I. PURPOSE

This Memorandum Circular is issued to provide guidelines and procedures for the proper accounting in the Bureau’s Books of Account of all donations received from individuals and other entities.

II. SCOPE

This Memorandum Circular applies to the National Headquarters, Regional Offices, and Jail Units of the Bureau of Jail Management and Penology.

III. REFERENCES

A. Philippine Public Sector Accounting Standards (PPSAS)
B. Commission on Audit (COA) Rules and Regulations
C. Government Accounting Manual (GAM)

IV. DEFINITION OF TERMS

A. Gifts, Donations and Goods In-kind – are voluntary transfers of assets, including cash or other monetary assets, goods in-kind and services in-kind that one entity makes to another, normally free from stipulations. The transferor may be an entity or an individual. For gifts and donations of cash or other monetary assets and goods in-kind, the past event giving rise to the control of resources embodying future economic benefits or service potential is normally the receipt of the gift or donation. (Par. 93, PPSAS 23)

B. Fair value – is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm’s length transaction. (Sec.2, Chapter 5, GAM)

C. Authorized Government Depository Bank (AGDB) – refers to a government bank duly authorized by the Bangko Sentral ng Pilipinas to maintain deposits and cash balances of National Government Agencies (NGAs), Local Government Units (LGUs), Government-Owned or Controlled Corporations (GOCCs) and State Universities and Colleges (SUCs).

D. Electronic Fund Transfer (EFT) – refers to a transaction that takes place over a computerized network, either among accounts at the same bank or to different accounts at separate financial institutions.

E. Office Primarily Responsible (OPR) – refers to office or work unit in the Bureau that has direct contact with the donor and responsible for utilization of cash donated in

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Reviewed By:

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Jail Chief Superintendent
Deputy Chief for Administration of the Jail Bureau/Quality Management Representative

Approved By:

DEOGRACIAS D TAPAYAN, CESE
Jail Director/Chief, BJMP
conformity with laws and regulations. It shall include Jail Units headed by the Jail Wardens.

F. Report of Collections and Deposits (RCD) - The Collecting Officer/Cashier shall prepare this report to record his/her collections and deposits to an AGDB as of specific date and shall be maintained by fund cluster.

G. Report of Checks Issued (RCI) - This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through checks. It shall include cancelled checks and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of Journal Entry Voucher.

H. Report of Advice to Debit Account Issued (RADAII) - This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through ADA. It shall include cancelled ADA and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of Journal Entry Voucher.

I. Journal Entry Voucher (JEV) - This form shall be used to record all transactions of the NGAs, whether cash receipts, cash disbursements or non-cash transactions. Accounting journal entries shall be reflected therein and it shall serve as the basis for recording in the books of accounts.

V. GUIDELINES

A. General

Donations shall not be accepted or refused without the authority of the Chief, BJMP or the Regional Director as the case maybe.

For proper accounting and recording, in all cases, acceptance must be made in writing or in a form required by the rules on donations written under the Civil Code of the Philippines and must reflect the value of property donated.

Donated properties, unless otherwise stated, shall be used expressively for the purpose for which they are given.

B. Cash Donations

The OPR is responsible for the implementation of programs or projects associated with the donation as well as submission of Disbursement Vouchers and required attachments based on the nature of expenses incurred.

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DEOGRAICAS C ARAYAN, CESE
Jail Director
Chief, BJMP
MEMORANDUM CIRCULAR

DONATIONS RECEIVED

Guidelines and Procedures in Accounting for Donations to the Bureau of Jail Management and Penology

<table>
<thead>
<tr>
<th>PAGE</th>
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<td>28 JUL 2018</td>
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<tr>
<td>DOCUMENT NO.</td>
<td>BJMP-AO-MC-44</td>
</tr>
</tbody>
</table>

2. All cash donations received shall be remitted to the National Treasury unless there is a written authority executed by the latter authorizing the Bureau to maintain a Trust Fund for specific purpose.

