



**Electronic Gaming Licensing Department
Gaming Licensing and Development Department**

IMPLEMENTING RULES AND GUIDELINES FOR THE FOUNDATIONS OF GAMING SYSTEM ADMINISTRATORS

Revision No.: 0

Effectivity: NOV 06 2023

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EXECUTIVE SUMMARY

The Philippine Amusement and Gaming Corporation (PAGCOR), as the regulator of electronic games in the country, recognizes the importance of requiring qualified Gaming System Administrators to establish a foundation with the objective of contributing to nation-building programs by responding to the needs of communities.

The Implementing Rules and Guidelines (IRG) for the Foundations of Gaming System Administrators serves as a comprehensive guide to the operational procedures of Foundations, from project concept approval, project implementation up to its completion.

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DEFINITION OF TERMS

- **Board** – refers to PAGCOR Board of Directors.
- **EGLD** – refers to Electronic Gaming Licensing Department.
- **Foundation** – refers to a non-stock, non-profit corporation established for the purpose of extending grants or endowments to support its goals or raising funds to accomplish charitable, religious, educational, athletic, cultural, literary, scientific, social welfare or other similar objectives.¹ This also refers to the beneficiary foundation created and established by the Gaming System Administrator as required under the accreditation issued by PAGCOR.
- **Gaming System Administrators (GSA)** – refers to the entity accredited by PAGCOR to provide the necessary electronic gaming service along with its suite of games to PAGCOR-licensed gaming venues per specific game offering.
- **Gender and Development (GAD) Program** – refers to the development perspective and process that is participatory and empowering, equitable, sustainable, free from violence, respectful of human rights, supportive of self-determination and actualization of human potentials². It seeks to achieve gender equality as a fundamental value that should be reflected in development choices.
- **Gross Gaming Revenues (GGR)** – is equal to total Gross Bets placed less Payouts to players, where payout shall be the total amount paid to players.
- **Licensed Land-Based Casino (LLBC)** – refers to land-based integrated resort or casino licensed by PAGCOR to operate a casino.
- **Non-Stock Corporation** – Pursuant to the Revised Corporation Code of the Philippines and subject to its provisions on dissolution, a non-stock corporation is one where no part of its income is distributable as dividends to its members, trustees or officers; Provided, That any profit which a non-stock corporation may

¹ Section 1 of SEC Memorandum Circular No. 8 Series of 2006

² Republic Act No. 9710 (Magna Carta of Women)

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obtain incidental to its operations shall, whenever necessary or proper, be used for the furtherance of the purpose or purposes for which the corporation was organized, subject to the provisions of the Code.³

- **PAGCOR** – refers to the Philippine Amusement and Gaming Corporation.
- **Rules** – refers to these Implementing Rules and Guidelines.
- **Utilization** – refers to how effectively and efficiently administrative resources and expenditures are used to support the project's objectives.

PART I. GENERAL PROVISIONS

Section 1. *Title.* These Rules will be known and referred to as the "Implementing Rules and Guidelines for the Foundations of Gaming System Administrators."

Section 2. *Purpose.* These Rules are promulgated to prescribe the procedures and guidelines for creation and operation of the Foundation of Gaming System Administrator and define the powers and functions of PAGCOR and the Foundation of Gaming System Administrator.

Section 3. *Construction.* These Rules will be liberally understood to carry out the policy of adopting an accurate, systematic and comprehensive creation, and operation of the Foundation of Gaming System Administrator.

Section 4. *Declaration of Policy.* It is the policy of PAGCOR to adopt an accurate, systematic, and comprehensive creation and operation rules and guidelines, which will:

- Enhance the value of the Foundation of Gaming System Administrator as well as PAGCOR's corporate social responsibility;
- Concretize creation of the Foundation of Gaming System Administrator through its incorporation with the Securities and Exchange Commission (SEC);
- Assist the Foundation of Gaming System Administrator in conforming with these Rules; and

³ Section 86 of the Revised Corporation Code of the Philippines

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d. Regulate utilization of the Foundation funds of Gaming System Administrator.

PART II. POWER OF THE PARTIES

Rule 1. *PAGCOR Board of Directors*

The powers of PAGCOR will be vested and exercised by its Board of Directors.

All major substantial, procedural and operational matters affecting the creation and operation of the Foundation of Gaming System Administrator, with the effect of amending these Rules will be effective only upon prior approval of the Board of Directors.

Rule 2. *The Foundation*

The powers of the Foundation of Gaming System Administrator will be vested and exercised by its Board of Trustees. The qualifications of the trustees are in the By-laws.

PART III. GUIDELINES FOR CREATION AND OPERATION OF THE FOUNDATION

RULE 1. CREATION

Section 1. *Foundation.* The foundation to be established by the Gaming System Administrator should be incorporated as a non-stock corporation and registered with the Securities and Exchange Commission (SEC) of the Philippines.

