



Boy Scouts of the Philippines

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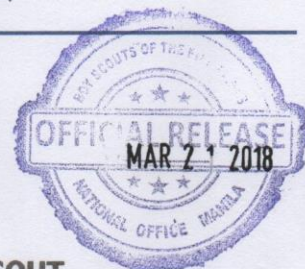
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14 March 2018

NATIONAL OFFICE MEMORANDUM

No. 18

s. 2018



TO : REGIONAL SCOUT DIRECTORS, COUNCIL SCOUT EXECUTIVES, AND OFFICERS-IN-CHARGE

SUBJECT : CLARIFICATION ON THE DELEGATION OF FUNCTION TO MANAGE THE FUNDS OF REGIONAL SCOUTING ACTIVITIES WHICH ARE HOSTED BY LOCAL COUNCILS

1. For the past years, the National Office allowed, with caution, the practice of the Regional Offices of devolving the function to the host Local Council the management of the funds of the Regional Jamboree by way of collecting registration fees and disbursement thereof. By the mere act, however, of delegating and handing over the said function to the host Local Council by the Regional Office, the latter fully entrusts and passes on its roles and responsibilities, as defined under National Office Memorandum No. 16, s. 2014, re: **"GUIDELINES FOR HOSTING AND CONDUCTING A SCOUT JAMBOREE"**, to the former on the management of funds of the said regional scouting activity particularly on the collection of registration fees and managing the disbursements thereof. In essence, the same principle should also apply to other regional scouting activities such as Advanced Training Courses (ATCs), KAB Scout Gathering, and other region-wide scouting activities which require the collection of registration fees.
2. In the event that a host Local Council allocates a budget to the Regional Office for any justifiable and lawful reason, the amount remitted to the latter should be properly accounted for subject to the usual requirements of government accounting and auditing rules and regulations. Section 63 of Presidential Decree (PD) 1445 clearly requires that:

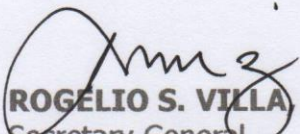
"Section 63. Accounting for moneys and property received by public officials. Except as may otherwise be specifically provided by law or competent authority, all moneys and property officially received by a public officer in any capacity or upon any occasion must be accounted for as government funds and government property. Xxx"
(underscoring supplied)

3. If the RSD or any accountable staff of the Regional Office fails to account in full the amount remitted by the host Local Council to the Regional Office, through him/her, he/she shall be made administratively and/or criminally liable thereof. Section 103 of Presidential Decree (PD) 1445 unequivocally dictates that:

"Section 103. General liability for unlawful expenditures. Expenditures of government funds or uses of government property in violation of law or regulations shall be a personal liability of the official or employee found to be directly responsible therefor." (emphasis supplied)

4. The Council Scout Executive (CSE) of the Council hosting the regional scouting activity, as a matter of policy, is duty bound to render an After-Activity Report inclusive of the Financial Report of the activity. The CSE must duly furnish a copy of the said report the Regional Scout Committee (RSC) through the Regional Chairperson, the Regional Office through the RSD, and the National Office through the Secretary General fifteen (15) days after the conduct of the activity.
5. Since the management of funds of the regional scouting activity is devolved by the Regional Office to the host Local Council, the RSC and the RSD are cloaked with investigatory and inquisitorial powers to check and validate the financial transactions involved in the activity as part of evaluating the efficiency and effectiveness of the capacity of the Local Council to host a region-wide scouting activity.
6. The National Office finds it necessary to issue this memorandum as part of strengthening the control system of the Boy Scouts of the Philippines (BSP) and in response to the BSP's commitment to comply with the various audit recommendations of the Commission on Audit (COA). Hence, all concerned accountable officers and staff are expected to observe policies and procedures as discussed herein and adhere to pertinent government laws, rules and regulations.
7. This memorandum takes effect immediately.

For appropriate action and compliance.


ROGELIO S. VILLA JR.
Secretary General

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