C. Personal Property

1. Personal Property found in station and was included in the annual physical count of property, plant and equipment shall be considered as property of the Jail Bureau and construed as donated Personal Property.

2. Personal Property donated to the Jail Bureau may be directed for use by a particular directorate, office, unit, or officer; however, the Jail Bureau retains ownership of all donations, without exception. Personal Property donations are not property of any officer or group of officers even if they have facilitated such request in its grant.

3. If the value of the personal property donated exceeds five thousand pesos, the donation and the acceptance shall be in writing, otherwise the donation shall be void. Further, the value of the property donated must be reflected in the appurtenant documents as warranted by the Government Accounting Manual for the proper recording of the property.

D. Real Property

1. Acceptance by Regional Directors of real property donations shall, at all times be effected by a Delegation of Authority signed by the Chief.

2. Donation of an immovable property must be made in a public document specifying therein the property donated and the value of the charges which the donee must satisfy.

3. The acceptance may be made in the same deed of donation or in a separate public document, but in case of the latter, it must be made during the lifetime of the donor.

4. The Directorate for Logistics determines restrictions, easements, any unpaid taxes and verifies that the donor provides satisfactory evidence of ownership. It is also responsible for the appraisal of the property, initiates survey of the property to determine the property’s actual boundaries and ensures the legal transfer of title to the Bureau.

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1 Section 65 (1), P.D. No. 1445.
2 Executive Order No. 338, Section 2, Directing the Deposit of Cash Balances to the National Treasury, May 17, 1996.
3 Commission on Audit and Ministry of Finance Joint Circular No. 1-81.
4 Article 748, New Civil Code of the Philippines
5 Article 749, New Civil Code of the Philippines
6 Id

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Deputy Chief for Administration of the Jail Bureau/
Quality Management Representative

Approved By: DEGRACIAS C. TARAYAN, CESE
Jail Director
Chief, BJMP
VI. PROCEDURE SUMMARY AND DETAILS

A. Donations Received at the National Headquarters (NHQ)

1. Cash Donation

<table>
<thead>
<tr>
<th>Responsible</th>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPR Finance Service Office - Collecting Officer</td>
<td>Cash/Checks/Electronic Receipt</td>
<td>Acceptance of Donated Cash and Remittance to the BTr</td>
<td>Official Receipt (OR)</td>
</tr>
<tr>
<td>Finance Service Office Accounting Office</td>
<td>RCD</td>
<td>Recording of Collection and Deposit</td>
<td>Accounting Entry</td>
</tr>
<tr>
<td>OPR Accounting Office</td>
<td>Routing Slip with Attachments</td>
<td>Requisition for Cash Allocation to the DBM</td>
<td>Sent Letter Request</td>
</tr>
<tr>
<td>Accounting Office</td>
<td>Notice of Cash Allocation(NCA)</td>
<td>Recording of Cash Allocation</td>
<td>Accounting Entry</td>
</tr>
<tr>
<td>OPR Accounting Office Office of the Chief, BJMP</td>
<td>DV with required attachments</td>
<td>Disbursement and Utilization of Cash Allocation</td>
<td>Check or Advice to Debit Account (ADA)</td>
</tr>
<tr>
<td>Finance Service Office</td>
<td>Report of Checks Issued (RCI) or Report of ADA Issued (RADAI)</td>
<td>Recording of Disbursement</td>
<td>Accounting Entry</td>
</tr>
</tbody>
</table>

Prepared By: ARNEL S ROMERO
Chief Accountant

Reviewed By: ALLAN S IRAL, CESE
Jail Chief Superintendent
Deputy Chief for Administration of the Jail Bureau/Quality Management Representative

Approved By: DEOSRACIAS O. TARAYAN, CESE
Jail Director C4
Chief, BIMP
MEMORANDUM CIRCULAR

DONATIONS RECEIVED

Guidelines and Procedures in Accounting for Donations to the Bureau of Jail Management and Penology

DETAILS

1.1. Acceptance of Donated Cash and Remittance to the BTr

1.1.1. The OPR assists the donor in the delivery of cash/check to the Collecting Officer under the Finance Service Office. In case the donation is in the form of Direct Deposit or EFT, the Finance Service Office provides for the details of the Bureau’s AGDB.