Section 2. *Incorporation.* Incorporation will be done by a Gaming System Administrator (GSA) accredited by PAGCOR that has generated a total Gross Gaming Revenue of One Hundred Million Pesos (Php100 Million) for a month.

The GSA, with the approval of PAGCOR, shall incorporate and register a foundation not later than sixty (60) days after reaching the Php100 Million revenue threshold for a particular month.

A GSA owned by a LLBC with existing foundation is no longer required to establish its separate foundation. However, a dedicated bank account should be opened where the GSA's monthly remittance of one percent (1%) of the GGR from electronic games will be deposited and monitored.

Section 3. *SEC Requirements for Registration.* In order to be duly incorporated, the

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qualified GSA will submit to SEC the following basic requirements⁴:

1. Cover Sheet
2. Articles of Incorporation
3. By-laws

Additional Requirements:

1. Endorsement/clearance from other government agencies, if applicable
2. For Foundations: Notarized certificate of bank deposit of the contribution which shall not be less than P1,000,000.00 and statement of willingness to allow the SEC to conduct an audit

RULE 2. OPERATION

Section 1. *Main Source of Foundation Funds.* The main source of funds will be the electronic games under the EGLD offered via electronic gaming platform operated by the Gaming System Administrator where one percent (1%) of the total GGR generated will be set aside for the operation of the Foundation. Monthly remittance will be made on or before the 10th day of the following month. Said monthly remittance shall be deposited in the bank account of the Foundation.

Section 2. *Disbursements.* Withdrawal of foundation funds will be made through issuance of checks duly signed by the Treasurer and countersigned by the President of the Foundation. In the alternative, the Board of Trustees may designate other signatories. No withdrawal will be authorized except for the amount stated in the Authority to Proceed (ATP) approved and issued by PAGCOR for a specific project.

Section 3. *Utilization of Foundation Funds.* The following will govern the usage of funds of the Foundation:

- A. The Foundation may use its funds for the establishment and implementation of community programs or projects.
- B. As a non-stock corporation, no part of the asset, property or income which the Foundation may obtain as an incident to its operation shall be distributed as

⁴ SEC Documentary Requirements for Non-Stock Corporation; www.sec.gov.ph/wp-content/uploads/2024/03/2024Forms_As-of-March-7-2024-PR-DocumentaryRequirement-NonStockCorp.pdf

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dividends to its members, trustees or officers subject to the provision of the Revised Corporation Code on dissolution or shall inure to the benefit of any member, officer, organizer or any individual person.

- C. Trustees shall not receive any compensation nor any type of remuneration in cash or in kind for their services rendered as members of the Board of Trustees.
- D. Any profit obtained by the Foundation as a result of its operation, whenever necessary or proper shall be used for the furtherance of the purposes of the Foundation as enumerated in the Articles of Incorporation, subject to the provisions of the Revised Corporation Code of the Philippines.
- E. No profits, dividends and/or income in cash or in kind shall be distributed by the Board of Trustees nor inure to the benefit of any of its officers or members, organizer or any individual person, nor shall any individual member be entitled to any of the real or personal properties of the Foundation or a portion thereof, nor may any member, upon separation from the Foundation for any reason whatsoever, make a claim, demand for or receive any monies or properties for services rendered, funds, or property contributed to the Foundation.

Other Provisions:

- F. Partners in a proposed project may include a government agency/instrumentality, a duly-SEC registered non-government/non-profit organization, another duly-SEC registered foundation, academe or a private entity whose primary purpose is related to the project.
- G. The Foundation may be allowed to propose or undertake a particular project, even if the project site is located in another region or locality in the Philippines.
- H. In compliance with Gender and Development mainstreaming policies, the Foundation must incorporate gender and development considerations into the planning and implementation of its projects and programs which is essential in fostering equitable and inclusive outcomes, if applicable. This will ensure that

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both men and women, along with individuals of all gender identities, benefit equally from the Foundation's initiatives.

- I. The Foundation must likewise be committed to ensuring that all projects and programs are designed and implemented with a strong focus for people with disabilities (PWD), if applicable.

Section 4. Stages of Project Implementation. The project implementation consists of the following three (3) stages which require PAGCOR Board of Director's approval in each stage: Project Concept, Issuance of Authority to Proceed (ATP), and Issuance of Certificate of Credit (COC). The Flowchart for Procedural Guidelines for Foundations is attached as Annex A.

1. Project Concept

- a) The Foundation shall submit to EGLD its proposed project concept (Annex B) which must contain necessary project details, such as estimated cost, beneficiary, location, objective, timeline, project partner and other pertinent information.
- b) EGLD will notify the Foundation once the proposed project concept has been approved by PAGCOR Board of Directors.
- c) No amendment shall be made to the approved project unless the Foundation notifies EGLD and submits its request for amendment for approval of PAGCOR Board of Directors.

