



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



JUL 28 2025

DENR MEMORANDUM ORDER
No. 2025 - 02

**SUBJECT: REVISED REPORTING SYSTEM FOR THE
SUBMISSION OF ALL FOREST REVENUE
COLLECTION**

Pursuant to Presidential Decree (PD) No. 705, as amended, (Revised Forestry Reform Code of the Philippines), Republic Act No. 7161 (An Act Incorporating Certain Sections of the National Revenue Code of 1977, as amended, to PD No. 705, as amended, and providing amendments thereto by Increasing the Forest Charges on Timber and other Forest Products), Executive Order (EO) No. 192, Series of 1987 (Providing for the Reorganization of the Department of Environment and Natural Resources), EO No. 273 Series of 1987 (Adopting a Value-Added Tax, Amending For This Purpose Certain Provisions of the National Internal Revenue Code, and For Other Purposes), DENR Administrative Order (DAO) No. 2004-16 (Prescribing the Revised Schedule of Forestry Administrative Fees), DAO No. 2019-01 (Functions of Regional Offices under the rationalized Organizational Structure of DENR), and in order to enhance the reporting system on forest revenue, and improve data management and transparency on the collection of forestry-related fees, charges and other revenues, this guidelines is hereby issued.

1. Definition of Terms. For the purpose of this Order, the following terms shall have the meaning as indicated below:

- 1.1. **Forestry Revenue Forms** - refer to the revenue forms to be filled-out by all concerned DENR Offices (Region, PENRO, CENRO) for the monthly collection of administrative fees, forest charges, and tenure fees. The Forestry Revenue Forms are attached as Annex 1-9 and the corresponding instruction manuals are attached as Annex 10-15.
- 1.2. **Administrative Fees** - refer to payments being made for the services and operational expenses of the government in the processing, monitoring, and managing of tenure instruments, permits, and other privileges being granted by the DENR.
- 1.3. **Forest Charges** - refer to levies imposed by the government on naturally-growing timber and other forest products cut/harvested by the tenurial instrument holder or permittee, the rate of which is provided under Section 3, 4, and 5 of R.A. 7161.
- 1.4. **Tenure Fees** - refer to payments being made by a tenurial instrument holder for the use of a certain parcel of forest land in the form of government share, user's fee, and rental.

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- 1.5. **CENRO Revenue Report** - refer to the CENRO Monthly Revenue Report to be submitted to PENRO. The CENRO Forestry Revenue Forms to be filled-out are attached as Annex 1, 2, and 3 and the corresponding instruction manuals are attached as Annex 10, 11, and 12.
- 1.6. **Provincial Revenue Reports** - refer to the consolidated CENRO and PENRO Monthly Revenue Reports to be submitted to Regional Office. The Provincial Forestry Revenue Forms to be filled-out are attached as Annex 4, 5, and 6 and the corresponding instruction manuals are attached as Annex 13, 14, and 15.
- 1.7. **Regional Revenue Reports** - refer to the consolidated Monthly Revenue Reports from CENRO, PENRO and Regional Office. The Regional Forestry Revenue Form to be filled-out are attached as Annex 7, 8, and 9 and the corresponding instruction manuals are attached as Annex 13, 14, and 15.

2. Procedures in the accomplishment of Forestry Revenue Forms.

The following are the procedures in the accomplishment and submission of Forestry Revenue Forms:

- 2.1. **Submission of Forestry Revenue Forms in Community Environment and Natural Resources Office (CENRO) Level.** The Collection/Credit Officers, in coordination with respective Regulation and Permitting Section (RPS) of CENRO, shall accomplish the CENRO Forestry Revenue Form(s) for every payment transaction of the client. The RPS Chief of CENRO shall review, verify, and analyze the accomplished CENRO Forestry Revenue Forms (Annex 1, 2, and 3) and forward the same to the CENR Officer for approval. The CENROs shall submit the monthly CENRO Forestry Revenue Report together with copy of receipts to respective PENR Office **on or before the 1st day of the succeeding month or the proceeding working day.**
- 2.2. **Submission of Forestry Revenue Forms in Provincial Environment and Natural Resources Office (PENRO) Level.** The Collection/Credit Officers, in coordination with respective Regulation and Permitting Section of PENRO/Implementing PENRO, shall accomplish the Provincial Forestry Revenue Form(s) for every payment transaction of the client. The PENRO shall integrate the submitted monthly CENRO Revenue Report into the said monthly Provincial Revenue Form (Annex 4, 5, and 6). The Chief of Regulation and Permitting Section of PENRO/Implementing PENRO shall review, verify, and analyze the Provincial Revenue Reports and forward to the PENR Officer for review and approval. The PENROs concerned shall submit the monthly Provincial Revenue Reports together with copy of receipts to respective Regional Office **on or before the 3rd day of the succeeding month or the proceeding working day.**
- 2.3. **Submission of Forestry Revenue Forms in DENR Regional Office Level.** The Collecting/Credit Officers, in coordination with