1.1.2. The Collecting Officer receives cash/check or electronic receipt from the donor representing donation to the Bureau, counts the cash, verifies amount of check or electronic receipt in front of the donor or representative from the OPR and issues Official Receipt.

1.1.3. The Collecting Officer remits the donated cash to the National Treasury.

1.2. Recording of Collection and Deposit

1.2.1. The Collecting Officer prepares the Report of Collections and Deposits (RCD) in three copies and submits the original copy with attachments to the Accounting Office.

1.2.2. The Accounting Office prepares the Journal Entry Voucher (JEV) to record the collection and deposit in the Books of Accounts.

1.3. Requisition for Cash Allocation to the DBM

1.3.1. The OPR submits to the Accounting Office the required documents including a copy of the MOA, if the same is available, as basis for the Request for Cash Allocation to the Department of Budget and Management (DBM).

1.3.2. The Accounting Office processes the Request for Cash Allocation and sends letter request to the DBM.

1.4. Recording of Cash Allocation

1.4.1. Upon receipt of the Notice of Cash Allocation from the DBM, the Accounting Office prepares Journal Entry Voucher to record receipt of cash allocation.

1.5. Disbursement and Utilization of Cash Allocation

1.5.1. The Accounting Office informs the OPR of the release of cash allocation.

1.5.2. The OPR facilitates the utilization of cash allocation by submitting Disbursement Vouchers (DV) in four copies with the required Supporting Documents (SD) to the Accounting Office.

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DEOGRACIAS CAMPAYAN, CESE  
Jail Director
1.5.3. The Accounting Office checks completeness of the SDs, certifies availability of cash, and forwards the DVs to the Office of the Chief, BJMP/Authorized Representative for approval of the DVs.

1.5.4. The Office of the Chief, BJMP/Authorized Representative reviews and approves the DVs and forwards the documents to the Finance Service Office.

1.5.5. The Finance Service Office checks completeness of signatories on the DVs, and issues check to the payee or LDDAP-ADA to the MDS-GSB which shall pay the creditors/payees listed not later than 48 hours but not earlier than 24 hours upon receipt of the said document.

1.6. Recording of Disbursement

1.6.1. The Finance Service Office prepares the RCI/RADAI and submits to the Accounting Office.

1.6.2. The Accounting Office prepares the JEV to record disbursements in the Books of Accounts based on the RCI/RADAI.

2. Personal Property Donation

<table>
<thead>
<tr>
<th>Responsible</th>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPR Supply Accountable Office (SAO)</td>
<td>Personal Property, Deed of Donation/ MOA (if available),</td>
<td>Delivery and Acceptance of Donated Personal Property</td>
<td>Acknowledgement Receipt</td>
</tr>
<tr>
<td>SAO Accounting Office</td>
<td>Deed of Donation/ MOA (if available),</td>
<td>Recording of Donated Personal Property</td>
<td>Accounting Entry</td>
</tr>
<tr>
<td>OPR/End-users SAO</td>
<td>Letter Request/ Program of Distribution</td>
<td>Issuance of Donated Personal Property</td>
<td>Property Acknowledgement Receipt (PAR)</td>
</tr>
</tbody>
</table>

Summary of Process:

- Input: Personal Property, Deed of Donation/ MOA (if available).
- Activities: Delivery and Acceptance of Donated Personal Property, Recording of Donated Personal Property.
- Output: Acknowledgement Receipt, Accounting Entry, Property Acknowledgement Receipt (PAR).

