



MEMORANDUM

December 10, 2024

TO : **ALL LICENSEES' FOUNDATIONS**

FROM : **THE ASSISTANT VICE PRESIDENT**
Gaming Licensing and Development Department

SUBJECT : **IMPLEMENTING RULES AND GUIDELINES (IRG) FOR
FOUNDATIONS REVISION NO. 7**

We are pleased to announce that on December 5, 2024, the PAGCOR Board of Directors approved the Implementing Rules and Guidelines (IRG) for Foundations Revision No. 7, with some significant changes, as follows:

1. The Title was revised from "Implementing Rules and Guidelines for Foundations for the Restoration of Cultural Heritage" to "Implementing Rules and Guidelines for Foundations".
2. Adjustment on the focus areas and corresponding percentage allocations to cover other concerns that are timely and relevant:

FROM		TO*	
Focus Area	Allocation	Focus Area	Allocation
Cultural Heritage	10%	Cultural Heritage and Environment	25%
Education	45%	Education	35%
Environment and Health	45%	Health/Wellness and Sports Development	40%

**New % allocations shall be applied prospectively following remittance received on January 10, 2025*

3. Inclusion of project partners that are duly-SEC registered non-governmental/non-profit organizations, other duly-SEC registered foundations, academe or private entities whose primary purpose is related to the project, and not just a government agency/instrumentality.
4. Inclusion of a provision on the allocation of an annual Emergency Disposable Fund of Ten Million Pesos (Php10,000,000.00) to be used during calamities and disasters only, to be taken from the Cultural Heritage and Environment funds. This will allow the foundation to provide immediate relief assistance to calamity victims/areas.

5. Incorporation of gender and development considerations, including the concerns of people with disabilities (PWD) into the planning and implementation of Foundation projects, if applicable.
6. Addition of Deed of Donation with Acceptance aside from Memorandum of Agreement, as legal document in support of the project.

Implementation of the new IRG will be effective ten (10) days after publication in the PAGCOR regulatory website <https://www.pagcor.ph/regulatory/licensees-foundations.php>, or by December 20, 2024.

Thank you for your continued support and efforts.


MA. VINA CLAUDETTE P. OCA

cc: The Senior Vice President, Land-Based Operations