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respective Forest Utilization Section (FUS) under Licenses, Patents, and Deeds Division (LPDD), shall accomplish the Monthly Regional Forestry Revenue Form(s) for every payment transaction of the client. The Regional Office shall integrate the submitted monthly PENRO Revenue Report into the said monthly Regional Revenue Form (Annex 7, 8, and 9). The Chief of Licenses, Patents, and Deeds Division (LPDD) of Regional Office shall review, verify, and analyze the Regional Revenue Report and forward to the Assistant Regional Director for Technical Services for review and approval. The Regional Office concerned shall submit the monthly Regional Revenue Report to the Forest Management Bureau (FMB) **on or before every 5th day of the succeeding month or the proceeding working day.**

In addition to the submission of hard copy of the Regional Revenue Reports, the DENR Regional Offices shall also submit the same using the prescribed excel format, including the corresponding electronic copy of official receipts for means of verification to the official email address of the Forest Management Bureau.

The Forestry Revenue Forms shall be in addition to the form required to be accomplished for the accounting/recording of collected revenues in compliance with Accounting Rules and Regulations as provided for in Chapter 5 (Revenues and other Receipts) of the General Accounting Manual (GAM), Volume 1.

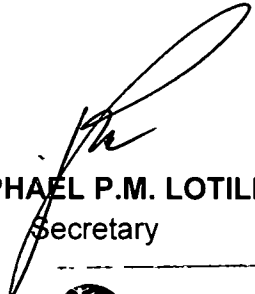
3. Forest Revenue Database. All the DENR Field Offices (Regional Office, PENR Office/Implementing PENR Office, and CENR Office) shall maintain *their* own database on forestry-related revenue collection.

The FMB shall consolidate all Regional Revenue Reports and analyze the same for the preparation of annual comprehensive national report on forest revenue collection and as basis for policy formulation and enhancement. The FMB shall also develop and maintain an online database for the forestry-related revenue collection.

All offices shall ensure that all applicable Commission on Audit (COA) Circulars and Guidelines issued by relevant regulatory and oversight agencies are followed.

DENR Memorandum Order (DMO) No. 2004-01 and all orders, circulars, and instructions inconsistent herewith are hereby repealed or modified accordingly.

This Order shall take effect immediately.


RAPHAEL P.M. LOTILLA
Secretary



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF ENVIRONMENT
AND NATURAL RESOURCES



SENRO69228

ANNEX 1. CENRO FORESTRY REVENUE FORM A-1

MONTHLY REVENUE REPORT ON ADMINISTRATIVE FEES

CENRO _____
MONTH _____ YEAR _____

Name of Payee (A)	Type of Administrative Fees (B)	Sub-category (C)	Amount Paid (Php) (D)	Date of payment (mm/dd/yyyy) (E)	OR No. (F)	Remarks (G)
Grand Total (H)						

Prepared by:

Collection/Credit Officer

Reviewed by:

Chief, RPS

Approved by:

CENRO

ANNEX 2. CENRO FORESTRY REVENUE FORM A-2

MONTHLY REVENUE REPORT ON FOREST CHARGES

CENRO _____
MONTH _____ YEAR _____

Name of Permittee/Licensee/ Tenure Holder	Harvesting Location	Type of Perm it	Type of Forest Product s	Species (Specific Group)	Volum e/ Quantit y	Unit of measur e	Amount Paid (Php)	Date of payment (mm/dd/yyyy)	OR No.	Remark s
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
GRAND TOTAL (L)										

Prepared by:

Collection/Credit Officer

Reviewed by:

Chief, RPS

Approved by:

