2218

City or Municipality: Aboyan

1. PLACE OF BIRTH

a. PROVINCE PALAWAN

b. CITY OR MUNICIPALITY Aboyan

c. NAME OF HOSPITAL OR INSTITUTION (If not in hospital, give street address)

d. IS PLACE OF BIRTH INSIDE CITY LIMITS? Yes  No

e. IS RESIDENCE ON A FARM? Yes  No

2. USUAL RESIDENCE OF MOTHER (Where does mother live?)

a. PROVINCE PALAWAN

b. CITY OR MUNICIPALITY Aboyan

c. NUMBER AND STREET

d. IS RESIDENCE INSIDE CITY LIMITS? Yes  No

e. IS RESIDENCE ON A FARM? Yes  No

3. NAME (Type or print) BOGE MECROSA DE LA TORRE

4. SEX Male 6a. THIS BIRTH 1st 6b. IS TWIN OR TRIPLET, WAS CHILD 1st 6c. DATE OF BIRTH July 13 1964

7. NAME (Type or print) Enocencio B. dela Torre

8. AGE (At time of this birth) 33 yrs. 9. OCCUPATION PHARMACY 10. BUSINESS ADDRESS

11. MOTHER'S NAME (Type or print) Victorina Maria Negrosan 12. NATIONALITY Philippine 13a. RACE STRA

14. AGE (At time of this birth) 26 yrs. 15. Tacolohan City 16. HOW MANY CHILDREN ARE NOW ALIVE? 5 17. HOW MANY OTHER CHILDREN WERE BORN ALIVE BUT ARE NOW DEAD? 0 18. HOW MANY FETA DEATHS (fetuses born dead or time after one captured)? 0

17a. HUSBAND'S SIGNATURE Enocencio B. dela Torre 17b. ADDRESS Panacan, Aboyan, Palawan

18. MOTHER'S MARITAL ADDRESS (Number, Street, City or Municipality, Province) Panacan, Aboyan, Palawan

19. I hereby certify that I attended the birth of this child who was born alive at 7:40 o'clock AM on the date above indicated.

a. NAME IN PRINT Victorina M. Negrosan b. ADDRESS Panacan, Aboyan, Palawan

20. RECEIVED IN THE OFFICE OF THE CIVIL REGISTRAR BY: a. SIGNATURE Victorina M. Negrosan b. NAME IN PRINT Victorina M. Negrosan c. TITLE OR POSITION Assistant Civil Registrar d. DATE July 13, 1964

21. a. GIVEN NAME ADDED FROM SUPPLEMENTAL REPORT: b. DATE WHEN GIVEN NAME WAS SUPPLIED: July 6, 1964

22a. LENGTH OF PREGNANCY 40 Completed Weeks 22b. WEIGHT AT BIRTH 6 lbs. 3 oz. 22c. LENGTH Yes  No

23. DATE AND PLACE OF MARRIAGE OF PARENTS (For legitimate birth) May 15, 1953

(Month) (Date) (Year)

City or Municipality San Juan Del Monte, Rizal

24. THIS CERTIFICATE IS PREPARED BY: Victorina L. Maso  
 SIGNATURE: Victorina L. Maso  
 NAME IN PRINT: Victorina L. Maso  
 TITLE OR POSITION: Health Officer  
 DATE: July 29, 1964

(SPACE FOR MEDICAL AND HEALTH ITEMS FOR SPECIAL PURPOSES)

06175-83-130MLB-00317-SI003

BEST POSSIBLE IMAGE



00061751300031705202022003

BRen

05301-A64D01-6

Documentary  
Stamp Tax Paid

*CDSM*

CLAIRE DENNIS S. MAPA, Ph. D.  
National Statistician and Civil Registrar General  
Philippine Statistics Authority

## **Attachment 19**

Zoning Certification issued by MPDC El Nido



Republic of the Philippines  
Province of Palawan  
Municipality of El Nido



OFFICE OF THE MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR

**CERTIFICATION**

TO WHOM IT MAY CONCERN;

THIS IS TO CERTIFY that the portion of land claimed and occupied by Mr. Jorge Dela Torre with an area of 5,124.6 sq.m., located at Seven (7) Commando, Bgy. Buena Suerte of this municipality is within Forest Zone.

Given this 16th day of November 2021 at the Municipality of El Nido, Palawan upon request of Mr. Jorge Dela Torre

  
DARIA FADERA ESORA  
Zoning Officer  
Mun. Planning & Dev't. Coordinator

Amount paid: ₱ 368.97  
Under O. R. # 0788161H  
Issued on: November 16, 2021  
At El Nido, Palawan  
ZC No. 2021-63

CERTIFIED PHOTOCOPY FROM FILE

DATE: *Nov 25, 2022*

  
ENGR. DARIA F. ESORA  
MPOC/Zoning Officer



Republic of the Philippines  
Province of Palawan  
Municipality of El Nido



OFFICE OF THE MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR

November 16, 2021

Date

**ZONING CERTIFICATION ORDER OF PAYMENT**

NAME OF APPLICANT	Jorge dela Torre
LOCATION	Bgy. Buena Suerte
OWNERSHIP	For application of SAPA
TOTAL LAND AREA	.5124.6 has
720/ha	368.97
TOTAL AMOUNT OF LOCATION CLEARANCE	368.97

Computation of Fees is Based on 2019 Revised Revenue Code (Ordinance no. 069 ) Article D, Section 3D.01 and HLUR Board of Commissioners Resolution No. 912 series of 2013

  
DARIA F. EBORRA  
Mun. Planning & Dev't. Coordinator  
Zoning Officer

CERTIFIED PHOTOCOPY FROM FILE

DATE: May 25, 2022

  
ENGR. DARIA F. EBORRA  
MPC/Zoning Officer

**Attachment 20**  
Environmental Compliance Certificate



Republic of the Philippines  
Department of Environment and Natural Resources  
**ENVIRONMENTAL MANAGEMENT BUREAU**  
PENRO Compound, Brgy. Suqui, Calapan City, Oriental Mindoro  
Regional Satellite Office: 6th Floor DENR by the Bay Bldg., 1515 Roxas Blvd., Ermita, Manila  
Office of the Regional Director: (02) 8536 9786; Clearance and Permitting Division: (02) 8633 2587;  
Records Management Unit: (02) 8633 8900  
E-mail Address: embmimaropa@emb.gov.ph  
Website: www.mimaropa.emb.gov.ph

November 29, 2022

**ECC-OL-R4B-2022-0182**

**MR. JORGE N. DELA TORRE**

Owner

**Last Paradise Resort**

Seven Commando, Brgy. Buena Suerte, El Nido, Palawan

Subject: **ENVIRONMENTAL COMPLIANCE CERTIFICATE**

Dear **Mr. Dela Torre**:

This refers to your application for an Environmental Compliance Certificate (ECC) for the proposed Last Paradise Resort Project to be located in Seven Commando, Brgy. Buena Suerte, El Nido, Palawan.

After satisfying the requirements of Presidential Decree No. 1586 and its Implementing Rules and Regulation, this Bureau has decided to grant an ECC for the above-mentioned project.

In this regard, the proponent is expected to fully implement the measures presented in the Initial Environmental Examination Checklist (IEEC), intended to protect and mitigate the project's predicted adverse impacts on community health, welfare, and the environment. Environmental considerations shall be incorporated in all phases and aspects of the project.

This certificate does not create any right nor can it be used as an authorization to implement or commence with the operation of the project. This Office shall be monitoring the project periodically to ensure strict compliance with the stipulations cited in the attached ECC.

Please be guided accordingly.

Very truly yours,

  
**JOE AMIL M. SALINO**  
Regional Director

O.R. No. : 98000  
Processing Fee : Php 5,070.00  
Date : 9/20/2022



Republic of the Philippines  
 Department of Environment and Natural Resources  
**ENVIRONMENTAL MANAGEMENT BUREAU**  
 PENRO Compound, Brgy. Suqui, Calapan City, Oriental Mindoro  
 Regional Satellite Office: 6th Floor DENR by the Bay Bldg., 1515 Roxas Blvd., Ermita, Manila  
 Office of the Regional Director: (02) 8536 9786; Clearance and Permitting Division: (02) 8633 2587;  
 Records Management Unit: (02) 8633 8900  
 E-mail Address: embmimaropa@emb.gov.ph  
 Website: www.mimaropa.emb.gov.ph

**ENVIRONMENTAL COMPLIANCE CERTIFICATE**  
 (Issued pursuant to Presidential Decree No. 1586 and its IRR)

**ECC-OL-R4B-2022-0182**

THIS IS TO CERTIFY THAT THE PROPONENT, **Mr. Jorge N. Dela Torre**, is granted this Environmental Compliance Certificate (ECC), for its Last Paradise Resort located in Seven Commando, Brgy. Buena Suerte, El Nido, Palawan, by the Department of Environment and Natural Resources (DENR), through the Environmental Management Bureau (EMB).

SUBJECT to the conditions and restrictions set out herein labeled as Annexes A and B:

<b>PROJECT DESCRIPTION</b>			
This ECC covers the <b>LAST PARADISE RESORT</b> having a total gross floor area of <b>0.51246 hectares</b> , located at <b>Seven Commando, Brgy. Buena Suerte, El Nido, Palawan</b> .			
Project's facilities, equipment and structures enumerated to wit:			
<b>Facilities</b>	<b>No. of Units</b>	<b>Area (sq.m.)</b>	<b>Total Area (sq.m.)</b>
Family Cottage	6	54.60	327.60
Regular Cottage	14	24.32	340.48
Restaurant	1	252.00	252.00
Reception	1	120.00	120.00
Housekeeping	1	39.00	39.00
Staff House	1	116.60	116.60
View Deck	1	17.28	17.28
Generator Room	1	35.00	35.00
MRF	1	35.00	35.00
STP	1 (4 tanks)	5.1	5.10
Septic Tank	1 (4 chambers)	32.00	32.00
Open Space			3804.54
<b>TOTAL</b>			<b>5124.60</b>
The project shall operate and maintain its facilities and amenities as contained in the submitted <b>Initial Environmental Examination Checklist (IEEC) Report and Environmental Management Plan (EMP)</b> .			

This Certificate is issued in compliance with the requirements of Presidential Decree No. 1586, and its Implementing Rules and Regulations. Non-compliance with any of the provisions of this Certificate including the mitigating measures cited herein shall be a sufficient cause for its cancellation and/or imposition of a fine in an amount not to exceed Fifty Thousand Pesos (₱50,000.00) for every violation thereof without prejudice to the imposition of fines and penalties under other environmental laws. The



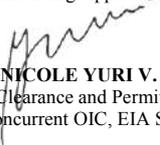
Environmental Compliance Certificate  
 THE LAST PARADISE RESORT  
 Seven Commando, Bgy. Buena Suerte, El Nido, Palawan El Nido (Baquit), Palawan  
 LAST PARADISE RESORT

# Comprehensive Development and Management Plan

*The Last Paradise Resort*

EMB, however, is not precluded from reevaluating and correcting any deficiencies or errors that may be found after issuance hereof.

Issued at EMB-R4B, 1515 L and S Building, Roxas Boulevard, Ermita, Manila this November 29, 2022.

Recommending Approval: 

**ENP. NICOLE YURI V. DORADO**  
OIC, Clearance and Permitting Division  
and concurrent OIC, EIA Section

Approved: 

**JOE AMIE M. SALINO**  
Regional Director



Environmental Compliance Certificate  
THE LAST PARADISE RESORT  
Seven Commando, Bgy. Buena Suerte, El Nido, Palawan El Nido (Baquit), Palawan  
LAST PARADISE RESORT

## SWORN ACCOUNTABILITY STATEMENT

I, **JORGE N. DELA TORRE**, with office address located in Seven Commando, Brgy. Buena Suerte, El Nido, Palawan takes full responsibility in complying with all conditions in this Environmental Compliance Certificate (ECC).