2. Issuance of Authority to Proceed (ATP)

- a) The Foundation shall submit to EGLD within 90 calendar days after the approval of project concept, its request for issuance of ATP (Annex C) together with the Memorandum of Agreement (Annex D) or Deed of Donation with Acceptance (Annex E) between GSA, Foundation, and Project Partner, if any.
- b) EGLD will issue to the Foundation the corresponding ATP (Annex F) once the request has been approved by PAGCOR Board of Directors.

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- c) No funds shall be released by the Foundation unless the ATP has been issued by PAGCOR.

3. Issuance of Certificate of Credit (COC)

- a) The Foundation shall submit to EGLD within 90 calendar days upon completion of the project the request for issuance of COC (Annex G) which must contain the liquidation documents, such as final report, Certificate of Acceptance/Completion from project partner/beneficiary, Acknowledgement Receipt, certified true copies of receipts, photos, and other documents that PAGCOR may require.
- b) EGLD will conduct compliance verification on the completed project. The Compliance Verification Checklist Form is attached as Annex H.
- c) Once the verification is complete and the project requirements are fulfilled, EGLD will endorse the request for issuance of COC to PAGCOR Board of Directors for approval.
- d) EGLD will then issue the corresponding COC (Annex I) to the Foundation.

PART IV. DOCUMENTARY REQUIREMENTS OF PAGCOR

Section 1. *Incorporation/SEC Registration Papers.* The following documents will be submitted to PAGCOR after registration of the Foundation:

1. Certified True Copy of the Certificate of Incorporation issued by SEC.
2. Certified True Copy of Articles of Incorporation duly stamped received by SEC.
3. Certified True Copy of By-Laws duly stamped received by SEC.
4. Other pertinent documents related to incorporation.

Section 2. *Financial Records.* The Foundation shall maintain the necessary financial records which are required by concerned government agencies of the Philippines, such as the Bureau of Internal Revenue (BIR) or SEC.

Section 3. *Monthly Submission.* PAGCOR requires the submission of the following monthly reports/documents from the Foundation on or before the 20th day of the succeeding month:

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1. Monthly bank statement of account showing the funds received and the funds released.
2. Report of Funds Received for the month.
3. Report of Funds Released for the month summarized on a per project basis.

Section 4. *Semi-Annual Report* showing the status of all ongoing projects of the Foundation including photographs and/or other proof of project implementation to be submitted every July 10th of the current year and every January 10th of the succeeding year.

Section 5. *Annual Submission.* PAGCOR requires that the annual submission of the following documents pertaining to the Foundation:

1. A copy of the General Information Sheet (GIS) duly received by SEC.
2. A copy of the Audited Financial Statements (AFS) duly received by BIR and SEC.
3. Annual Plans and Programs of the Foundation.
4. Certification stating that the Foundation has not received government funds nor received donations/grants/contributions within the threshold of their operations.