CENRO

ANNEX 3. CENRO FORESTRY REVENUE FORM A-3

MONTHLY REVENUE REPORT ON TENURE FEES

CENRO _____
MONTH _____ YEAR _____

Name of Holder	Type of Tenure Instrument	Tenure No.	Area (ha)	Date Issued (mm/dd/yyyy)	Expiry date (mm/dd/yyyy)	Type of Tenure Fee	Expected Revenue					Collected Revenue			Unpaid Balance (L-M)	Remarks
							Assessed Tenure Fees (PhP)	Days past due date	Surcharge/ Penalty (PhP)	Back Rental (Php)	Total Expected Revenue (Php) (H + J + K)	Actual Amount Paid (Php)	Date of Payment	OR No.		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Grand Total (R)																

Prepared by:

Collection/Credit Officer

Reviewed by:

Chief, RPS

Approved by:

CENRO

ANNEX 4. PROVINCIAL FORESTRY REVENUE FORM B-1

MONTHLY REVENUE REPORT ON ADMINISTRATIVE FEES

PENRO _____
MONTH _____ YEAR _____

Payment Location (A)	Name of Payee (B)	Type of Administrative Fees (C)	Sub-category (D)	Amount Paid (PhP) (E)	Date of payment (mm/dd/yyyy) (F)	OR No. (G)	Remarks (H)
Grand Total (I)							

Prepared by:

Reviewed by:

Approved by:

Collection/Credit Officer

Chief, RPS

PENRO

ANNEX 5. PROVINCIAL FORESTRY REVENUE FORM B-2**MONTHLY REVENUE REPORT ON FOREST CHARGES**

PENRO _____

MONTH _____ YEAR _____

Payment Location	Name of Permittee/Licensee/Tenure Holder	Harvesting Location	Type of Permit	Type of Forest Products	Species (Specific Group)	Volume/Quantity	Unit of measure	Amount Paid (Php)	Date of payment (mm/dd/yyyy)	OR No.	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
GRAND TOTAL (M)											

Prepared by:

Reviewed by:

Approved by:

Collection/Credit Officer_____
Chief, RPS_____
PENRO

ANNEX 6. PROVINCIAL FORESTRY REVENUE FORM B-3

MONTHLY REVENUE REPORT ON TENURE FEES

PENRO _____

MONTH _____ YEAR _____

Payment location	Name of Holder	Type of Tenure Instrument	Tenure No.	Area (ha)	Date Issued (mm/dd/yyyy)	Expiry date (mm/dd/yyyy)	Type of Tenure Fee	Expected Revenue					Collected Revenue			Unpaid Balance (Php) (M-N)	Remarks
								Assessed Tenure Fees (PhP)	Days past due date	Surcharge/ Penalty (PhP)	Back Rental (PhP)	Total Expected Revenue (PhP) (I+K+L)	Actual Amount Paid (PhP)	Date of Payment	OR No.		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
Grand Total (S)																	

Prepared by:

Reviewed by:

Approved by:

Collection/Credit Officer_____
Chief, RPS_____
PENRO

ANNEX 7. REGIONAL FORESTRY REVENUE FORM C-1

MONTHLY REVENUE REPORT ON ADMINISTRATIVE FEES

REGION _____
MONTH _____ YEAR _____

Payment Location	Name of Payee	Type of Administrative Fees	Sub-category	Amount Paid (Php)	Date of payment (mm/dd/yyyy)	OR No.	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Grand Total (I)							

Prepared by:

Reviewed by:

Approved by:

Collection/Credit Officer

Chief, LPDD

ARD-Technical Services

ANNEX 8. REGIONAL FORESTRY REVENUE FORM C-2**MONTHLY REVENUE REPORT ON FOREST CHARGES**

REGION _____

MONTH _____ YEAR _____

Payment Location	Name of Permittee/ Licensee/ Tenure Holder	Harvesting Location	Type of Permit	Type of Forest Products	Species (Specific Group)	Volume/ Quantity	Unit of measure	Amount Paid (Php)	Date of payment (mm/dd/yyyy)	OR No.	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
GRAND TOTAL (M)											

Prepared by:

Reviewed by:

Approved by:

Collection/Credit Officer_____
Chief, LPDD_____
ARD-Technical Services

ANNEX 9. REGIONAL FORESTRY REVENUE FORM C-3

MONTHLY REVENUE REPORT ON TENURE FEES

REGION _____

MONTH _____ YEAR _____

Payment location	Name of Holder	Type of Tenure Instrument	Tenure No.	Area (ha)	Date Issued (mm/dd/yyyy)	Expiry date (mm/dd/yyyy)	Type of Tenure Fee	Expected Revenue					Collected Revenue			Unpaid Balance (Php) (M-N)	Remarks
								Assessed Tenure Fees (PhP)	Days past due date	Surcharge/ Penalty (PhP)	Back Rental (Php)	Total Expected Revenue (Php) (I+K+L)	Actual Amount Paid (Php)	Date of Payment	OR No.		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
Grand Total (S)																	

Prepared by:

Reviewed by:

Approved by:

Collection/Credit Officer_____
Chief, LPDD_____
ARD-Technical Services

ANNEX 10. FORESTRY REVENUE FORM A-1 ON ADMINISTRATIVE FEES

Instruction for each field name of the **Monthly CENRO Revenue Form on Administrative Fees** is provided to guide users in filling out the form and help ensure the standardization of data collection in all implementing offices.

No.	Field Name	Instructions
	CENRO	Indicate the CENRO.
	Month	Indicate the month of the report.
	Year	Indicate the year of the report.
(A)	Name of Payee	Indicate the Full Name of the Payee.
(B)	Type of Administrative Fees	Indicate the type of administrative fee applicable: • Application Fee • Annual Fee • Service Fee • Other Fees
(C)	Sub-category	Indicate the sub-category corresponding to the type of administrative fee: For Application Fee, indicate if any of the following sub-categories: • Socialized Industrial Forest Management Agreement (SIFMA) • Integrated Forest Management Agreement (IFMA) • Special Land Use Permit (SLUP) • Forest Land Use Agreement (FLAg) • Forest Land Use Agreement for Tourism (FLAgT) • Forest Land Grazing Management Agreement (FLGMA) • Wood/Rattan Processing/Manufacturing Plants • Non-timber Forest Products cutting/gathering/harvesting • Certificate of registration as poles, piles, log, and lumber deal (local dealership) • Registration as Agents, Contractors, and Dealers of logs, lumber, veneer, and commercial poles and piles (imported) • Export authority • Certification of status clearance for mining prospective area • Chainsaw registration • Permit to purchase or import chainsaw • Permit to manufacture chainsaw • Permit to sell/re-sell/dispose/distribute/transfer of ownership of chainsaw • Authority to lease, rent, or lend chainsaw For Annual Fees, indicate if any of the following sub-categories: • Wood processing Plant Permit to operate Regular Sawmill, Mini-sawmill, and re-sawmill (per daily rated capacity) • Veneer, Plywood and other Wood-based panel plants permit (per daily rated capacity)

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No.	Field Name	Instructions
		• Non-timber Forest Products cutting/gathering/harvesting permit • Wood treating plant permit • Rattan manufacturing/processing plant permit For Service Fees, indicate if any of the following sub-categories: • Survey (delineation of boundary) on forestlands subject of application for permit/license/tenure • Timber Inventory • Inspection/Verification of timber/non-timber forest products (local and for export) • Assessment of forestry tenured areas (if requested by lessee/agreement holder) For Other Fees, indicate if any of the following sub-categories: • Transport permit and special certification (i.e., Forest Products origin, Forest Product verification, Land Classification status, etc.) • Oath Fee • Appeal Fee for Forestry Tenure instruments • Authentication fee (Certified True Copy of documents)
(D)	Amount Paid (Php)	Indicate the amount paid based on the Official Receipt (OR).
(E)	Date of Payment (mm/dd/yyyy)	Indicate the date of payment, in mm/dd/yyyy format.
(F)	OR No.	Indicate the Official Receipt Number.
(G)	Remarks	Indicate remarks, if any.
(H)	Grand Total (Php)	Indicate the Grand Total of Administrative Fees collected the month.
SIGNATORIES		
	Prepared by:	The Collecting/Credit Officer from the CENRO who prepared the report should affix signature above printed name, position/designation, and office.
	Reviewed by:	The Chief, RPS shall review the information in the form and affix signature over printed name, position/designation, and office.
	Approved by:	The CENR Officer shall review/approve the report and affix signature over printed name, position/designation, and office.

ANNEX 11. FORESTRY REVENUE FORM A-2 ON FOREST CHARGES

Instruction for each field name of the **Monthly CENRO Revenue Form on Forest Charges** is provided to guide users in filling out the form and help ensure the standardization of data collection in all implementing offices.