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Jail Chief Superintendent
Deputy Chief for Administration of the Jail Bureau/ Quality Management Representative

Approved By: DEOGRACIAS O. PARAYAN, CESE
Chief, BJMP
### DETAILS

**2.1. Delivery and Acceptance of Donated Personal Property**
2.1.1. The OPR assists the Donor in the delivery of the donated personal property with the Deed of Donation/MOA, if available to the Supply Accountable Office (SAO).
2.1.2. The SAO processes the acceptance of the donated personal property and acknowledge the receipt thereof.

**2.2. Recording of Donated Personal Property**
2.2.1. The SAO records the donated personal property in the Property Card and furnishes the Accounting Office a copy of the Deed of Donation/MOA, if available.
2.2.2. The Accounting Office prepares the Journal Entry Voucher to record the donation.

**2.3. Issuance of Donated Personal Property**
2.3.1. The OPR/End-users requests for the issuance of the donated personal property through submission of Letter Request/Program of Distribution to the SAO.
2.3.2. The SAO processes the request and issues Property Acknowledgement Receipt (PAR) to the OPR/End-users.

### 3. Real Property Donation

#### SUMMARY

<table>
<thead>
<tr>
<th>Responsible</th>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>Directorate for Logistics</td>
<td>Transfer Certificate of Title (TCT) and Tax Declaration</td>
<td>Acceptance of Documents of Donated Real Property</td>
<td>Acknowledgement Receipt</td>
</tr>
<tr>
<td>Directorate for Logistics</td>
<td>Deed of Donation, Transfer Certificate of Title (TCT) and Tax Declaration</td>
<td>Transfer of Ownership of Donated Real Property</td>
<td>New TCT</td>
</tr>
<tr>
<td>Directorate for Logistics, Supply Accountable Office</td>
<td>New TCT Updated Tax Declaration</td>
<td>Recording of Donated Real Property</td>
<td>Accounting Entry</td>
</tr>
</tbody>
</table>

Prepared By: ARNEL S ROMERO
Chief Accountant

Reviewed By: ALLÁN S IRAL, CESE
Jail Chief Superintendent
Deputy Chief for Administration of the Jail Bureau/Quality Management Representative

Approved By: DEGRACIAS C. TAPAYAN, CESE
Jail Director, Chief, BUDP
MEMORANDUM CIRCULAR

DONATIONS RECEIVED

Guidelines and Procedures in Accounting for Donations to the Bureau of Jail Management and Penology

DETAILS

3.1. Acceptance of Documents of Donated Real Property
3.1.1. The Directorate for Logistics receives Transfer Certificate of Title (TCT) and Tax Declaration from the Donor and acknowledge the receipt thereof.

3.2. Transfer of ownership of Donated Real Property
3.2.1. The Directorate for Logistics facilitates processing of new TCT to transfer ownership of the donated real property to the BJMP.

3.3. Recording of Donated Real Property
3.3.1. The Directorate for Logistics furnishes a copy of the new TCT and updated Tax Declaration to the SAO.
3.3.2. The SAO records the donated real property in the Property Card and furnishes the Accounting Office copies of the new TCT and updated Tax Declaration.
3.3.3. The Accounting Office prepares the JEV to record the donated real property in the Books of Accounts at Fair Value.

B. Donations Received at the Regional Offices (ROs) and Jail Units

1. Cash Donation

<table>
<thead>
<tr>
<th>Responsible</th>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPR Finance Section - Collecting Officer</td>
<td>Cash/checks/Electronic Receipt</td>
<td>Acceptance of Donated Cash and Remittance to the BTr</td>
<td>Official Receipt (OR)</td>
</tr>
<tr>
<td>Finance Section, Accounting Section</td>
<td>RCD</td>
<td>Recording of Collection and Deposit</td>
<td>Accounting Entry</td>
</tr>
</tbody>
</table>

SUMMARY

Prepared By: ARNEL S ROMERO
Chief/Accountant

Reviewed By: ALLÁN S IRAL, CESE
Jail Chief Superintendent
Deputy Chief for Administration of the Jail Bureau/
Quality Management Representative

Approved By: DEGRACIAS CSORAYAN, CESE
Jail Director
Chief, BJMP
## 1.1. Acceptance of Donated Cash and Remittance to the BTr

1.1.1. The OPR assists the donor in the delivery of cash/check to the Collecting Officer under the Finance Section. In case the donation is in the form of Direct Deposit or EFT, the Finance Section provides for the details of the Region's AGDB.