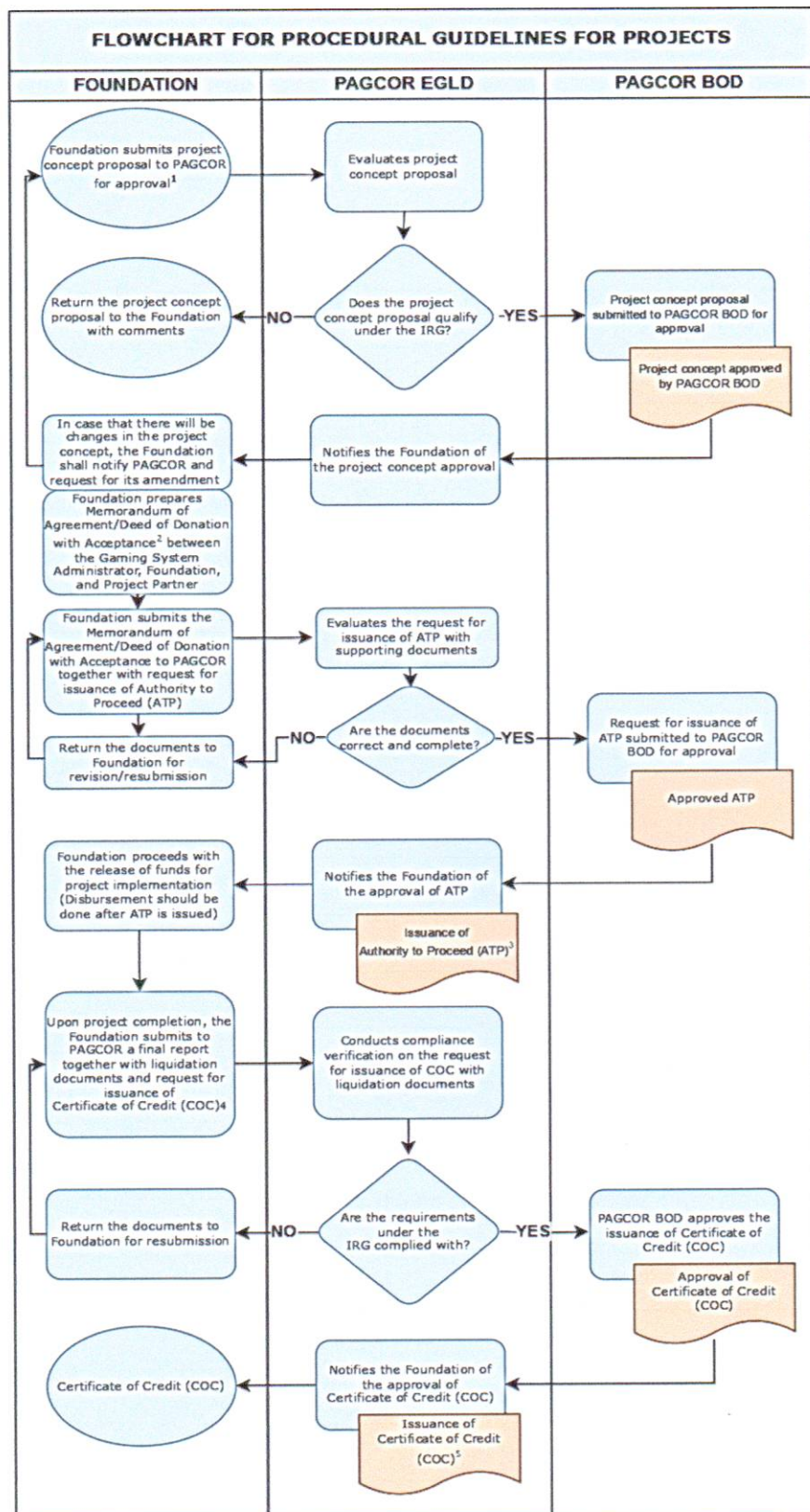
PART V. DISSOLUTION

The Foundation is co-terminus with the valid accreditation granted to GSA. Subject to PAGCOR's approval, all assets net of liabilities must be fully applied to eligible projects as defined herein before the dissolution of the Foundation; or conveyed and transferred to another non-stock, non-profit domestic corporation organized for similar purpose or purposes as specified by the corporation, or to the government of the Republic of the Philippines for public purpose, at the option of the Foundation.

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ANNEX A

Flowchart for Procedural Guidelines for Projects



¹The project concept proposal shall consist of the project description with significant details, such as objective, estimated cost and breakdown, target beneficiary, location, period covered, and other pertinent documents.

²The Memorandum of Agreement or Deed of Donation with Acceptance must contain the main obligation of the parties in the project.

³The issuance of Authority to Proceed (ATP) will allow the Foundation to disburse the approved funds accordingly for project implementation.

⁴The Foundation shall submit the following required documents upon completion of project:

- a) Final Report
- b) Certificate of Acceptance/Completion from Project Partner
- c) Acknowledgment Receipt from the beneficiaries
- d) Certified true copies of liquidation receipts/invoices
- e) Photos/videos
- f) Other pertinent documents that PAGCOR may require

⁵The issuance of Certificate of Credit (COC) indicates that the project was completed.

Note: In the event that the project will not proceed, the Foundation shall submit to PAGCOR a formal notification and request for cancellation of its approved project.

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ANNEX B
Sample Template for
Request for Project Concept Approval

[Date]

PHILIPPINE AMUSUMENT AND GAMING CORPORATION
MET Live Building
Central Business Park 1-A
Macapagal Boulevard cor. EDSA Extension Pasay City 1300

Attention: **ATTY. JEREMY B. LUGLUG**
Assistant Vice President II
Electronic Gaming Licensing Department

Subject: **Request for Approval of Project Concept**

Dear Atty. Luglug:

We write on behalf of **[Foundation]**, the designated beneficiary foundation of **[Gaming System Administrator]**.

In compliance with Part III, Rule 2, Section 4.1 of the Implementing Rules and Guidelines for the Foundations of Gaming System Administrators, we respectfully submit for PAGCOR's approval the attached proposed project concept entitled **[Project Title]** in **[Project Location]**, in the total amount of **[Requested Budget]**.

[Please add any relevant discussion related to the proposed project concept or attach any formal correspondence regarding it, if applicable.]

We look forward to the favorable consideration and approval of our proposed project concept.

Thank you.