No.	Field Name	Instructions
	CENRO	Indicate the CENRO.
	Month	Indicate the month of the report.
	Year	Indicate the year of the report.
(A)	Name of Permittee/Licensee/ Tenure Holder	Indicate the registered name of the reporting permittee, or tenure holder concerned.
(B)	Harvesting Location	Indicate the actual Municipality & Province where the harvesting of forest products covered by forest charges occurred.
(C)	Type of Permit	Indicate the permit issued under which forest products were harvested. Timber Forest Products • Tree Cutting Permit • Special tree Cutting Permit • Private Land Timber Permit • Special Private Land Timber Permit Non-timber Forest Products • Non-Timber Forest Product Permit • Rattan Cutting Contract (RCC)
(D)	Type of Forest Products	Indicate the type of forest products: • T for Timber Forest Products; and • NT for Non-Timber Forest Products
(E)	Species (Specific Group)	Indicate the <u>specific species group</u> of the forest products harvested. For Timber Forest Products, indicate if any of the following: • Philippine Mahogany Group • Manggasinoro Group • Manggachapui Group • Narig Group • Palosapis Group • Guijo Group • Yakal Group • Apitong Group • Softwood Species • Nato • Furniture/Construction Hardwood • Premium Species • Lesser-used species • Pulpwood, chipwood, and matchwood

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No.	Field Name	Instructions
		• Firewood, branches, and other recoverable wood wastes of timber For Non-Timber Forest Products, indicate if any of the following: • Rattan Unsplit • Rattan-split • Bamboo • Almaciga resin • Other gums and resins • Beeswax - Gutta-percha
(F)	Volume/Quantity	• Indicate the volume/quantity in numbers
(G)	Unit of measure	Indicate the standard unit of measure of forest products harvested: • Timber- cubic meter (m³) • Almaciga Resin/Beeswax/Gutta Percha/Other Gums and Resin- Kilograms (kg) • Bamboo Poles- piece (pc) • Rattan (unsplit)- Lineal Meter (m) - Rattan (split)- Kilogram (kg)
(H)	Amount Paid (Php)	Indicate the amount paid based on the Official Receipt (OR).
(I)	Date of payment	Indicate the date of payment, in mm/dd/yyyy format.
(J)	OR No.	Indicate the Official Receipt Number.
(K)	Remarks	Indicate remarks, if any.
(L)	Grand Total (PhP)	Indicate the Grand Total of Forest Charges collected the month.
SIGNATORIES		
	Prepared by:	The Collecting/Credit Officer from CENRO who prepared the report should affix signature above printed name, position/designation, and office.
	Reviewed by:	The Chief, RPS shall review the report and affix signature above printed name, position/designation, and office.
	Approved by:	The CENR Officer shall review/approve the report and affix signature above printed name, position/designation, and office.

ANNEX 12. FORESTRY REVENUE FORM A-3 ON TENURE FEES

Instruction for each field name of the **Monthly CENRO Revenue Form on Tenure Fees** is provided to guide users in filling out the form and help ensure the standardization of data collection in all implementing offices.

No.	Field Name	Instructions
	CENRO	Indicate the CENRO
	Month	Indicate the month of the report.
	Year	Indicate the year of the report.
(A)	Name of Holder	Indicate the registered name of the Tenure Holder
(B)	Type of Tenure Instrument	Indicate if any of the following: • Forestland Grazing Management Agreement or FLGMA • Agro-Forestry Farm Lease Agreement or AFFLA • Integrated Forest Management Agreement or IFMA • Forest Land Use Agreement or FLAg • Socialized Industrial Forest Management Agreement or SIFMA • Tree Farm Lease Agreement or TFLA • Upland Agroforestry or MOA/JVA • Forest Land Use Agreement for Tourism Purposes or FLAgT • Special Land Use Lease Agreement or SPLULA • Special Land Use Permit or SLUP
(C)	Tenure No.	Indicate the tenure number of the tenure instrument issued.
(D)	Area (ha.)	Indicate the area in hectares.
(E)	Date Issued	Indicate the date the tenure instrument was issued.
(F)	Expiry date	Indicate the date when the tenure instrument will expire.
(G)	Type of Tenure Fee (GS/R/UF)	Indicate if any of the following: • GS - Government Share • R – Rental • UF - User's Fee
EXPECTED REVENUE		
(H)	Assessed Tenure Fees (Php) (A)	Indicate the computed or assessed tenure fees based on the agreement or contract.
(I)	Days past due date	Indicate how many days the Tenure Holder is past the due date or deadline of payment.
(J)	Surcharge/Penalty (Php) (B)	Indicate the computed Surcharge/Penalty corresponding to how many days the payment is past the due date.
(K)	Back Rental (Php) (C)	Indicate the amount of the Back Rental if the Tenure Holder failed to pay tenure fees for one year.
(L)	Total Expected Revenue (Php) (H+J+K)	Indicate the total balance to be paid by the Tenure Holder by adding the Assessed Tenure Fee (A), Surcharge (B) and/or Back Rental (C).
COLLECTED REVENUE		
(M)	Actual Amount Paid (Php)	Indicate the actual amount paid by the Tenure holder.
(N)	Date of Payment (mm/dd/yyyy)	Indicate the date of payment, in mm/dd/yyyy format.
(O)	OR No.	Indicate the Official Receipt Number.