\_\_\_\_\_  
**JORGE N. DELA TORRE**  
Signature

TIN No. \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_\_, the above-named affiant taking oath presenting \_\_\_\_\_, issued on \_\_\_\_\_ at \_\_\_\_\_.

Notary Public

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of \_\_\_\_\_



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### ANNEX A

#### I. ENVIRONMENTAL MANAGEMENT

All commitments, mitigating measures and monitoring requirements, especially those contained in the Initial Environmental Examination Checklist Report for the proposed **LAST PARADISE RESORT**, particularly in the Environmental Management and Monitoring Plan (EMMoP), shall be instituted to minimize any adverse impact to the environment throughout the project implementation including among others the following, *to wit*:

POTENTIAL IMPACT PER PROJECT ACTIVITY PER PROJECT PHASE	MITIGATING MEASURES	RATING/ PERFORMANCE OF MITIGATING MEASURES
<b>A. Construction Phase</b>		
A.1 Site Development including excavation (Clearing and Grubbing)		
Degradation of water quality due to contamination from domestic wastewater	<ul style="list-style-type: none"> <li>Provision of portalets for construction workers</li> </ul> <p><i>Note: at least one (1) portalet for 60 workers where the number of male workers exceeds 500 (as per IRR- Industrial Hygiene, PD 856 Amending Administrative Order 111 Series of 1991)</i></p> <p><i>Note: at least one (1) portalet for 25 workers where the number of male workers exceeds 100 (as per IRR- Industrial Hygiene, PD 856 Amending Administrative Order 111 Series of 1991)</i></p> <ul style="list-style-type: none"> <li>Provision of septic tank or wastewater collection system for workers</li> <li>Collection of wastewater from portalets/septic tanks by third party shall be covered by a licensed/permit from LGU and with valid Discharge Permit for the wastewater treatment facility</li> </ul>	100% no discharge of domestic wastewater to nearby bodies of water, soil, and subsoil
Dust generation from site preparation	<ul style="list-style-type: none"> <li>Maintain a misty access road surface/project site by sprinkling of water at least twice (2x) a day during the dry season</li> </ul>	100% no dust generation
Generation of spoils	<ul style="list-style-type: none"> <li>Spoil materials shall be collected by third party collection with approved permit/clearance from LGU</li> <li>Trucks should be thoroughly washed before leaving from the project site to avoid the transfer of mud/dirt in the road</li> <li>Hauling trucks should be fully covered to avoid spillage of spoils generated from the grading and excavation activities.</li> <li>Proper onsite storage of spoils.</li> </ul>	100% no spoil materials will be left unattended and no mud/dirt will be transferred in the road



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# Comprehensive Development and Management Plan

## The Last Paradise Resort

Potential siltation of nearby bodies of water due to surface water run-off	<ul style="list-style-type: none"> <li>Construction of soil erosion control measures (e.g. ripraps geotextiles, etc.)</li> <li>Provision of siltation pond to collect water run-off</li> </ul>	100% no siltation
<b>A.2 Construction of Roads and Drainage systems, Housing Units, Cottages, Huts, Institutional and Recreation Areas, and Water Supply System</b>		
Potential siltation of nearby bodies of water due to surface water run-off	<ul style="list-style-type: none"> <li>Provision of sediment trap/siltation pond</li> </ul>	100% no siltation
Dust generation due to construction	<ul style="list-style-type: none"> <li>Implement speed limit for heavy equipment/vehicles</li> <li>Maintain a misty access road surface within project site by sprinkling water at least (2x) twice a day during dry season</li> </ul>	100% no dust generated
Noise pollution from heavy equipment facilities	<ul style="list-style-type: none"> <li>Use of mufflers and exhaust silencers</li> </ul>	100% compliance to NPCC MC 02 Series of 1980
Generation of hazardous waste (i.e., used oil from motor pool, empty paint cans, etc.)	<ul style="list-style-type: none"> <li>Provision of hazardous waste storage facility/area; transported, treated, and disposed by hazardous wastes DENR accredited third party transporter and treater</li> </ul>	100% compliant to RA 6969
Generation of construction debris	<ul style="list-style-type: none"> <li>Proper collection of construction debris and implementation of Solid Waste Management Program in compliance to RA 9003</li> <li>Collection of construction debris third party hauler with valid permit/clearance from LGU</li> </ul>	100% construction debris collected/hailed
<b>A.3 Land modification by landscaping and hardscaping (including installation of ornaments and other utilities such as lightings, etc.</b>		
Potential soil erosion and run-off (upon rainfall)	<ul style="list-style-type: none"> <li>Provision of temporary and permanent siltation ponds/catchment areas</li> <li>Provision of engineering and/or environmental measures to control possible erosion and surface runoff brought by the land modification activity.</li> </ul>	100% prevention of erosion/siltation that might be brought by the site development.
<b>A.4 Beach development (including construction of mooring facilities and other coastal development structures)</b>		
Potential siltation of coastal marine waters	<ul style="list-style-type: none"> <li>Establishment of delineated buffer zones and installation of silt curtains</li> </ul>	100% prevention of siltation that might be brought by the site development
<b>B. Operation/Implementation Phase</b>		
<b>B.1 Operation of commercial area, institutional area and occupied housing units</b>		
Generation of wastewater	<p>Provision of Sewage Treatment Facility or connection to sewerage treatment plant (if available) to treat the collected wastewater.</p> <p><input checked="" type="checkbox"/> Hygienic septic tank (for 212 occupants / staff or less – DILG MC 2019-62) with regular desludging by third party</p>	100% Compliance to DENR effluent standards



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	<p>contractor (the contractor must have a valid discharge permit of its treatment facility)</p> <p><input type="checkbox"/> Wastewater treatment facility (for more than 212 occupants / staff – DILG MC 2019-62)</p> <p>Note: For 98L per person per day water consumption; 80% will become wastewater – hence for 300 persons; at least 23.52 cubic meter per day WTF capacity shall be installed and operated</p>	
Generation of solid waste	<ul style="list-style-type: none"> <li>• Provision of waste bins and proper implementation of solid waste segregation</li> <li>• Provision of Material Recovery Facility (MRF)</li> <li>• Collection of domestic solid waste by LGU or third-party collector with permit/clearance from LGU for proper disposal</li> <li>• Composting of Organic Wastes</li> </ul>	100% compliant to RA 9003
Generation of hazardous waste (i.e used oil from motor pool, empty paint cans, etc.)	<ul style="list-style-type: none"> <li>• Provision of hazardous waste storage facility/area; transported, treated, and disposed by hazardous wastes DENR accredited third party transporter and treater</li> </ul>	100% compliant to RA 6969
Degradation of air quality due to use of air pollution sources (if any)	<ul style="list-style-type: none"> <li>• Provision of air pollution control equipments / facility</li> <li>• Regular maintenance of pollution control equipment</li> </ul>	100% compliance to RA 8749
<b>B.2 Operation of beach area</b>		
Generation of solid waste	<ul style="list-style-type: none"> <li>• Provision of waste bins and proper implementation of solid waste segregation</li> </ul>	100% compliant to RA 9003
Potential disturbance of marine species and other coastal resources	<ul style="list-style-type: none"> <li>• Install boat mooring buoys at sites for use of dive boats, and ban boat anchoring on coral substrate</li> <li>• Designate limited area for recreational activities</li> </ul>	100% prevention of habitat fragmentation
Generation of effluents due to wastewater generation	<ul style="list-style-type: none"> <li>• Monitoring of the following significant effluent quality parameters (based on PSIC Code 681):                             <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> BOD</li> <li><input checked="" type="checkbox"/> Fecal Coliform</li> <li><input checked="" type="checkbox"/> Ammonia</li> <li><input checked="" type="checkbox"/> Nitrate</li> <li><input checked="" type="checkbox"/> Phosphate</li> <li><input checked="" type="checkbox"/> Oil and Grease</li> <li><input checked="" type="checkbox"/> Surfactants</li> </ul> </li> </ul>	100% compliance with DENR effluent standards (RA 9275); (i.e.DAO 2016-08 and DAO 2021-19)

## II. GENERAL CONDITIONS



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1. That the proponent shall ensure that the project implementation shall **NOT COMMENCE** unless all required/clearances from the concerned government agencies are secured. EMB shall be advised when all the permits/clearances are secured and when will be the actual date of project implementation;
2. That the proponent shall establish a reforestation and carbon sink program using endemic/indigenous species to mitigate greenhouse gas (GHG) emissions of the project in line with the DENR's thrust for GHG emissions reduction programs and National Greening Program. The program shall be submitted to EMB-4B (MIMAROPA Region) six (6) months prior to the project implementation;
3. That the proponent shall strictly manage all project related traffic problems, excessive surface runoff, dust, soil erosion, accidental spillage and health hazards identified in the Initial Environmental Examination (IEE) Checklist Report, and, in case of emergency episodes, appropriate response activities shall be immediately undertaken for the protection of the workers/personnel, host and nearby communities and the receiving environment;
4. That preservation and easement retention of natural drainage/waterways shall be undertaken and should conform with the provisions of the DENR Administrative Order No. 97-05 (Procedures in the Retention of Areas within certain distances along the Banks of Rivers, Streams, and Shores of Seas, Lakes and Oceans for Environmental Protection). If disturbed, a replacement drainage system shall be constructed within two (2) months from the disturbance;
5. The proponent shall ensure that discharges/effluents at all times comply with the DENR standards and with all the provisions of RA 9275, the Philippine Clean Water Act of 2004 and its Implementing Rules and Regulations;
6. The proponent shall install and maintain air pollution control devices to minimize dust and gas emissions from different sources. Likewise, the proponent shall ensure that emissions at all times comply with the DENR standards and with all the provisions of RA 8749, the Philippine Clean Air Act of 1999 and its Implementing Rules and Regulations;
7. The proponent shall install, operate, and maintain collection, handling, treatment, storage and disposal facilities or any system serving different sources of hazardous waste. The system shall be properly operated to ensure compliance with all the provisions of RA 6969, the Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990 and its Implementing Rules and Regulations;
8. The proponent shall install, operate, and maintain collection, handling, treatment, storage and disposal facilities or any system serving different sources of solid waste. The system shall be properly operated to ensure compliance with all the provisions of RA 9003, the Ecological Solid Waste Management Act of 2000 and its Implementing Rules and Regulations;
9. A rainwater harvesting/cistern storage tank shall be installed to maximize recycling, distribution and utilization of used water and to store and capture rainwater as additional measures in water resources management, respectively;
10. That the proponent shall **set-up a competent Environmental Unit (EU)** with a Pollution Control Officer, within sixty (60) days from the issuance of this Certificate and shall be duly accredited by this Office in accordance with DAO No. 02, series of 2014 (Revised Guidelines for Pollution Officer Accreditation). The Environmental Unit (EU) shall competently handle the environment-related aspects of the project. In addition to the monitoring requirements as specified in the Environmental Management Plan/ Environmental Monitoring Plan, the EU shall have the following responsibilities:
  - 10.1. Monitor actual project impacts vis-à-vis the predicted impacts and management measures in the Generic IEE Checklist Report;