Very truly yours,

[Foundation's Authorized Signatory]

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SAMPLE PROJECT CONCEPT PROPOSAL

Foundation:	<i>ABC Foundation, Inc.</i>																											
Project Title:	<i>e.g. "Donation of School Supplies for Underprivileged Grade 1 Students for SY 2026-2027"</i>																											
Location:	<i>Barangay 128, Tondo, Manila</i>																											
Target Beneficiaries:	<i>Grade 1 Students in [School Location/Community]</i>																											
Project Partner:	<i>Name of partner organization, if any, and provide its role or contribution</i>																											
Category:	<i>Education</i>																											
Amount:	<i>Fifty Five Thousand Pesos (Php55,000.00)</i>																											
Period Covered:	<i>June-August 2026</i>																											
Background/Rationale:	<i>Explain the context and situation that prompted the project.</i>																											
Objectives:	<i>State the main goals of the project.</i>																											
Project Activities:	<i>Outline the key activities involved in the project.</i>																											
Timeline:	<i>Provide a project schedule.</i>																											
Expected Output/Deliverables:	<i>e.g. -100 school supply kits distributed -Improved readiness of Grade 1 students for the upcoming academic year</i>																											
Budget with Cost Breakdown:	<table border="1" style="width: 100%;"> <thead> <tr> <th>Item</th><th>Quantity</th><th>Unit Cost</th><th>Total</th></tr> </thead> <tbody> <tr> <td>School bags</td><td>100 pcs</td><td>300</td><td>₱30,000</td></tr> <tr> <td>Notebooks (10 pcs)</td><td>100 sets</td><td>150</td><td>₱15,000</td></tr> <tr> <td>Pencil (3 pcs)</td><td>100 sets</td><td>50</td><td>₱5,000</td></tr> <tr> <td>Crayons (12 colors)</td><td>100 sets</td><td>50</td><td>₱5,000</td></tr> <tr> <td colspan="3" style="text-align: right;">Total</td><td>₱55,000</td></tr> </tbody> </table>				Item	Quantity	Unit Cost	Total	School bags	100 pcs	300	₱30,000	Notebooks (10 pcs)	100 sets	150	₱15,000	Pencil (3 pcs)	100 sets	50	₱5,000	Crayons (12 colors)	100 sets	50	₱5,000	Total			₱55,000
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Total			₱55,000																									

Note: Attach any supporting documents related to the proposed project concept, if applicable.

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ANNEX C
Sample Template for
Request for Issuance of ATP

[Date]

PHILIPPINE AMUSUMENT AND GAMING CORPORATION
MET Live Building
Central Business Park 1-A
Macapagal Boulevard cor. EDSA Extension Pasay City 1300

Attention: **ATTY. JEREMY B. LUGLUG**
Assistant Vice President II
Electronic Gaming Licensing Department

Subject: **Request for Issuance of Authority to Proceed (ATP)**

Dear Atty. Luglug:

We refer to PAGCOR's letter of **[Date of Notice of Project Concept Approval]**, hereunto attached as Annex A, regarding the approval of a project concept of **[Foundation]**, entitled **[Project Title]** in **[Location]**, in the amount of **[Project Cost]**.

In compliance with Part III, Rule 2, Section 4.2 of the Implementing Rules and Guidelines for the Foundations of Gaming System Administrators, please be informed that on **[Date of Execution of the Memorandum of Agreement (MOA)/Deed of Donation with Acceptance (Deed)]**, the required MOA/Deed for the project has been entered into between the **[Gaming Service Administrator]**, **[Foundation]**, and **[Project Partner]**, attached as Annex B.

In view of the foregoing, we hereby request PAGCOR's approval of the issuance of Authority to Proceed (ATP) for the said project.

Thank you.

Very truly yours,

[Foundation's Authorized Signatory]

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ANNEX D

Sample Memorandum of Agreement

MEMORANDUM OF AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This Agreement entered into this [_____] day of [Month] [Year], in the City of [Place of Project], by and among:

NAME OF PROJECT PARTNER (hereafter referred to as “___”), a government agency/non-government/non-profit organization/private entity organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal address located at [Address], represented by its [Designation], **[NAME OF AUTHORIZED REPRESENTATIVE]**;

-and-

NAME OF FOUNDATION (the “Foundation”), a non-stock, non-profit corporation duly organized and existing under the laws of the Republic of the Philippines with principal address located at [Address], and represented by its [Designation], **[NAME OF AUTHORIZED REPRESENTATIVE]**;

-and-

NAME OF THE GAMING SYSTEM ADMINISTRATOR (the “Gaming System Administrator”), a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal address located at [Address], and represented by its [Designation], **[NAME OF AUTHORIZED REPRESENTATIVE]**;

WITNESSETH THAT:

WHEREAS, [Name of Gaming System Administrator] (the “Gaming System Administrator”), an accredited Gaming System Administrator of the Philippine Amusement and Gaming Corporation (“PAGCOR”), has incorporated and registered the Foundation, and set aside funds therefor for community-related programs or projects.