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No.	Field Name	Instructions
(P)	Unpaid Balance (Php) (L-M)	Indicate the unpaid balance (if any) by subtracting the Actual Amount Paid (M) from the Total Expected Revenue (L)
(Q)	Remarks	Indicate remarks, if any.
(R)	Grand Total (Php)	Indicate the Grand Total of Tenure Fees collected the month.
SIGNATORIES		
	Prepared by:	The Collecting/Credit Officer from CENRO who prepared the report should affix signature above printed name, position/designation, and office.
	Reviewed by:	The Chief, RPS shall review the information in the form and affix signature over printed name, position/designation, and office.
	Approved by:	The CENR Officer shall review/approve the report and affix signature over printed name, position/designation, and office.

ANNEX 13. PROVINCIAL/REGIONAL REVENUE FORM B-1/C-1 ON ADMINISTRATIVE FEES

Instruction for each field name of the Monthly **Provincial/Regional Revenue Form on Administrative Fees** is provided to guide users in filling out the form and help ensure the standardization of data collection in all implementing offices.

No.	Field Name	Instructions
	PENRO/Region	Indicate the PENRO, for Provincial Monthly Report; and Indicate the Region, for Regional Monthly Report
	Month	Indicate the month of the report.
	Year	Indicate the year of the report.
(A)	Payment Location	Indicate where administrative fees were paid. Indicate any of the offices applicable: • CENR Office, (ex. CENRO Tayabas) • PENR Office, (ex. PENRO Quezon) • Regional Office (ex. Region 4-A)
(B)	Name of Payee	Indicate the Full Name of the Payee.
(C)	Type of Administrative Fees	Indicate the type of administrative fee applicable: • Application Fee • Annual Fee • Service Fee • Other Fees
(D)	Sub-category	Indicate the sub-category corresponding to the type of administrative fee: For Application Fee, indicate if any of the following sub-categories: • Socialized Industrial Forest Management Agreement (SIFMA) • Integrated Forest Management Agreement (IFMA) • Special Land Use Permit (SLUP) • Forest Land Use Agreement (FLAg) • Forest Land Use Agreement for Tourism (FLAgT) • Forest Land Grazing Management Agreement (FLGMA) • Wood/Rattan Processing/Manufacturing Plants • Non-timber Forest Products cutting/gathering/harvesting • Certificate of registration as poles, piles, log, and lumber deal (local dealership) • Registration as Agents, Contractors, and Dealers of logs, lumber, veneer, and commercial poles and piles (imported) • Export authority • Certification of status clearance for mining prospective area • Chainsaw registration • Permit to purchase or import chainsaw • Permit to manufacture chainsaw • Permit to sell/re-sell/dispose/distribute/transfer of ownership of chainsaw • Authority to lease, rent, or lend chainsaw For Annual Fees, indicate if any of the following sub-categories: • Wood processing Plant Permit to operate Regular Sawmill, Mini-sawmill, and re-sawmill (per daily rated capacity) • Veneer, Plywood and other Wood-based panel plants permit