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- 10.2. Recommend revisions to the EMP/EMoP, whenever necessary subject to the approval of EMB-4B (MIMAROPA Region);
- 10.3. Ensure that data gathered during monitoring activities are properly documented, assessed, evaluated and reported to EMB-4B (MIMAROPA Region) in accordance with the standard formats;
- 10.4. Ensure that monitoring and submissions of reports to EMB-4B (MIMAROPA Region) are carried out as required;
- 10.5. Regular submission of the following reports:
  - 10.5.1. A semi-annual **ECC Compliance Monitoring Report** within fifteen (15) days at the end of each semi-annual reporting period. The CMR must be provided with supporting documents and in accordance with the prescribed format stipulated in the Implementing Rules and Regulations of P.D. 1586;
  - 10.5.2. Submit a **Quarterly Self-Monitoring Report** within fifteen (15) days at the end of each quarter. The SMR must be in accordance with the prescribed format of the **Self-Monitoring Report (SMR)** pursuant to DAO 2003-27;
11. The proponent shall submit an Abandonment Plan to the EMB Regional Office at least six (6) months prior to project abandonment. The plan shall include rehabilitation measures/clean-up, remediation of areas affected by the project and proposed alternative projects in the area;
12. That health and sanitation practices shall be observed in all phases of the project and safety & personal protection equipment/devices shall always be provided to all employees/workers within the premises of the project site to prevent health and occupational hazards;
13. That a billboard containing this message: “**Notice to the Public, LAST PARADISE RESORT, has been issued an Environmental Compliance Certificate (ECC-OL-R4B-2022-0182) by the Department of Environment and Natural Resources – Environmental Management Bureau MIMAROPA Region on November 29, 2022.**” shall be installed at all entry and exit points and in the perimeter of the project site facing the road to inform the general public within thirty (30) days from receipt of the ECC;
14. That a copy of the ECC shall be posted in a conspicuous location at the field office of the project site clearly visible to the public and shall be adequately framed or otherwise protected against damage and at the barangay bulletin board of the host barangay(s) within thirty (30) days from receipt of the ECC;
15. That an **Engineering Geological and Geo-Hazard Assessment Report (EGGAR)** shall be conducted within the project site and the report shall be submitted to, reviewed, and verified by the Mines and Geo-sciences Bureau (MGB) MIMAROPA Region in accordance with the provisions of DAO No. 28 Series of 2000. Furthermore, all recommendations cited in the verified report shall be incorporated in the implementation of the project;
16. That any authorized DENR-EMB personnel, with proper identification card and travel/mission order, shall be allowed unconditional access to conduct an on-the-spot inspection and monitoring to the project without the need for prior notice to the proponent to oversee compliance to the ECC;

### III. RESTRICTIONS

17. That no trees shall be affected in all phases of the project, or if there are any, necessary documents such as “Tree Cutting Permit”, “Balling Permit” and other permits/clearances, shall be secured from the concerned DENR sector pertaining to the implementation of the project;
18. That no construction or development shall be allowed on the proposed area without an approved PAMB Clearance / Resolution for the project development;



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19. That no construction or development shall be allowed on the proposed area without any approved DENR tenurial instrument;
20. No other activities shall be undertaken other than what was stipulated in the IEEC document. Any expansion or modification of the Project beyond the project description or any change in the activity shall be subject to a new EIA study;
21. The proponent should strictly abide by the legal easement/salvage zone guidelines and policies for projects located nearby coastal areas and riverbanks;
22. The proponent shall coordinate with other concerned Government Agencies in the management of the project and shall implement only after securing all the necessary and relevant permits from other pertinent Government Agencies;
23. That the proponent (**JORGE N. DELA TORRE**) shall be accountable for any misrepresentation and failure to state material information in the submitted documents; and
24. In case of transfer of ownership of this Project, these same conditions and restrictions for which written notification must be made by herein grantee to EMB within fifteen (15) working days from such transfer.

The conditions stipulated in this Certificate shall be deemed final within fifteen (15) days from receipt hereof and all conditions and restrictions set forth above shall be complied with by the herein grantee. This ECC is deemed expired if not implemented within five (5) years from the date of issuance and the proponent shall have to apply for a new ECC if it intends to pursue the project.



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ANNEX B

**PROJECT ASSESSMENT PLANNING TOOL**

For the assistance and guidance of the Proponent and Government agencies concerned in the management of the Project and for better coordination in mitigation of the impacts of the Project on its surrounding areas and the environment, the following recommendations are forwarded to the parties and authorities concerned for appropriate action.

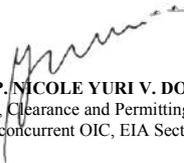
<b><i>Environmental Planning Recommendations and Regulatory Requirements for the Proponent</i></b>
<b>Local Government Unit (LGU)</b>
<ol style="list-style-type: none"> <li>1. The proponent shall give priority employment to qualified local residents. Adequate public information for jobs available to local residents in the affected areas shall be provided;</li> <li>2. The proponent shall coordinate with the concerned LGU for the implementation of Solid Waste Management Plan;</li> <li>3. The proponent shall comply with the Building Code and Sanitation Code of the Philippines;</li> <li>4. The proponent shall provide drainage ways to allow run-off water flow freely and shall be maintained in such a way that run-off water will not overflow or impede water flow during heavy rains. The proponent shall also maintain the drainage ways along with the road grading;</li> <li>5. The proponent shall ensure compatibility of the project location in relation to zoning classification;</li> <li>6. The proponent shall implement emergency response plan and disaster preparedness program in case of emergencies; and</li> <li>7. The proponent shall submit a traffic management plan.</li> </ol>
<b>DENR - Mines and Geosciences Bureau</b>
<ol style="list-style-type: none"> <li>8. The proponent shall implement the recommendation in the Geohazard Identification Report (GIR)/ Geohazard Assessment Report (GAR) and proper mitigating measure on the identified possible geologic hazards in the project area for steep slopes (if applicable).</li> </ol>
<b>Protected Area Management Board</b>
<ol style="list-style-type: none"> <li>9. The proponent shall comply with the provision set forth in the PAMB Clearance (if necessary).</li> </ol>
<b>DENR – Regional Office</b>
<ol style="list-style-type: none"> <li>10. The proponent shall secure tree cutting permit (if any).</li> <li>11. The proponent shall coordinate with the said agency for the establishment of protective buffers and use of appropriate species/vegetation to minimize/prevent the impact on loss of biodiversity</li> </ol>
<b>DENR – Biodiversity Management Bureau</b>
<ol style="list-style-type: none"> <li>12. The proponent shall comply with Wildlife Resources and Conservation Act (RA 9147); and</li> <li>13. The proponent shall submit Coastal Resource and Management Plan (CRMP) if applicable.</li> </ol>
<b>DOLE - Bureau of Working Condition</b>
<ol style="list-style-type: none"> <li>14. The proponent shall comply with the Labor Code of the Philippines</li> </ol>
<b>Department of Tourism</b>



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15. The proponent shall secure tourism clearances and permits.
<b>Fertilizer and Pesticide Authority</b>
16. The proponent shall coordinate with the FPA for the design of the permanent onsite handling facilities for fertilizers, pesticides, herbicides, and other chemicals to prevent soil contamination
<b>Palawan Council for Sustainable Development</b>
17. Strictly comply with the conditions/requirements enumerated in the Strategic Environmental Plan (SEP) Clearance

For the dissemination and proper action of the agencies concerned.