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[Insert applicable WHEREAS Clauses]

NOW THEREFORE, for and in consideration of the foregoing premises, the parties hereby agree and covenant as follows:

SECTION I THE PROJECT

[Project description must include the approved project cost and other important details such as location, period covered, beneficiaries, etc.]

SECTION II OBLIGATIONS AND UNDERTAKINGS OF THE PARTIES

The Parties warrant to perform the following obligations and undertakings:

1. The Gaming System Administrator shall coordinate with the Foundation and give consent, as may be necessary and reasonable, for the proper implementation of the Project, subject to and in accordance with the laws, rules, procedures, by-laws and guidelines applicable to or imposed upon the Gaming System Administrator;
2. The Foundation shall:
 - a. Secure the Authority to Proceed (ATP) from PAGCOR, and accomplish such other forms as may be required by PAGCOR, in relation to the Project. For avoidance of doubt, the Parties agree that the obligations herein are subject to the issuance of PAGCOR's ATP which shall allow the Foundation to disburse the funds in accordance with the cost stated in Section I hereof;
 - b. Upon PAGCOR's issuance of ATP, fund the project in accordance with the cost stated in Section I hereof;
 - c. Inspect and examine the records pertaining to the Project, to verify compliance with the terms of this MOA
 - d. [Insert additional clauses, if any]
3. [Name of Project Partner] shall:



- a. Allow the Foundation to inspect and examine the records pertaining to the project, to verify compliance with the terms of this project;

[Insert additional clauses, if any]

SECTION III TERM OF THE AGREEMENT

The term of this Agreement shall be effective upon the issuance by PAGCOR of the *Authority to Proceed* and shall continue to be effective unless otherwise terminated by a party through written notice to the other Parties. Provided, that if a party has fully complied with its obligations and undertakings under this Agreement, the obligations and undertakings under this Agreement as to the Party concerned is considered fulfilled and the Agreement as to the Party concerned is terminated.

SECTION IV WARRANTIES AND REPRESENTATIONS OF THE PARTIES

Each party hereby represents and warrants to the other parties that:

- a. It has full and complete corporate and legal power or authority to enter into this agreement and to deliver and perform its obligations and undertakings hereunder according to the terms of this agreement, and that it has all the necessary corporate, legal and/or other actions to authorize its entry into and performance of this Agreement;
- b. This Agreement constitutes all valid, legal and binding obligations of the parties enforceable in accordance with its terms and conditions, and the party shall do and procure such acts or formalities as may be necessary to perfect consent to this Agreement;
- c. The execution of this Agreement does not and will not contravene any provision of its articles of incorporation and by-laws or any other constitutive documents, any applicable laws and regulation of the jurisdiction of its incorporation or organization, and does not and will not conflict with or result in any breach of any contract, agreement or other obligation to which it may be bound; and
- d. The signatories to this Agreement warrant that they are the duly authorized representatives of the aforementioned Parties or have been specifically authorized to enter into this Agreement on behalf of the Parties.

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SECTION V MODIFICATIONS

- a. No modifications of and/or amendments to this Agreement shall be valid unless the same is made in writing and signed by the authorized representatives of all the Parties to signify mutual agreement;
- b. No waiver of any provision of this Agreement shall be valid unless made in writing and signed by the authorized representative of all the Parties to signify mutual consent to the modification;
- c. Any failure of any Party at any time to insist upon strict performance of any condition, promise, agreement, or understanding as set forth herein shall not be construed as a waiver or relinquishment of the right of the party to insist upon strict performance of the same or other condition, promise, agreement, or understanding at a future time;
- d. No failure or delay on the part of either party in exercising any power or right hereunder shall operate as a waiver thereof nor shall a party's knowledge of, or acquiescence to, any breach of any terms or conditions of this Agreement constitute a waiver of such terms or conditions; and
- e. No waiver by any party of a breach of any term or condition of this Agreement shall constitute a waiver of any subsequent breach of the same or any other term or condition, nor shall any single or partial exercise of such right or power preclude any other or further exercise thereof or the exercise of any other right or power conferred therein.

SECTION VI ASSIGNMENT OF RIGHTS

Any assignment of rights, obligations or interest under this Agreement shall not be valid without prior written and express consent of all the Parties.

SECTION VII BINDING EFFECT

All rights, obligations and conditions under this Agreement shall be binding upon, and inure to the benefit of the Parties and their representatives, successors and assigns.

Nothing herein shall be construed as to create a relationship of partnership,

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joint venture, or agency between the parties hereto and no agent, employee or contractor of either of the parties shall be deemed to be an agent, employee or contractor of the other.