1.1.2. The Collecting Officer receives cash/check or electronic receipt from the donor representing donation to the Bureau, counts the cash, verifies amount of check or electronic receipt in front of the donor or representative from the OPR and issues Official Receipt.
1.1.3. The Collecting Officer remits the donated cash to the National Treasury.

1.2. Recording of Collection and Deposit

1.2.1. The Collecting Officer prepares the Report of Collections and Deposits (RCD) in three copies and submits the original copy with attachments to the Accounting Section.

1.2.2. The Accounting Section prepares the Journal Entry Voucher (JEV) to record the collection and deposit in the Books of Accounts.

1.3. Requisition for Cash Allocation to the DBM

1.3.1. The OPR submits to the Accounting Section the required documents including a copy of the MOA, if the same is available, as basis for the Request for Cash Allocation to the Department of Budget and Management (DBM).

1.3.2. The Accounting Section forwards the documents to the Accounting Office (NHQ).

1.3.3. The Accounting Office (NHQ) processes the Request for Cash Allocation and sends letter request to the DBM.

1.4. Recording of Cash Allocation

1.4.1. Upon receipt of the Notice of Cash Allocation (NCA) from the DBM, the Accounting Office (NHQ) prepares Journal Entry Voucher to record receipt of cash allocation.

1.4.2. The Accounting Office (NHQ) issues Notice of Transfer of Cash Allocation (NTCA) to the Regional Office and prepare Journal Entry Voucher to record the transfer of cash allocation.

1.4.3. The Accounting Section prepares the Journal Entry Voucher to record the receipt of cash allocation.

1.5. Disbursement and Utilization of Cash Allocation

1.5.1. The Accounting Section informs the OPR of the release of cash allocation.

1.5.2. The OPR facilitates the utilization of cash allocation by submitting Disbursement Vouchers (DVs) in four copies with the required Supporting Documents (SDs) to the Accounting Section.

1.5.3. The Accounting Section checks completeness of the SDs, certifies availability of cash, and forwards the DVs to the Office of the Regional Director/Authorized Representative for approval of the DVs.
1.5.4. The Office of the Regional Director/Authorized Representative reviews and approves the DVs and forwards the documents to the Finance Section.

1.5.5. The Finance Section checks completeness of signatories on the DVs, and issues check to the payee or LDDAP-ADA to the MDS-GSB which shall pay the creditors/payees listed not later than 48 hours but not earlier than 24 hours upon receipt of the said document.

1.6. Recording of Disbursement

1.6.1. The Finance Section prepares the RCI/RADAII and submits to the Accounting Section.

1.6.2. The Accounting Section prepares the JEV to record disbursements in the Books of Accounts based on the RCI/RADAII

2. Personal Property Donation

SUMMARY

<table>
<thead>
<tr>
<th>Responsible</th>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPR Regional Supply Accountable Unit (RSAU)</td>
<td>Personal Property, Deed of Donation/MOA (if available)</td>
<td>Delivery and Acceptance of Donated Personal Property</td>
<td>Acknowledgement Receipt</td>
</tr>
<tr>
<td>RSAU Accounting Section</td>
<td>Deed of Donation/MOA (if available)</td>
<td>Recording of Donated Personal Property</td>
<td>Accounting Entry</td>
</tr>
<tr>
<td>OPR/End-users RSAU</td>
<td>Letter Request/Program of Distribution</td>
<td>Issuance of Personal Property to the OPR/End-users</td>
<td>Property Acknowledgement Receipt (PAR)</td>
</tr>
</tbody>
</table>

DETAILS

2.1. Delivery and Acceptance of Donated Personal Property

2.1.1. The OPR assists the Donor in the delivery of the donated personal property with the Deed of Donation/MOA, if available to the Regional Supply Accountable Unit (RSAU).
2.1.2. The RSAU processes the acceptance of the donated personal property and acknowledge the receipt thereof.