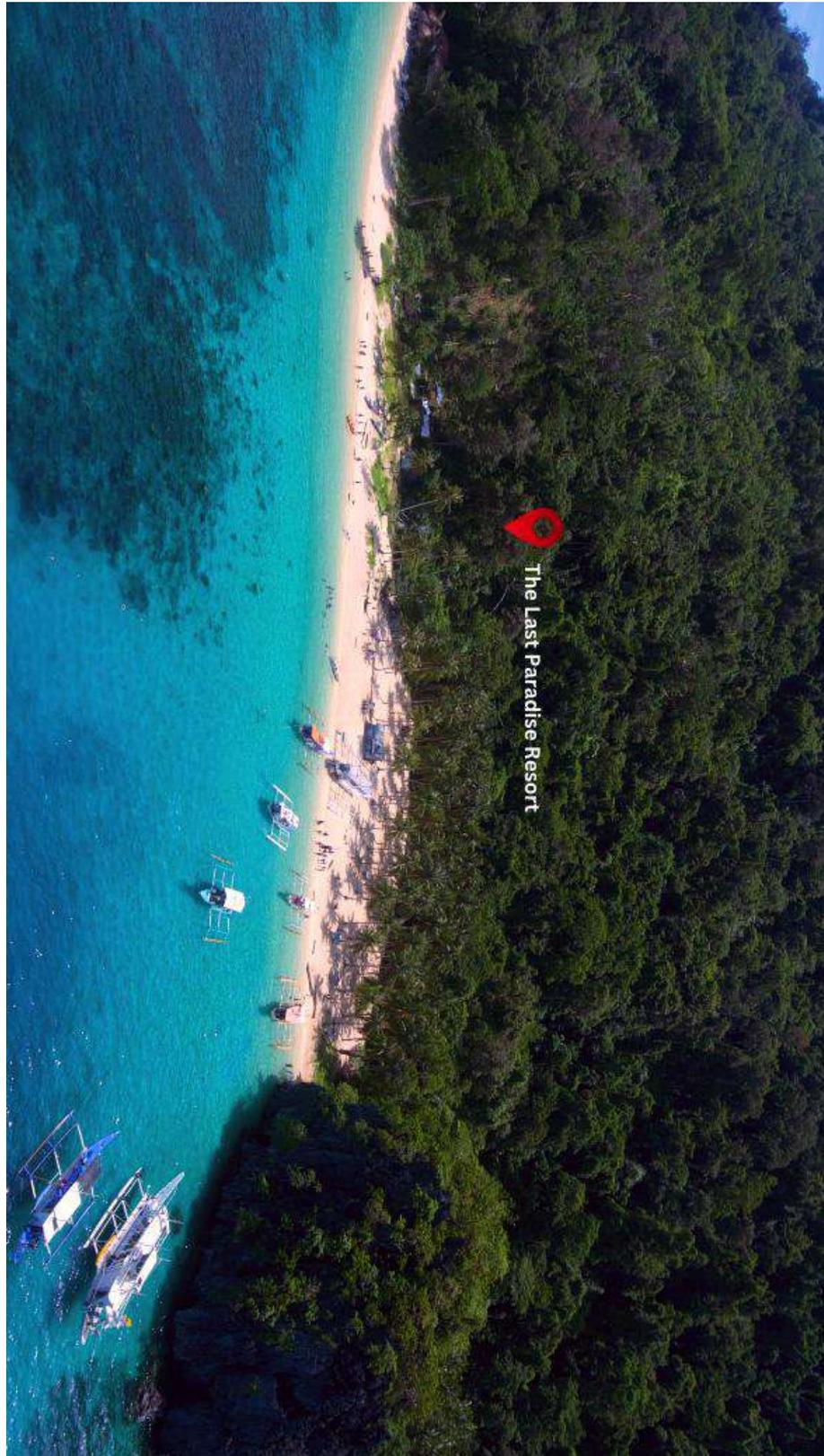
  
**ENP. NICOLE YURI V. DORADO**  
OIC, Clearance and Permitting Division  
and concurrent OIC, EIA Section

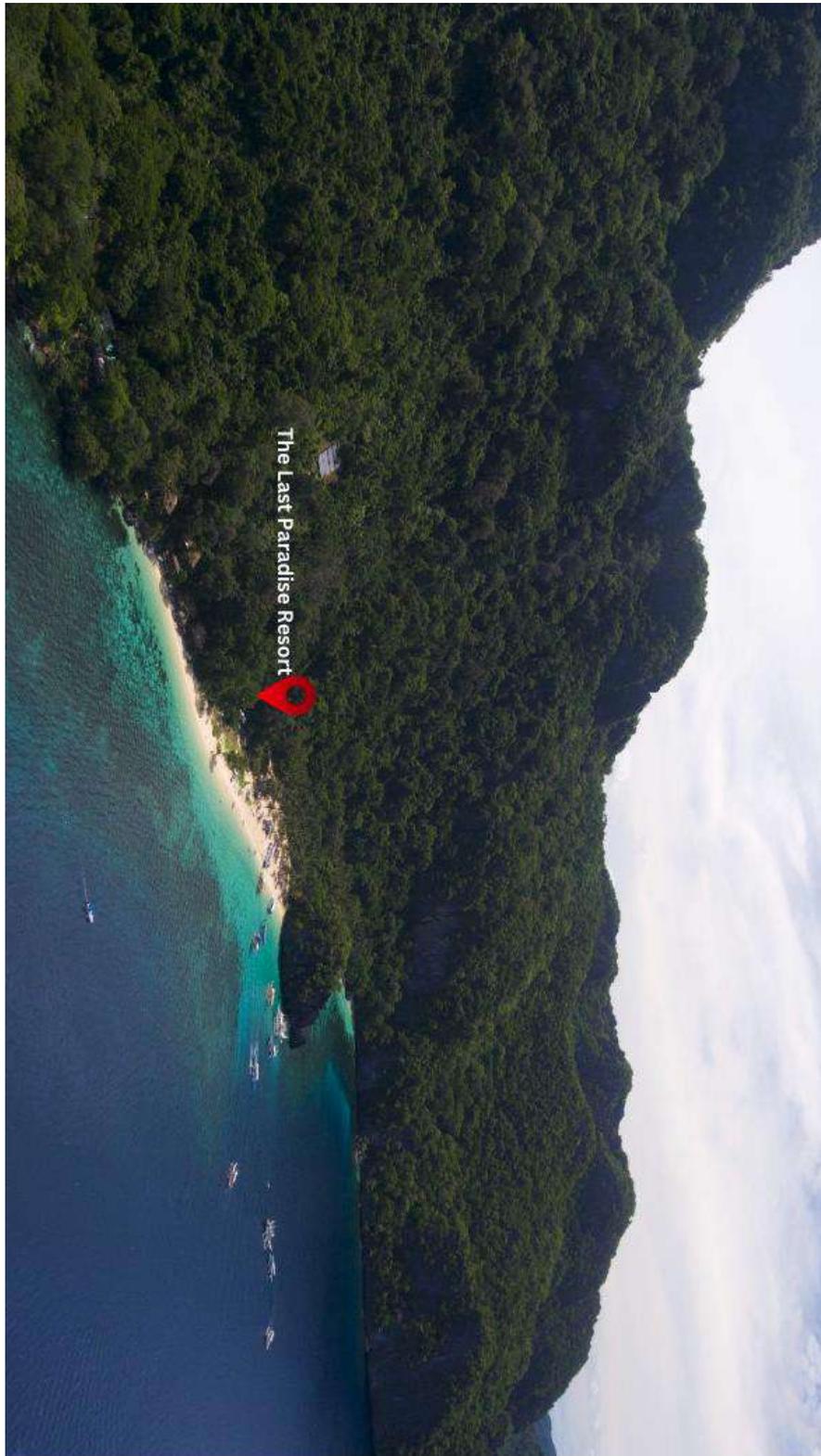
  
**JOE AMIL M. SALINO**  
Regional Director



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**Attachment 21**  
Aerial Photos of the area



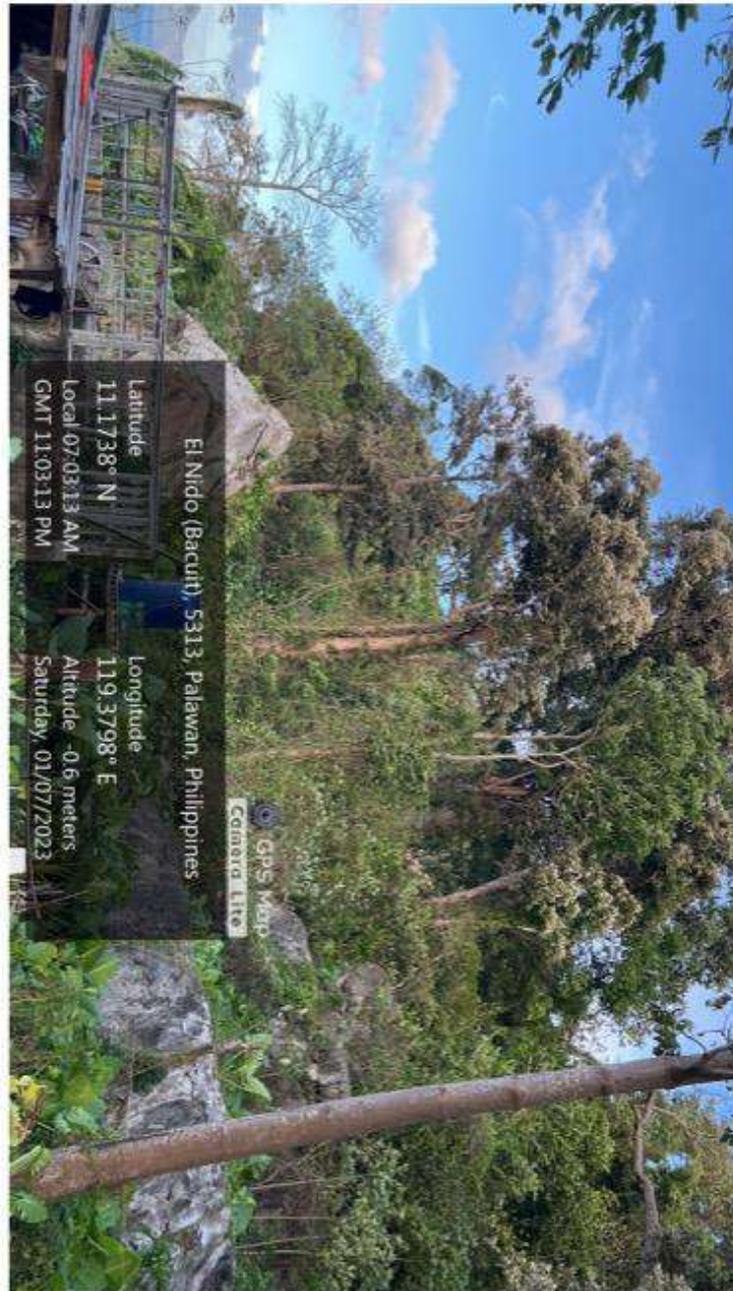


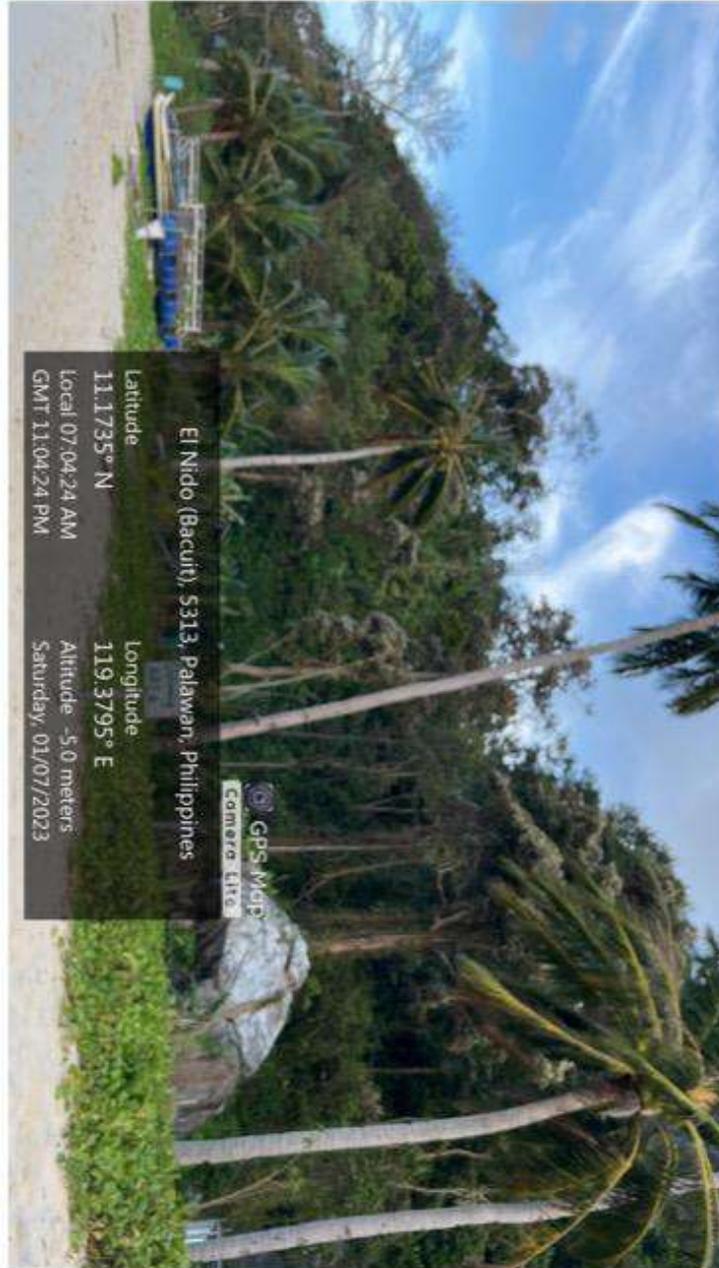
**Attachment 22**  
Geotagged Photos of the area