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No.	Field Name	Instructions
		(per daily rated capacity) • Non-timber Forest Products cutting/gathering/harvesting permit • Wood treating plant permit • Rattan manufacturing/processing plant permit For Service Fees, indicate if any of the following sub-categories: • Survey (delineation of boundary) on forestlands subject of application for permit/license/tenure • Timber Inventory • Inspection/Vérification of timber/non-timber forest products (local and for export) • Assessment of forestry tenured areas (if requested by lessee/agreement holder) For Other Fees, indicate if any of the following sub-categories: • Transport permit and special certification (i.e., Forest Products origin, Forest Product verification, Land Classification status, etc.) • Oath Fee • Appeal Fee for Forestry Tenure instruments • Authentication fee (Certified True Copy of documents)
(E)	Amount Paid (Php)	Indicate the amount paid based on the Official Receipt (OR).
(F)	Date of Payment (mm/dd/yyyy)	Indicate the date of payment, in mm/dd/yyyy format.
(G)	OR No.	Indicate the Official Receipt Number.
(H)	Remarks	Indicate remarks, if any.
(I)	Grand Total (Php)	Indicate the Grand Total of Administrative Fees collected the month.
SIGNATORIES		
	Prepared by:	The Collecting/Credit Officer from the PENRO/Regional Office who prepared the report should affix signature above printed name, position/designation, and office.
	Reviewed by:	The positions stated below who reviews the information in the form should affix signature over printed name, position/designation, and office. • PENRO: Chief, RPS • Regional Office: Chief, LPDD
	Approved by:	The positions stated below who approves the report should affix signature over printed name, position/designation, and office. • For PENRO: PENR Officer; and • For Regional Office: Assistant Regional Executive Director – Technical Services.

ANNEX 14. PROVINCIAL/REGIONAL REVENUE FORM B-2/C-2 ON FOREST CHARGES

Instruction for each field name of the **Monthly Provincial/Regional Report on Forest Charges** is provided to guide users in filling out the form and help ensure the standardization of data collection in all implementing offices.

No.	Field Name	Instructions
	PENRO/Region	Indicate the PENRO, for Provincial Monthly Report; and Indicate the Region, for Regional Monthly Report
	Month	Indicate the month of the report.
	Year	Indicate the year of the report.
(A)	Payment Location	Indicate the office where forest charges were paid and write any of the offices applicable: • CENR Office, (ex. CENRO Tayabas) • PENR Office, (ex. PENRO Quezon) • Regional Office (ex. Region 4-A)
(B)	Name of Permittee/Licensee/ Tenure Holder	Indicate the registered name of the reporting permittee, or tenure holder concerned.
(C)	Harvesting Location	Indicate the actual Municipality & Province where the harvesting of forest products covered by forest charges occurred.
(D)	Type of Permit	Indicate the permit issued under which forest products were harvested. Timber Forest Products • Tree Cutting Permit • Special tree Cutting Permit • Private Land Timber Permit • Special Private Land Timber Permit Non-timber Forest Products • Non-Timber Forest Product Permit • Rattan Cutting Contract (RCC)
(E)	Type of Forest Products	Indicate the type of forest products: • T for Timber Forest Products; and • NT for Non-Timber Forest Products
(F)	Species Group (Specific Group)	Indicate the <u>specific species group</u> of the forest products harvested. For Timber Forest Products, indicate if any of the following: • Philippine Mahogany Group • Manggasinoro Group • Manggachapui Group • Narig Group • Palosapis Group • Guijo Group • Yakal Group • Apitong Group • Softwood Species • Nato • Furniture/Construction Hardwood

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No.	Field Name	Instructions
		- Premium Species - Lesser-used species - Pulpwood, chipwood, and matchwood - Firewood, branches, and other recoverable wood wastes of timber For Non-Timber Forest Products, indicate if any of the following: - Rattan Unsplit - Rattan-split - Bamboo - Almaciga resin - Other gums and resins - Beeswax - Gutta-percha
(G)	Volume/Quantity	Indicate the volume/quantity in numbers
(H)	Unit of measure	Indicate the standard unit of measure of forest products harvested: - Timber- cubic meter (m³) - Almaciga Resin/Beeswax/GuttaPercha/Other Gums and Resin- Kilograms (kg) - Bamboo Poles- piece (pc) - Rattan (unsplit)- Lineal Meter (m) - Rattan (split)- Kilogram (kg)
(I)	Amount Paid (Php)	Indicate the amount paid based on the Official Receipt (OR).
(J)	Date of payment	Indicate the date of payment, in mm/dd/yyyy format.
(K)	OR No.	Indicate the Official Receipt Number.
(L)	Remarks	Indicate remarks, if any.
(M)	Grand Total (PhP)	Indicate the Grand Total of Forest Charges collected the month.
SIGNATORIES		
	Prepared by:	The Collecting/Credit Officer from the PENRO/Regional Office who prepared the report should affix signature above printed name, position/designation, and office.
	Reviewed by:	The positions stated below who reviews the information in the form should affix signature over printed name, position/designation, and office. PENRO: Chief, RPS Regional Office: Chief, LPDD
	Approved by:	The positions stated below who approves the report should affix signature over printed name, position/designation, and office. For PENRO: PENR Officer; and For Regional Office: Assistant Regional Executive Director – Technical Services.