2.2. Recording of Donated Personal Property

2.2.1. The RSAU records the donated personal property in the Property Card and furnishes the Accounting Section a copy of the Deed of Donation/MOA, if available.

2.2.2. The Accounting Section prepares the Journal Entry Voucher to record the donation.

2.3. Issuance of Donated Personal Property

2.3.1. The OPR/End-users requests for the issuance of the donated personal property through submission of Letter Request/Program of Distribution to the RSAU.

2.3.2. The RSAU processes the request and issues Property Acknowledgement Receipt (PAR) to the OPR/End-users.

3. Real Property Donation

<table>
<thead>
<tr>
<th>Responsible</th>
<th>Input</th>
<th>Activities</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>Logistics Division</td>
<td>Transfer of Certificate of Title (TCT) and Tax Declaration</td>
<td>Acceptance of Documents of Donated Real Property</td>
<td>Acknowledgement Receipt</td>
</tr>
<tr>
<td>Logistics Division</td>
<td>Deed of Donation, Transfer of Certificate of Title (TCT) and Tax Declaration</td>
<td>Transfer of Ownership of Donated Real Property</td>
<td>New TCT</td>
</tr>
<tr>
<td>Logistics Division</td>
<td>New TCT</td>
<td>Updated Tax Declaration</td>
<td>Recording of Donated Real Property</td>
</tr>
<tr>
<td>Regional Supply</td>
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<td>Accounting Entry</td>
</tr>
<tr>
<td>Accountable Unit</td>
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<tr>
<td>Accounting Section</td>
<td></td>
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</tr>
</tbody>
</table>

Summary

Prepared By: ARNEL S ROMERO
Chief Accountant

Received By: ALLAN S IRAL, CESE
Jail Chief Superintendent
Deputy Chief for Administration of the Jail Bureau/Quality Management Representative

Approved By: DEGRACIAS C. TAPAYAN, CESE
Jail Director, K-4
Chief, BJMP
DETAILS

3.1. Acceptance of Documents of Donated Real Property

3.1.1. The Logistics Division receives Transfer Certificate of Title (TCT) and Tax Declaration from the donor and acknowledges the receipt thereof.

3.2. Transfer of Ownership of Donated Real Property

3.2.1. The Logistics Division facilitates processing of new TCT to transfer ownership of the donated real property to the BJMP.

3.3. Recording of Donated Real Property

3.3.1. The Logistics Division furnishes a copy of the new TCT and updated Tax Declaration to the RSAU.

3.3.2. RSAU records the donated property in the Property Card and furnishes the Accounting Section copies of the new TCT and updated Tax Declaration.

3.3.3. The Accounting Section prepares the JEV to record the donated real property in the Books of Accounts at fair value.

VIII. SEPARABILITY CLAUSE

In the event that any provision or part of this policy be declared unauthorized or rendered invalid by a competent authority, those provisions not affected by such declaration shall remain valid and effective.

IX. REPEALING CLAUSE

All other existing issuances which are inconsistent with this policy are hereby rescinded or modified accordingly.

X. EFFECTIVITY

This Circular shall take effect after fifteen (15) days from filing a copy thereof at the University of the Philippines Law Center in consonance with Section 3 and 4, Chapter 2, Book VII of Executive Order No. 292, otherwise known as “The Revised Administrative Code of 1987”.

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Jail Director
Chief, BJMP