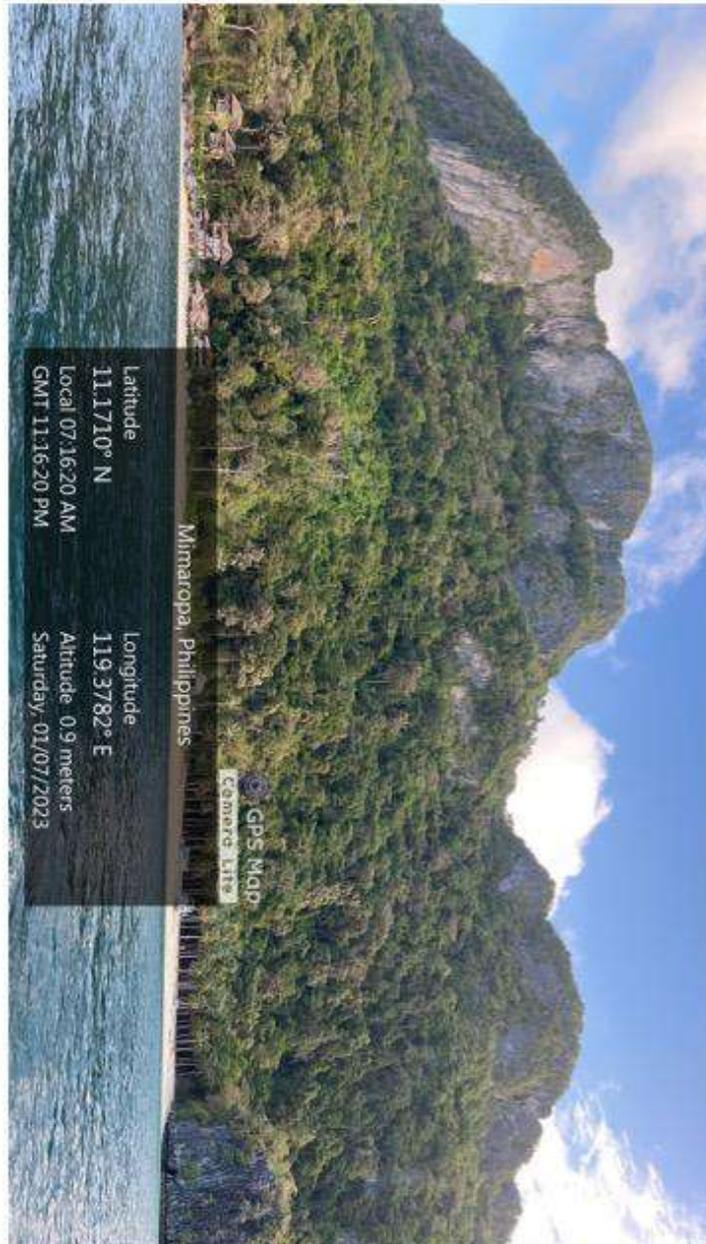


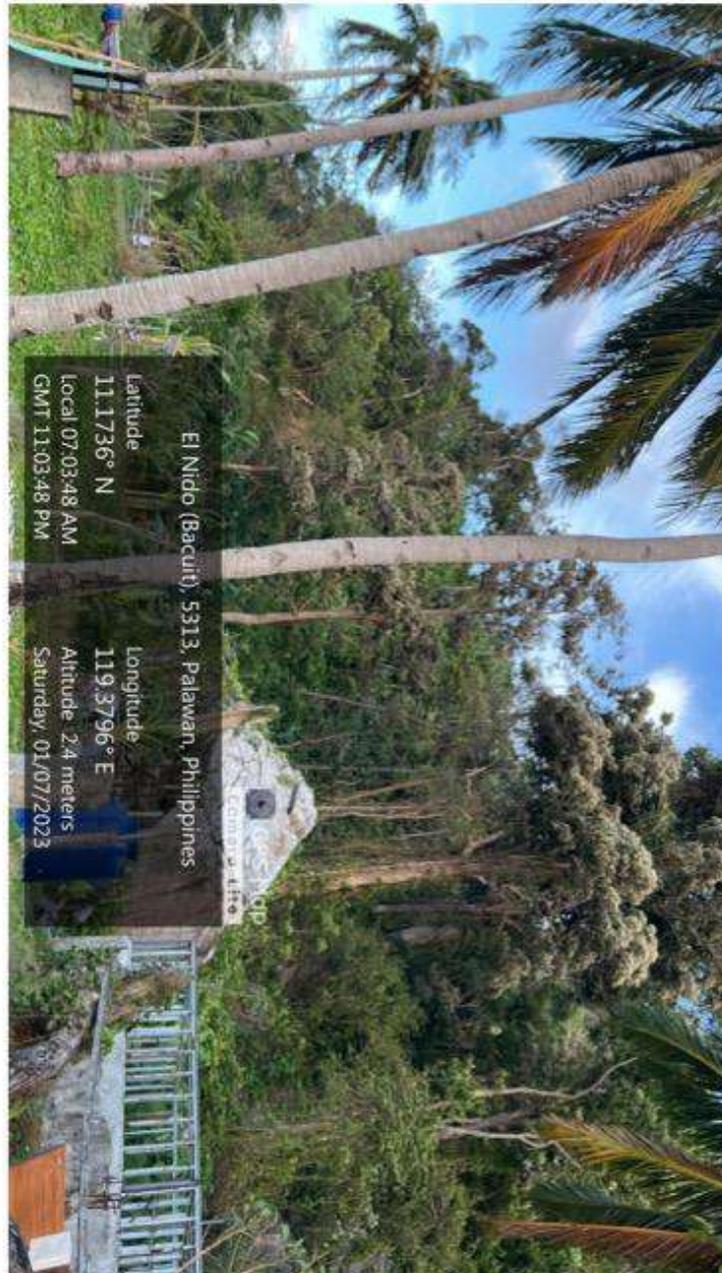
Note: Structures are owned by the adjacent resort, Bella Vita



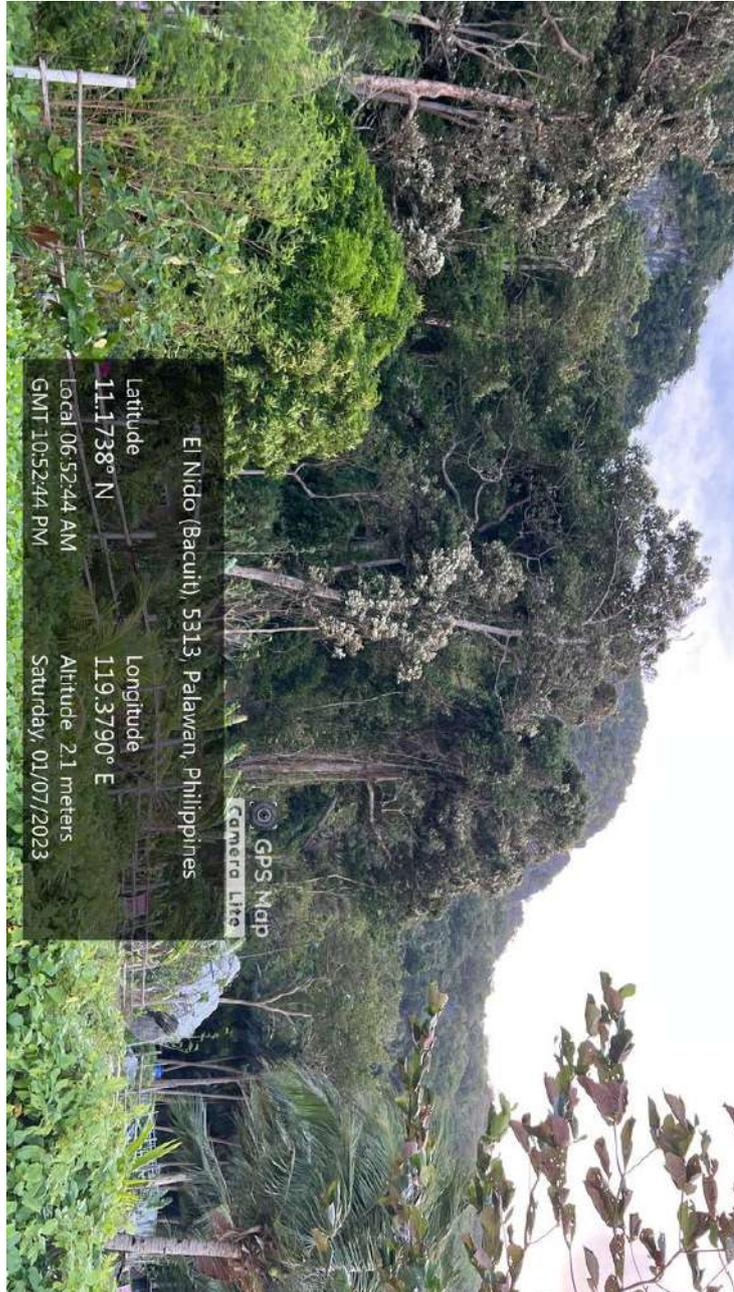












**Attachment 23**  
SAPA Application Fee Payment

# Comprehensive Development and Management Plan

The Last Paradise Resort

ACCOUNTABLE FORM No. 51-C  
Revised January, 1992 (ORIGINAL)

		Official Receipt of the Republic of the Philippines	
		No. 1400714 E	
		Date 2-4-2021	
Agency		Fund	
Payor MR. JORGE N. DE LA TORRE			
Nature of Collection	Account Code	Amount	
SAPA Application fee		P5,000.00	
TOTAL		P5,000.00	
Amount in Words five thousand pesos only			
<input checked="" type="checkbox"/> Cash	Drawee Bank	Number	Date
<input type="checkbox"/> Check			
<input type="checkbox"/> Money Order			
Received the amount stated above.			
JENUEL P. CASEL SPL. COLLECTING & DISBURSING OFFICER			
NOTE: Write the number and date of this receipt on the back of check or money order received.			

PHOTO  
CERTIFIED TRUE COPY

JENUEL P. CASEL  
19 APR 2021

## **Attachment 24**

**BMB Technical Bulletin 2014-03**



Republic of the Philippines  
**Department of Environment and Natural Resources**  
**BIODIVERSITY MANAGEMENT BUREAU**  
Quezon Avenue, Diliman, Quezon City  
Tel. Nos. (632) 9246031 to 35 Fax No. (632) 924-0109  
Website: <http://www.bmb.gov.ph> Email: [bmb@bmb.gov.ph](mailto:bmb@bmb.gov.ph)

December 15, 2014

**BMB TECHNICAL BULLETIN**

No. 2014 - 03

**SUBJECT : PRESCRIBED TOOLS FOR IMPACT MONITORING OF ECOTOURISM ACTIVITIES**

I. Rationale

This Technical Bulletin prescribes the tools for monitoring the impact of ecotourism activities being implemented by the DENR pursuant to DENR Administrative Order 2013-19, *Guidelines on Ecotourism Planning and Management in Protected Areas* and the National Ecotourism Strategy. The recommended tools were developed by the DENR in collaboration with recognized experts and institutions and have been tried and tested in several DENR programs and projects.

The monitoring will focus on the effect of the ecotourism activities on the target beneficiaries and the ecotourism sites. It aims to achieve the following objectives:

1. To determine the impact of ecotourism on the quality of life of the host communities particularly in providing livelihood opportunities and increasing household income; and
2. To assess visitor impact on the biodiversity and ecology of ecotourism destinations.

II. General Considerations

1. Baseline information should be established based on existing or secondary data gathered from reports and official records; or primary data collected through surveys, Focus Group Discussion (FGD), Key Informant Interviews (KII) and other data gathering methods. The information provided in the Ecotourism Management Plan may be used as reference. The baseline information will be the basis for comparing subsequent monitoring results.
2. Visitor statistics should be gathered periodically as basis for analyzing the survey or assessment results.
3. Monitoring should be done at least twice a year, preferably right before and after the peak season of visitor arrival.
4. The monitoring shall be led by the Protected Area Superintendent with the assistance of technical staff from the PA Office, DENR Regional Offices, PENRO and CENRO especially those who have been trained on specific monitoring tools. Local communities, other government agencies, academe and research institutions may be tapped for technical assistance.
5. The concerned DENR Office shall allocate funds for the conduct of monitoring activities pursuant to this Technical Bulletin.

### III. Monitoring Tools

#### A. Socio-economic Survey

The tool for the conduct of socio-economic survey is provided in **Annex A**. This is intended to assess the effectiveness of the ecotourism program on the quality of life of the local communities.

Data gathering may be done through survey, focus group discussion (FGD) and key informant interview (KII). Data should be gender-disaggregated.

For surveys, informants should be the communities within and adjacent to the ecotourism area. For FGDs and KIIs, informants should include visitors, communities, protected area staff, and other people familiar and involved in ecotourism activities in the area. As much as possible, there should be a balance in the number of men and women respondents.

#### B. Resource Monitoring (for Visitor Impact)

The table below outlines the tools widely used for resource monitoring that are also prescribed to assess visitor impact in the ecotourism destinations. The tools will cover terrestrial, and the coastal and marine ecosystems. The detailed methodology for each are provided in **Annex B**. However, for purposes of this Technical Bulletin, the study area should be selected within the ecotourism areas, where visitor activities are concentrated.

The data to be gathered from the study shall be compared against the number and activities of visitors in the subject ecotourism area for the period covered.

RESOURCE/S	TOOL/S
<b>Terrestrial Resources</b>	
<ul style="list-style-type: none"> <li>• Flora and Fauna</li> <li>• Trail</li> </ul>	Trail Resource Assessment and Monitoring (TRAM)
Inland waters (rivers & lakes)	Water quality test which may be requested from EMB or concerned academic institution
<b>Coastal and Marine Resources</b>	
Seagrass, corals, other flora and fauna	Transect Swim Method, Point Intercept Method
Mangrove	Mangrove Habitat Assessment
Swimming area	Water quality test which may be requested from EMB or concerned academic institution
<b>For both terrestrial, and coastal and marine resources</b>	
<ul style="list-style-type: none"> <li>• Flora and Fauna</li> <li>• Trail</li> <li>• Ecotourism site</li> </ul>	Photo Documentation Method

#### IV. Reporting

The PASU shall submit an annual monitoring report that will include the data analysis and recommended actions to the concerned Regional Director and the BMB Director.

For the information and guidance of all concerned.