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ANNEX 15. PROVINCIAL/REGIONAL REVENUE FORM B-3/C-3 ON TENURE FEES

Instruction for each field name of the **Monthly Provincial/Regional Form on Tenure Fees** is provided to guide users in filling out the form and help ensure the standardization of data collection in all implementing offices.

No.	Field Name	Instructions
	PENRO/Region	Indicate the PENRO, for Provincial Monthly Report; and Indicate the Region, for Regional Monthly Report
	Month	Indicate the month of the report.
	Year	Indicate the year of the report.
(A)	Payment Location	Indicate where administrative fees were paid and write any of the offices applicable: • CENR Office, (ex. CENRO Tayabas) • PENR Office, (ex. PENRO Quezon) • Regional Office (ex. Region 4-A)
(B)	Name of Holder	Indicate the registered name of the Tenure Holder
(C)	Type of Tenure Instrument	Indicate if any of the following: • Forestland Grazing Management Agreement or FLGMA • Agro-Forestry Farm Lease Agreement or AFFLA • Integrated Forest Management Agreement or IFMA • Forest Land Use Agreement or FLAg • Socialized Industrial Forest Management Agreement or SIFMA • Tree Farm Lease Agreement or TFLA • Upland Agroforestry or MOA/JVA • Forest Land Use Agreement for Tourism Purposes or FLAgT • Special Land Use Lease Agreement or SPLULA • Special Land Use Permit or SLUP
(D)	Tenure No.	Indicate the tenure number of the tenure instrument issued.
(E)	Area (ha.)	Indicate the area in hectares.
(F)	Date Issued	Indicate the date the tenure instrument was issued.
(G)	Expiry date	Indicate the date when the tenure instrument will expire.
(H)	Type of Tenure Fee (GS/R/UF)	Indicate if any of the following: • GS - Government Share • R – Rental • UF - User's Fee
EXPECTED REVENUE		
(I)	Assessed Tenure Fees (Php) (A)	Indicate the computed or assessed tenure fees based on the agreement or contract.
(J)	Days past due date	Indicate how many days the Tenure Holder is past the due date or deadline of payment.
(K)	Surcharge/Penalty (Php) (B)	Indicate the computed Surcharge/Penalty corresponding to how many days the payment is past the due date.
(L)	Back Rental (Php) (C)	Indicate the amount of the Back Rental if the Tenure Holder failed to pay tenure fees for one year.

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No.	Field Name	Instructions
(M)	Total Expected Revenue (Php) (I+K+L)	Indicate the total balance to be paid by the Tenure Holder by adding the Assessed Tenure Fee (A), Surcharge (B) and/or Back Rental (C).
COLLECTED REVENUE		
(N)	Actual Amount Paid (Php)	Indicate the actual amount paid by the Tenure Holder.
(O)	Date of Payment (mm/dd/yyyy)	Indicate the date of payment, in mm/dd/yyyy format.
(P)	OR No.	Indicate the Official Receipt Number.
(Q)	Unpaid Balance (Php) (M-N)	Indicate the Unpaid Balance (if any) by subtracting the Actual Amount Paid (N) from the Total Expected Revenue (M).
(R)	Remarks	Indicate remarks, if any.
(S)	Grand Total (Php)	Indicate the Grand Total of Tenure Fees collected the month.
SIGNATORIES		
	Prepared by:	The Collecting/Credit Officer from the CENRO/PENRO/Regional Office who prepared the report should affix signature above printed name, position/designation, and office.
	Reviewed by:	The positions stated below who reviews the information in the form should affix signature over printed name, position/designation, and office. • PENRO: Chief, RPS • Regional Office: Chief, LPDD
	Approved by:	The positions stated below who approves the report should affix signature over printed name, position/designation, and office • For PENRO: PENR Officer; and • For Regional Office: Assistant Regional Executive Director – Technical Services.