SECTION VIII MUTUAL TRUST AND SETTLEMENT OF DISPUTES

The Parties agree to act in good faith and fidelity in exercising their rights and obligations and to mutually lend to one another maximum assistance and cooperation to the end that the purpose and objectives of this Agreement are achieved expeditiously and harmoniously. The Parties further agree to execute such other implementing agreements and instruments and do such other acts as may be necessary to implement the intent of this Agreement.

The Parties manifest that they would first meet, confer and sit down together for the purpose of exploring all avenues and/or possibilities to amicably settle whatever disputes, differences, controversies or issues that may arise in connection with any of the terms and conditions of this Agreement.

In case there is a failure to amicably settle the dispute, difference, controversy or issue, the Parties hereby agree that any material violation or omission of any of the provisions of this Agreement shall be ground for the cancellation or rescission of the same, with due notice to the other Party, without need for legal or court action.

SECTION IX FORCE MAJEURE

Neither party will be liable for non-performance due to Force Majeure provided that there has been no delay yet on the part of the party raising the application of Force Majeure.

Force Majeure shall include, but not be limited to, strikes, accidents, natural disaster, and other fortuitous events.

SECTION X CONFIDENTIALITY

Save in cases when required to be disclosed by law, regulation, or any governmental or competent regulatory authority, the Parties may NOT divulge/reveal any confidential information pertaining to or relating to the other party.

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Confidential information shall mean any non-public information of a Disclosing Party including, but not limited to, business plans, products, technical data, specifications, documentation, rules and procedures, contracts, presentations, know-how, product plans, business methods, product functionality, services, data, customers, markets, competitive analysis, databases, formats, methodologies, applications, developments, inventions, processes, payment, delivery and inspection procedures, drawings, algorithms, formulas, or information related to engineering, marketing, or finance.

This confidentiality shall not be affected by this agreement's expiration, termination or nullification.

SECTION XI NOTICE

All notices and communications by one Party to the other shall be in English and shall be in writing, delivered by hand, reputable courier, facsimile transmission, or electronic mail, at the address indicated below, or at such address as each Party may subsequently provide to the other Party:

For the [PROJECT PARTNER]:

Address: [Complete Address]
 Attention: [NAME OF AUTHORIZED REPRESENTATIVE]
 Designation: [Designation]
 Telephone: [Telephone Number]
 Facsimile: [Fax number]
 E-mail: [Email address]

For the [NAME OF FOUNDATION]:

Address: [Complete Address]
 Attention: [NAME OF AUTHORIZED REPRESENTATIVE]
 Designation: [Designation]
 Telephone: [Telephone Number]
 Facsimile: [Fax number]
 E-mail: [Email address]

For the [NAME OF GAMING SYSTEM ADMINISTRATOR]:

Address: [Complete Address]
 Attention: [NAME OF AUTHORIZED REPRESENTATIVE]
 Designation: [Designation]
 Telephone: [Telephone Number]
 Facsimile: [Fax Number]
 E-mail: [Email address]

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SECTION XII HEADING

Headings to clauses in this Agreement are for ease of reference only and do not affect the interpretation of this Agreement.

SECTION XIII SEVERABILITY

If one or more provisions of this Agreement shall be held invalid, illegal or unenforceable, the remaining provisions shall remain in, and shall be given, full force and effect.

SECTION XIV TERMINATION

Either Party may terminate this Agreement with just cause subject to prior notice of thirty (30) days to the other party.

Either Party may terminate this Agreement with immediate effect due to breach or violation of a material provision herein by the other.

SECTION XV INTEGRATION CLAUSE

This Agreement, along with any exhibit, appendix, addendum, schedule and amendment hereto, encompasses the entire Agreement of the Parties, and supersedes all previous understandings and agreements between them, whether oral or written. The Parties hereby acknowledge and represent, by affixing their hands and seals hereto, that they have not relied on any representation, assertion, guarantee, warranty, collateral agreement or other assurance, except those set out in this Agreement, made by or on behalf of any other party or any other person or entity whatsoever, prior to the execution of this Agreement. The Parties hereby waive all rights and remedies, at law or in equity, arising or which may arise as the result of a party's reliance on such representation, assertion, guarantee, warranty, collateral agreement or other assurance, provided that nothing herein contained shall be construed as a restriction or limitation of said party's right to remedies associated with the gross negligence, willful misconduct or fraud of any person or party taking place prior to, or contemporaneously with, the execution of this Agreement.

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IN WITNESS WHEREOF, we have hereunto set our hands on the date
and place first mentioned.