**THERESA MUNDITA S. LIM**  
Director

## ANNEX A. Socio-economic Survey Tool

(PAWB-DOT-NZAID National Ecotourism Program. 2009. *Final Report: Development of Database and Monitoring Framework for Ecotourism Projects*)

Name of Respondent : \_\_\_\_\_

Municipality : \_\_\_\_\_ Barangay : \_\_\_\_\_

### A. Demographic Information

#### 1. Family Composition

	Name (Surname, First Name, M.I.)	Position in the Family	Sex	Age	Civil Status	Educational Attainment	Occupation	Monthly Income
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

#### 2. Mobility pattern

Born-resident

Migrant (Place of origin: \_\_\_\_\_)

#### 3. How did you get to know the place?

\_\_\_\_\_ Marriage \_\_\_\_\_ Friends/Relatives \_\_\_\_\_ Employment

#### 4. Reason(s) for staying in the area

\_\_\_\_\_ Marriage \_\_\_\_\_ Land/Property \_\_\_\_\_ Friends & Relatives \_\_\_\_\_

Work \_\_\_\_\_ Others Specify) \_\_\_\_\_

#### 5. Length of stay in the area: \_\_\_\_\_

#### 6. Ethnic group

\_\_\_\_\_ Tagalog \_\_\_\_\_ Visaya Others specify) \_\_\_\_\_

#### 7. Language/Dialect Spoken

\_\_\_\_\_ Tagalog \_\_\_\_\_ Bisaya Others (Specify) \_\_\_\_\_



4.4. Cooking fuel

LPG  Firewood  
 Kerosene  Charcoal  
 Others (specify) \_\_\_\_\_

4.5. Lighting facility

electricity  kerosene lamp  
 generator-operated  petromax/gas-operated  
 Others (specify) \_\_\_\_\_

5. Health and Sanitation

5.1. Toilet Facility

Antipolo-type  water sealed  
 flush-type  no toilet (specify where waste is disposed)

5.2. Potable water

spring  deep well  
 water pump  open tank (*sahod ulan*)  
 Others (specify) \_\_\_\_\_

C. Data Analysis Guide

The results of the socio-economic survey shall be analyzed based on the following indicators:

Indicators	Description
1. Extent of involvement of community	<ul style="list-style-type: none"> <li>• Number of community members who are the entrepreneurs implementing the ecotourism project/enterprise; or as suppliers in the supply chain (e.g. boatmen, tricycle drivers, guides, porters, caterers, etc.)</li> <li>• Gender data should be segregated</li> </ul>
2. Amount of income generated from the ecotourism project/enterprise	<ul style="list-style-type: none"> <li>• Amount of income derived by the project/enterprise as a whole</li> <li>• Amount of individual earnings derived from the project/enterprise by the suppliers</li> </ul>
3. Number of visitor arrivals	<ul style="list-style-type: none"> <li>• Number of visitors</li> <li>• Segregate data into local and foreign, age, sex and dates of visits</li> </ul>

## ANNEX B. Tool for Monitoring Visitor Impact in Ecotourism Destinations

### A. TERRESTRIAL RESOURCES

#### 1. TRAIL RESOURCE ASSESSMENT AND MONITORING (PAWB-PCW-CIDA GREAT Women Project. 2013. *Gender-responsive Toolkit on Ecotourism Planning and Management*)

##### a. What is TRAM?

The trail resources assessment and monitoring (TRAM) system is a simplified process for conducting inventory of attractions, geophysical resources, and biodiversity. TRAM is done by protected area officers and local guides in various terrestrial ecotourism destinations in the Philippines. It is an easy-to-use method to evaluate the quality of a mountain trail used for ecotourism. Trails serve as “tramways” toward sustainable ecotourism in protected areas.

##### b. Why conduct TRAM?

TRAM aims to combine tried-and-tested techniques in natural resource and biodiversity assessment. Modern technology is used to provide participants with easy methods to evaluate the quality of a mountain trail for ecotourism. Specifically, TRAM participants must know how to measure geophysical parameters along mountain trails; how to conduct simplified biodiversity resource assessment; how to record observations using a TRAM Field Diary; and how to use modern digital technology and the data gathered. Data are then used to formulate visitor management policies, which include preventive and corrective measures to maintain an ecotourism destination’s natural environment.

##### c. Who conducts TRAM?

TRAM is conducted by local ecotourism guides, including women. Allowing local guides to participate in resource assessment and monitoring will help them formulate “a story to tell” in the form of a nature interpretation plan.

##### d. Where and when is TRAM conducted?

As its name implies, TRAM is conducted on all tourist-visited trails within an ecotourism site, from the jump-off point to the peak, and then down the mountain. Ideally, Teams traverse one trail to the peak and another trail to descend the other side. Both trails may be evaluated in just one trip. TRAM is conducted every six months, preferably right before and after the peak months of tourism to examine visitation impact.

##### e. How does one prepare for TRAM?

Equipment:

- Pencils, pens, or markers
- A small notebook
- Topographic trail map

- Global positioning system (GPS) device
- Digital camera
- Digital video recorder
- Digital sound recorder
- Binoculars
- Head-mounted flashlights or headlamps
- Measuring tape
- Thermometer
- Plastic rope
- Hand-held net
- References for species identification

It is best to use an all-in-one device like a camera-GPS-phone with all the digital functions needed for TRAM.

f. How does one conduct TRAM?

1. Begin at the trailhead or starting point of the trail by photographing the welcome sign, visitor information or registration station, rules and regulations sign and other signage and facilities.
2. While walking along the trail, stop at areas where visitors are likely to stop like resting areas, picnic areas, view decks, campsites, unique rock formations or other remarkable features. Mark each location on a topographic trail map and/or GPS device as a MONITORING SITE.
3. In a small notebook, record the date, time, weather, air temperature (in degrees Celsius [°C]), altitude (in meters above sea level [masl]) and GPS coordinates of each monitoring site.
4. Take a photo of the trail.
5. Photograph any notable views, attractions, and natural features.
6. Photograph all signage and facilities like benches, tables, and railings.
7. Photograph any signs of negative visitor impact, such as graffiti, tree carving, and garbage.
8. Photograph any signs of damage from natural calamities like landslides and fallen trees.
9. Measure the width of the trail in meters (m) using a meter stick or measuring tape.
10. If present, measure the depth of leaf litter in centimeters (cm).
11. Determine the soil type (e.g., clay, loam, sand, clay-loam, sandy-loam, etc.).
12. If there are bodies of water, measure the stream width and water depth in meters (m).
13. Dip the thermometer bulb into the water for 30 seconds before reading the temperature (°C).
14. At each monitoring site, construct a 5x5-meter grid called the SAMPLING AREA. Use plastic twine or rope to delineate the subplots with the trail as the central point. Each subplot should be named using an alphanumeric system. Vertical columns should be named A to E from left to right while the uppermost to the lowermost rows should be named from 1 to 5.

15. Write down all plant, fungi, and animal species observed within each subplot of the sampling area.
  16. Take photographs of all species, especially those classified as threatened, poisonous, edible, or have cultural, ornamental, medicinal, or economic value.
  17. Measure the diameter-at-breast-height (dbh) of the largest tree present.
  18. Since animals are mobile, one can also make indirect observations beyond the sampling area using tools such as binoculars and video recording devices.
  19. Identify and photograph any indirect signs of animal presence, such as footprints, feces, scratch markings, eggs, nests, shells, and exoskeleton cast-offs.
  20. Identify and record the sound of animal calls.
  21. If present, disturb small sections of leaf litter for any animals that may be hiding underneath.
  22. Upon encountering a body of water, observe and identify the surrounding vegetation.
  23. Use a hand-held net to catch and identify any animals in the water like fishes, crustaceans, and mollusks. Write down and photograph any debris caught in the fishing net like algae, leaves, seeds, animal bones, and garbage.
  24. Do night walks. Walk along riverbanks, streams, and wooded areas to search for animals using head-mounted flashlights or headlamps. Encountered species should be identified, recorded, and photographed. Record any calls heard and any indirect signs of animal presence found like scent markings, feces, and "eye shine" (i.e., reflection of light from the eyes of nocturnal animals).
  25. Pay special attention to sites with ecotourism potential like areas with many fireflies.
- g. How often should TRAM be conducted?

After the peak season of visitation, repeat TRAM.

- When monitoring is repeated after six months or so, the team must visit the same monitoring sites from the last assessment.
- Move, remove, or designate new monitoring sites as the topography of the area changes or if when new infrastructures and official trails are added.

h. Data Analysis Guide

1. Plot data from consecutive TRAM periods in tables and graphs.
  - a. Are there any differences or similarities between different assessments?
  - b. Discuss any notable trends or anomalies.
2. Are there any species that are new to the area?
  - a. Are these considered invasive alien species?
  - b. Discuss possible reasons why these new species were found.
3. Are there any species that that were previously recorded but were not found during succeeding assessments?
  - a. Are they seasonal plants or migratory animals?
  - b. Were they over-collected or over-hunted?
  - c. Was a decline in abundance observed in previous assessments?
  - d. Discuss possible reasons why this disappearance occurred.
4. Compare recent photos with old photos from previous assessments.

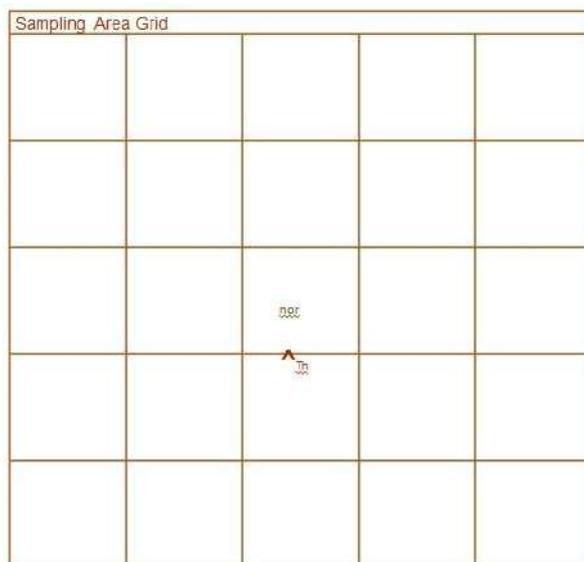
- a. Did the trail sustain any noticeable damages?
- b. Did negative visitor impact increase, decrease or remained the same?
- c. Did previous regulations inhibit or promote negative visitor impact?
- d. Discuss ways in which to mitigate or correct negative visitor impact.

Sample TRAM Field Diary

Monitoring Site No. \_\_\_\_\_

Date	
Time	
Name of evaluator(s)	
Name of protected area	
Name of trail	
Monitoring site location	
GPS Coordinates	

Physiochemical Assessment	
Altitude (masl)	
Weather	
Trail width (m)	
Depth of leaf litter (cm)	
Soil type	
Diameter-at-Breast-Height (dbh) of largest tree (m)	
Stream width (m) water	
Depth (m)	
Water velocity (m/s)	



Photography Checklist		
[Check Mark]	Item	Remark
<b>1. Signage</b>		
	Welcome sign	
	Rules and regulations sign	
	"parking/no parking"	
	"beware of falling rocks"	
	"slippery when wet"	
	"do not remove vegetation"	
	"no smoking"	
	"campsite"	
	"viewdeck/picnic area"	
	Other signage: _____	
	Other signage: _____	
<b>2. Signs of Negative Visitor Impact</b>		
	Graffiti	
	Tree/rock carving	
	Burnt vegetation	
	Removal of moss patches	
	Removal of vegetation	
	Garbage	
	Widened trails newly	
	Cut trails	
	Other signs: _____	

# Comprehensive Development and Management Plan

*The Last Paradise Resort*

<b>3. Signs of Damage from Natural Calamities</b>		
	Fallen trees	
	Flooded/ landslide areas	
	Widened waterways dried	
	Out waterways	
	Burnt vegetation	
	Cracks on the ground	
	Others: _____	
<b>4. Trail Type</b>		
	Cemented trail	
	Stone slab trail	
	Gravel trail	
	Soil trail	
	Trail of logs	
	Trail with tree roots	
	Trail with vertical climb	
	Trail with rappel	
	Trail with cliff-side traverse	
	Trail crossing a body of water	
	Others: _____	
<b>5. Plants Present</b>		
	Algae	
	Lichen	
	Bryophytes (mosses)	
	Epiphytes	
	Pteridophytes (ferns)	
	Herbs	
	Shrubs	
	Vines and lianas	
	Gymnosperm trees	
	Angiosperm trees	
	Others: _____	
<b>6. Animals Present</b>		
	Arachnids	
	Insects	
	Crustaceans	
	Mollusks	
	Annelids	
	Fishes	
	Amphibians	
	Turtle lizards	
	Snakes	
	Migratory birds	
	Eagles/hawks/falcons/owls	
	Doves/pigeons	
	Parrots/cockatoos	
	Hornbills	
	Other birds	
	Flying mammals	
	Non-flying mammals	

	Others: _____	
<b>7. Indirect Signs of Animal Presence</b>		
	Animal carcass/road kill	
	Footprints	
	Feces	
	Scratch markings	
	Webs	
	Cocoons	
	Eggs	
	Exoskeleton cast-offs	
	Bird nests	
	Frog foam nests	
	Mollusc shells	
	Others: _____	
<b>8. Fungi Present</b>		
	Molds	
	Mushrooms	
	Cup fungi	
	Jelly fungi	
	Bracket fungi	
	Others: _____	
<b>9. Infrastructure</b>		
	Registration station	
	Comfort rooms	
	Latrines	
	Huts or houses	
	Campsite/camping grounds	
	Picnic huts/tables	
	Benches	
	Trash bins	
	View deck	
	Others: _____	
<b>10. Utilities</b>		
	Deep wells	
	Water lines	
	Outdoor faucets	
	Electricity lines	
	Electric plugs	
	Electric lightning	
	Others: _____	

<b>Drawings of Some Species Encountered</b>

## B. COASTAL AND MARINE RESOURCES

### 1. SEAGRASS BEDS AND CORAL REEFS

#### 1.1. TRANSECT SWIM METHOD (DENR-PAWB. 2001. *Biodiversity Monitoring System Manual for Protected Areas*)

##### a. What is Transect Swim Method?

This method records changes in priority marine organisms, resource uses and threats. It entails swimming over the top of seagrass beds and coral reef in predetermined survey routes with the use of skin diving equipment (i.e. mask, snorkel and rubberized fins). Local communities and volunteers could use their wooden goggles and wooden fin.

##### b. How does one prepare for Transect Swim Method?

Equipment:

- Mask
- Snorkel and fins
- Plastic writing slate or plastic laminated Transect data sheets
- Pencil
- Identification guide
- Waterproof watch
- Compass

It is also recommended to have drinking water and snacks. When establishing the Transect Swim route, you will also need cement, a long string (25m), a map of the area, and, if possible, a GPS.

##### c. When and where is Transect Swim Method conducted?

Useful in marine areas with shallow (less than 20 feet of water depth) coral reefs and seagrass beds in areas of good visibility.

Transect Swim routes should be located along routes near shallow coral reefs or seagrass beds that are particularly threatened or important for protected area communities, for conservation and for ecotourism.

##### d. Who conducts Transect Swim Method?

This method should be undertaken by regular staff able to swim and to identify marine habitats and organisms. It can also include volunteer coastal indigenous people and other community members with vested interest in maintaining marine resources.

e. How does one conduct Transect Swim Method?

Selection of transect swim routes

1. Obtain a map of the area.
2. Draw the routes on the map. Are any routes near coral reefs or seagrass beds which are particularly threatened or important for protected area communities, for conservation? If so, a route from the seagrass bed to the shallow (i.e. 15-20 feet) portions of the coral reef might be useful for a Transect Swim. Select several transect routes of 100-500 meters.
3. Photocopy and/or enlarge the map of the transect routes to the desired useful scale. For example: 1:50,000 scale enlarged 5' gives 1:10,000.
4. Locate and mark the preferred transect routes on the map.

Establishment of transect swim route

1. Visit the selected sites. Make sure that a route of at least 100 meter can be established. If not, another site has to be selected. If the area with seagrass bed and coral reef is large and the observer is a good swimmer, the route can be extended to 500 meter.
2. For each selected Transect Swim route, establish Permanent marker of cement permanent markers of cement at the sea bed at the start and end points and for every 25 meter. In addition, if the route is parallel to the shore mark the tree (or cliff, or other land mark) found on the beach opposite the start and end points of the route.
3. Write down the major seabed habitat type for each 25 meters section. Major seabed habitat types are: seagrass bed, live coral, dead coral, mud/sand, rock. Rock is stones larger than finger-size.
4. If you have a boat and a GPS, obtain the geographical co-ordinates for the start and end points.

When swimming the transect

1. You must always begin Transect Swims at the same time of the day, preferably at 9 am.
2. From the start point, swim along the survey route for 5 minutes. Maximum speed of swim should be only 25 meters every 5 minutes. This slow speed will enable you to see a lot.
3. Record the priority marine organisms you observe. For example, commercial fish larger than an outstretched hand, butterfly fish, sea cucumbers, urchins, crown-of-thorn starfish, giant clams.
4. Take note of any signs of resource uses and threats you observe. For example, presence of blasted or bleached corals, siltation, crown-of-thorn starfish infestation, visible man-made pollution, land plant debris, oily film on the water, broken corals etc.
5. Every 5 minutes, pause, and record all observations on the plastic laminated Transect data sheet. Relax for 1-2 minutes.
6. Repeat steps 2-5 until the entire route has been surveyed.
7. Add other notes (e.g., recent storms, nearby developments, signs of fishing, visibility in water reduced by sedimentation, etc.).

8. Transcribe the data onto a Transect data sheet which is not laminated.

### Tips

1. Be careful when you estimate size underwater. Everything appears larger and closer than it actually is.
  2. If you do not have a plastic writing slate, take a blank Transect data sheet, photocopy it, place it back to back and laminate it in plastic. Roughen the plastic surfaces with fine sandpaper. Now it can be written upon underwater with a pencil.
  3. If you are not familiar with using a mask, snorkel and fins, you can observe the sea bed from a boat with a glass bottom box (60 x 60 x 40 cm) instead. The box should be tied to the side of the boat allowing its top to float on the water.
  4. When surveying the transect, you should stop every 3 minutes and record your observations. The speed should be 50 meters every 3 minutes equivalent to a slow walk.
- f. How often should Transect Swim Method be conducted?

Each survey path should be surveyed once every quarter within a defined two-week period. Two of the surveys should be during the inter-monsoon seasons (May and October).

g. Data analysis guide

1. For each Transect Swim, score the observations of marine organisms, signs of resource uses and threats according to species and signs.

Example:

Species/ sign of threat	Score	Sum
Butterfly fish		6
Urchin		1
Crown-of-thorn starfish		1
Blasted coral		3

2. Compare the results with results of monitoring in previous quarters (do not compare between different species groups, or between different sites). Do the findings correspond with your expectations? Are there major changes in the occurrence of marine organisms, or the signs of resource uses and threats?
3. If so, you first need to assess whether the data is sufficiently extensive. When there is little data, differences are often caused by chance alone. The more data and the clearer change it shows, the more you can be sure that the change is real.
4. Secondly, you must assess whether the changes could have been caused by a change in monitoring routines (ability of the observer to detect marine

organisms, etc.), or a change in staff (remember transect routes should preferably be surveyed by the same person every time).

5. Thirdly, you should assess whether the changes could have been caused by change in the ability to see the marine organisms, or by weather or other natural background conditions.
6. If there are major changes that are not caused by chance (insufficient data), or a change in monitoring routines or staff, or natural background conditions, then you should assess the reason for the change, the importance of the change and whether any management intervention is appropriate.

**1.2. POINT-INTERCEPT METHOD** (DENR-DA-USAID Coastal Resource Management Project and Fisheries Improved For Sustainable Harvest Project. 2004. *Participatory Coastal Resource Assessment: Training Guide*)

a. What is Point-Intercept Method?

This method is generally used to more precisely estimate the relative abundance of living and nonliving things on the reef bottom observed within a defined area (Uychiaoco et al. 2001). It is used by more experienced researchers to record all observed benthic life forms underneath each 0.25 m interval along the transect line.

b. How does one prepare for Point-Intercept Method?

Equipment:

- Boat and fuel
- Scuba diving gear
- 50 m transect line (marked 25 cm)
- Waterproof slate with pencil and nylon string with fishing weight

c. How does one conduct Point-Intercept Method?

1. Study the map of the area to be surveyed. Identify sampling stations.
2. Using scuba, observers/researchers lay down the 50 m transect line parallel to the shoreline and should be kept at the same depth. When a large obstacle is encountered such as a rock or coral reef formation, the line must be passed around the obstacle, instead of over it, to maintain the same depth. Generally, when using scuba, a 6-7 m depth is standard.
3. Readings will be taken every 25 cm along the line, from one end to the other. A 50 m transect line provides a total of 200 sampling points. For each type of substrate or benthic life form observed at every 25 cm, the observer/recorder should mark it as one point in the substrate type on his slate. For instance, if live hard coral is observed under the first 25 cm mark, then 1 is given to live hard coral. By the end of the 50 m line, there should have been a total of 200 points awarded to the whole 50 m line.
4. To assist observers in doing the point intercept method, a line with an attached weight may be used and dropped alongside each 25 cm point. Such weight is most useful to more precisely determine the point intercept. In using the weight, utmost care must be taken to avoid coral damage caused by the weight.

5. The documentor/recorder marks the transect number and records the observation onto the waterproof slate. Additional slates may be needed if more transects are conducted.
6. The data generated from the point intercept survey are then copied onto the data forms for subsequent summarization as well as computation for percentage covers. Details of data organization and analysis for the point intercept method will be discussed more in the next chapter.

d. Data Analysis Guide

1. The data generated from the point intercept surveys which are recorded on slate boards are copied onto the data forms for subsequent summarization as well as computation for the percentage cover. This is how the point intercept data form would look like per transect:

<b>POINT INTERCEPT METHOD DATA FORM</b>		
Site name: _____	Municipality/province: _____	Date: _____
Observer: _____	Transect no. _____	Depth: _____
Benthic lifeforms/coral reef components	Number of sampling points found	Estimated percentage
Live hard coral		
Live soft coral		
White dead coral		
Dead coral with algae		
Turf algae		
Fleeting microalgae		
Coralline algae		
Sponges		
Other animals		
Seagrass		
Rubble		
Rock		
Sand/silt		

Sample point intercept method data form.

2. From the data form per transect, copy the percentages of each type of life form to the summary form. Sum subtotals for each benthic life form for each transect group. Divide the total percentages by the number of transects actually observed. Write these on the column for averages. Below are sample summary data showing the results of 10 50-m transects using point intercept method:

Site name: <i>Gilutongan Marine Sanctuary</i> Municipality & province: <i>CORDOVA, CEBU</i>																		
Zone/sector:	Outside							Inside										
Month and	November 1999							November 1999										
Transect no:	1	2	3	9	10			4	5	6	7	8						
Types/groups	Sub-total							Total	Avg.	Sub-total							Total	Avg.
Live hard coral	44.0%	28.0%	56.5%	41.0%	15.3%	184.8	37%	65.0%	58.5%	24.1%	42.5%	38.5%	228.6	45.7%				
Soft coral	0.0%	0.0%	0.0%	0.0%	0.5%	0.5	0%	0.5%	0.0%	0.0%	0.5%	0.0%	1.0	0.2%				
White dead coral	0.0%	0.0%	0.0%	0.0%	0.0%	0.0	0.0%	0.0%	0.0%	4.0%	6.5%	1.0%	11.5	2.3%				
Dead coral with algae	4.0%	5.0%	9.0%	7.0%	2.6%	27.6	6%	9.0%	12.0%	13.6%	18.0%	12.0%	64.6	12.9%				
Sponges	0.0%	0.0%	0.0%	0.5%	0.5%	1.0	0%	2.0%	1.0%	1.5%	2.0%	1.0%	7.5	1.5%				
Other animals	0.0%	0.0%	0.0%	0.0%	0.5%	0.5	0%	1.0%	0.0%	1.5%	0.0%	0.5%	3.0	0.6%				
Turf algae	0.0%	0.0%	7.5%	0.0%	0.0%	7.5	2%	0.0%	0.0%	0.0%	0.0%	0.5%	0.5	0.1%				
Fleshy macroalgae	11.5%	27.5%	0.0%	0.0%	0.5%	39.5	8%	0.0%	0.0%	0.0%	0.5%	0.0%	0.5	0.1%				
Coralline algae	0.5%	0.0%	0.0%	0.0%	0.5%	1.0	0%	0.0%	0.0%	0.5%	0.0%	0.0%	0.5	0.1%				
Seagrass	0.0%	0.0%	0.0%	0.0%	2.6%	2.6	1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0	0.0%				
Rubble	6.0%	9.5%	6.5%	5.0%	0.5%	27.5	6%	9.5%	9.5%	17.1%	9.5%	14.0%	59.6	11.9%				
Rock	14.5%	15.0%	9.5%	4.0%	6.6%	49.6	10%	8.0%	7.0%	5.5%	3.0%	2.0%	25.5	5.1%				
Sand/silt	19.5%	15%	11.0%	42.5%	69.9%	157.9	32%	5.0%	12.0	32.2%	17.5%	30.5%	97.2	19.4%				
Invertebrates																		
Diadema	7	21	2	5	3	38	7.6	?	92	6	6	?	104	35				
Sea cucumber	1	0	1	2	2	6	1.2	?	0	2	1	?	3	1				

## 2. MANGROVES

### 2.1. MANGROVE HABITAT ASSESSMENT (DENR-DA-USAID Coastal Resource Management Project and Fisheries Improved For Sustainable Harvest Project. 2004. *Participatory Coastal Resource Assessment: Training Guide*)

#### a. What is Mangrove Habitat Assessment?

In mangroves, the area of investigation is 10% of the total mangrove forest and as in coral and seagrass habitat assessments, transect lines and quadrats will be used. However, unlike coral or seagrass assessment which seeks to determine percentage cover, in mangrove assessment, observer calculate/ estimate the percent crown cover, number of regeneration per square meter, average height of trees and number of species observed.

#### b. How does one conduct Mangrove Habitat Assessment?

##### Equipment

- Transect lines (20-50 m),
- Nylon lines to establish 10 x 10 m quadrats,
- Data forms for mangrove habitat assessment,
- Pencils
- Appropriate attire (mud boots, shoes, etc.)
- Field guide to mangrove species

### Activity

1. Determine beforehand the specific locations to be surveyed.
2. Assemble participants assigned to conduct the mangrove habitat assessment. Ensure that they are in appropriate attire, as mangrove areas are muddy, and more often than not, littered with various forms of wastes and garbage.
3. Familiarize participants with the various mangrove species locally found in the area. Since local names may vary from area to area, it is important to ensure that a standardized identification of the local name of each species be established. DENR's Field Guide to the Identification of Some Mangrove Plant Species in the Philippines is most useful.
4. The assessment starts with the participants choosing a starting point from which to lay down the strip transect. Typically, the transect starts from the portion of the shoreline where the mangrove habitat begins. Mangrove assessment generally requires a team of 4-5 members as the area to be surveyed requires longer transects and larger quadrats.
5. Extend the 50 m transect line seaward or perpendicular to the shoreline, at the right angle to the inland edge of mangrove area. Set up a strip transect by establishing a series of 10 x 10 m quadrats along the transect line, center, right or left position of the transect line; the position of the transect line; the position of the quadrats should be consistent throughout the survey. There will be no interval between the 10 x 10 m quadrats unlike coral or seagrass transects. Within the 10 x 10 m quadrats establish 3 smaller quadrats of 1 x 1 m equally distributed as regeneration plots.
6. With the strip transect and quadrats established, the participants count the number, estimate the height and the crown diameter of mature trees per species in the 10 x 10 m quadrat and record these onto the data sheet. Then count the seedlings and saplings per species in the 1 x 1 m regeneration plots that is within the 10 x 10 m quadrat.
7. Each kind of mangrove located within the quadrat will be counted according to the stage of its life cycle or age: seeding, sapling and mature tree, defined as follows:
  - seedling - up to 1 m height and a trunk size less than 4 cm in diameter
  - sapling - greater than 1 m height and a trunk size of 4 cm in diameter
  - mature tree - greater than 1 m height and a trunk size greater than 4 cm in diameter
8. Once the mangrove species and their corresponding growth stages found in the quadrats have been determined, participants record such data on a waterproof slate and later transcribed onto a data sheet for better organization. Additional observations about the substrate as well as condition of the environment of the assessed mangrove areas must likewise be attended to.

9. Following is the mangrove assessment data sheet.

DATA SHEET FOR MANGROVE ASSESSMENT						
Transect no. _____		Location _____			Site _____	
Recorder: _____		Municipality _____			Province _____	
Date _____						
Quadrat no.	Tree no.	Substrate	Species	Total ht. (m)	Crown diameter (2 readings)	Observations (disturbance, threats, uses, cuttings, garbage, fauna)

DATA SHEET FOR MANGROVE REGENERATION				
Transect no. _____		Location _____		
Recorder: _____		Site _____		
Date _____		Municipality _____		
Province _____				
Quadrat no.	Plot no.	Species	Count	Remarks (average height, status, etc.)
1	1			
	2			
	3			
2	1			
	2			
	3			

10. Mangrove condition is rated in terms of percent crown cover, regeneration per square meter, average height of mature trees and environment condition.

c. Data Analysis Guide

The data obtained will now be used in the analysis of the condition of the mangrove area surveyed. In the analysis, it is important to know the value of the percent crown cover, regeneration per square meter and average height. Also, the environmental condition of the mangrove area which were gathered through observations form part of the analysis. The following formula will be used in deriving the information required for the analysis:

$$\text{Percent crown cover} = \frac{\text{Total crown cover of all trees}}{\text{Total area sampled}}$$

$$\text{Regeneration per } m^2 = \frac{\text{Total regeneration count}}{\text{Total no. of regeneration plots}}$$

$$\text{Average height} = \frac{\text{Total height of all trees recorded}}{\text{Total no. of trees recorded}}$$

The condition of the mangrove area is classified into four categories namely, excellent, good, fair and poor. The table below shows the criteria of the mangrove area with their corresponding condition.

Condition	Criteria
<b>Excellent</b>	76% and above in % crown cover 1 regeneration per m <sub>2</sub> Above 5 m in average tree height Undisturbed to negligible disturbance
<b>Good</b>	51-75% crown cover <1 - 0.76% regeneration per m <sub>2</sub> <5m - 3m average height of trees Slight disturbance and few cuttings
<b>Fair</b>	26-50% crown cover 0.50 - 0.75 regeneration per m <sub>2</sub> <3m - 2m average height of trees Moderate disturbance and noticeable cuttings
<b>Poor</b>	0-25% crown cover <0.50 regeneration per m <sub>2</sub> <2m average height of trees Heavy disturbance/cuttings/pollution, rampant conversion to other uses, nearly destroyed

### 3. FOR BOTH TERRESTRIAL, AND COASTAL AND MARINE RESOURCES

#### 3.1. PHOTO DOCUMENTATION METHOD (DENR-PAWB.2001. *Biodiversity Monitoring System Manual for Protected Areas*)

##### a. What is Photo Documentation Method?

This method entails on-the-ground fixed point photographing of selected hillsides and ecotourism sites in priority forest blocks at regular intervals. Monitoring of major changes in forest cover and wetlands is best undertaken by comparing remote-sensing images (photos) taken from air planes or satellites at regular time intervals. However, these methods require funds and especially skilled staff, which are not locally available in the protected areas. Taking ground-based photos ('Photo Documentation'), on the other hand, is rather simple and inexpensive. It provides permanent documentation which does not depend on identification skills. This method is suited to monitor habitats and land-uses. It can tell if the size of important habitats is declining, and why. Photos can be taken of the exact areas where changes are likely to occur. Photos are very useful when presenting and discussing the results of biodiversity monitoring, as most people will be convinced by photographic documentation.

##### b. How does one prepare for Photo Documentation?

###### Equipment

- DSLR camera with battery
- Compass
- Pencil
- Photo Documentation forms
- If possible, a tripod

When installing the method you need a topographic map. A GPS, and paint or other materials for permanently marking a site, would also be very useful.

- c. Where and when is Photo Documentation conducted?

Useful in land, freshwater and marine areas, in undulating terrain such as hills, river valleys and along the shoreline of lakes, swamps and the coast.

- d. Who conducts Photo Documentation?

This method should be undertaken by PA rangers, deputized forest guards and other staff with knowledge of the basic operations of a camera.

- e. How often should Photo Documentation be conducted?

We recommend that you take photos every quarter of a year. You may later reduce this to once every year at view-points where no changes in land-use and habitats have occurred. Typically one PA staff or volunteer assigned will be responsible for up to 5 photo documentation sites.

- f. Where and when is Photo Documentation conducted?

Photo Documentation sites should be established at view-points along routes and trails in seriously threatened areas (view-points are places where you can see large parts of the surrounding landscape from - not just the nearest few trees). In addition, a few sites should be established in areas without human use.

Steps in selecting and establishing photo documentation sites:

1. Get hold of a topographical map and, if possible, vegetation/forest cover and land-use maps for the protected area.
2. Identify the most seriously threatened areas on the map.
3. Draw those routes and trails on the map that pass through the seriously threatened areas.
4. Mark view-points as possible photo documentation sites.
5. Select up to five of those view-points. Choose those which are accessible and from where you can overlook areas of forest where activities may occur within the next half year, or where disturbance recently occurred. Make sure you know the agreed land use for the area.
6. Go to the selected view-points and bring camera, compass, data sheet for establishment of photo documentation sites, topographic map, and if possible a GPS, paint or other tool for permanent marking of the site, and tripod.
7. Read the position and altitude using a GPS (and preferably an altimeter), and note the reading in the data sheet. If a GPS is not available, mark the approximate location of the site on your topographic map.
8. Use your compass to take a degree reading of the direction (camera angle) for each photo, and note the reading on the data sheet.

9. Take two identical photos for each camera angle.
  10. Enter all the relevant information in your data sheet for the establishment of a photo documentation site. Very careful notes must be taken during establishment of photo sites.
  11. Mark the exact site of the camera location with a permanent marker so that you or your colleagues can easily find the place again (e.g. paint on big stone or rock, not on grass or loose soils).
  12. Draw the location of all your photo documentation sites on a topographic map.
- g. How does one conduct Photo Documentation?
1. Adjust the time (shutter speed) on the camera to 125 (1/125 of a second),
  2. Look at what you want to photograph, not the sky above, through the camera. Use a tripod if available.
  3. Adjust the aperture (lens opening) until the camera (light meter) indicates that the combination of shutter speed and aperture gives the correct amount of light.
  4. Take two photos of the same view.
  5. Enter all the relevant information in your data sheet for photo documentation.
  6. Store and print the photos.
  7. Make sure to note reference numbers that connect data sheet and prints.
- h. Data Analysis Guide
1. If there are major differences between the photos you should carefully analyze whether they are caused by a change in the natural background conditions. Perhaps the light, the cloud cover or the weather were different at the time when the photos were taken. Or maybe a difference is merely the result of the photos being taken in different seasons.
  2. If there are major differences that are not caused by changes in the natural background conditions, then assess the importance of the differences. For instance, check whether the same differences occur in photos from other view-points.
  3. If you consider that the differences are important, then try to identify the reason for the differences.
  4. If differences are caused by a change in land-use or size of vegetation type blocks, you should compare this with the results of the other methods and assess whether any management intervention is appropriate.
  5. See whether selected photos can serve as a basis for discussing management initiatives and for demonstration purposes in meetings with the PAMB and local communities. You may also want to quantify the differences by calculating how many photos show significant differences in vegetation or land-use, or even by estimating for each photo the proportion of the photographed land that has been subject to change.