NAME OF REPRESENTATIVE

[Designation]

[Project Partner]

NAME OF REPRESENTATIVE

[Designation]

[Foundation Name]

NAME OF REPRESENTATIVE

[Designation]

[Gaming System Administrator]

Witnessed by:

NAME OF WITNESS

[Designation]

[Project Partner]

NAME OF WITNESS

[Designation]

[Foundation Name]

NAME OF WITNESS

[Designation]

[Gaming System Administrator]

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ACKNOWLEDGMENT

REPUBLIC OF THE)
 PHILIPPINES)
 CITY) S.S.
 OF

BEFORE ME, a Notary Public, at the above-stated locality, on this [] day of [Month] [Year], personally appeared the following:

NAME	Gov't. Issued ID	Place and Date of Issue

who have presented to me an integrally complete **MEMORANDUM OF AGREEMENT** consisting of [no. of pages] pages, including this acknowledgment page, and are personally known to me or identified by me through competent evidence of their identities as the same persons they purport to be, and represented to me that their signatures on the foregoing Agreement were voluntarily affixed by them and that the same is their own respective free and voluntary act and deed with authority to sign in that capacity as well as the free act and deed of the corporations and individuals they represent, and they further swear under oath to the truth of the contents of the said Agreement, under penalty of law.

WITNESS MY HAND AND SEAL, on the date and at the place above-written.

NOTARY PUBLIC

Doc. No. :

Page No. :

Book No. :

Series of [Year]

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ANNEX E
Sample Deed of Donation
with Acceptance

DEED OF DONATION WITH ACCEPTANCE

KNOW ALL MEN BY THESE PRESENTS:

This Deed of Donation made and entered into by and between:

NAME OF FOUNDATION, a corporate foundation duly organized and existing under the laws of the Philippines with principal address at [Address], herein represented by its [Designation], **[NAME OF AUTHORIZED REPRESENTATIVE]**, and hereinafter referred to as **DONOR**;

-and-

NAME OF GAMING SYSTEM ADMINISTRATOR, a corporation duly organized and existing under the laws of the Philippines with principal address at [Address], herein represented by its [Designation], **[NAME OF AUTHORIZED REPRESENTATIVE]**, and hereinafter referred to as the **GAMING SYSTEM ADMINISTRATOR**;

-In favor of-

NAME OF PROJECT PARTNER, a government agency/non-government/non-profit organization/private entity organized and existing under and by virtue of the laws of the Republic of the Philippines with principal address located at [Address], and represented by its [Designation], **[NAME OF AUTHORIZED REPRESENTATIVE]**, and hereinafter referred to as **DONEE**;

-WITNESSETH-

WHEREAS, **[NAME OF GAMING SYSTEM ADMINISTRATOR]** (the “**Gaming System Administrator**”), an accredited Gaming System Administrator of the Philippine Amusement and Gaming Corporation (“PAGCOR”), has incorporated and registered the [FOUNDATION] (the “**Donor**”), and set aside funds therefor for the following purposes: Cultural Heritage, Environment, Education, Community Infrastructure, Health, Wellness, and Sports Development;

[Insert applicable **WHEREAS** Clauses]

NOW, THEREFORE, as an act of GRATITUDE, PURE LIBERALITY, and

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GENEROSITY, the **DONOR** hereby voluntarily and freely GIVES, TRANSFERS, and CONVEYS by the way of DONATION, unto the **DONEE** the aforementioned equipment and all the accessories found therein, free from all liens, encumbrances, and charges of whatever kind;

That the **DONOR** affirms that this donation is not made with intent to defraud its creditors, and has sufficient funds and property reserved for its obligations;

ACCEPTANCE

That the **DONEE** hereby accepts and receives this donation made in its favor by the **DONOR**, and hereby, manifests its gratefulness for the latter's generosity and liberality.

IN WITNESS WHEREOF, both the **DONOR** and **DONEE** have hereunder affixed their respective signature this (Day) of (Month) (Year) at (Location).

[NAME OF AUTHORIZED REPRESENTATIVE]

[Designation]

NAME OF FOUNDATION

[Designation]

NAME OF GAMING SYSTEM ADMINISTRATOR

DONOR

[NAME OF AUTHORIZED REPRESENTATIVE]

[Designation]

NAME OF PROJECT PARTNER

DONEE

SIGNED IN THE PRESENCE OF:

NAME OF WITNESS

Designation

Name of Foundation

NAME OF WITNESS

Designation

Name of Project Partner

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ACKNOWLEDGMENT

Republic of the Philippines)
_____ S.S

BEFORE ME, a notary for and in the City of _____,
Philippines, personally appeared:

Name	Identification Card	Date/Place Issued

Both known to me to be the same persons who executed this Deed of Donation, consisting of __ pages, including the page in which Acknowledgment is written and they acknowledged to me that the same id their free and voluntary act and deed and the of the corporation/entities represented herein.

IN TESTIMONY HEREOF, I have hereunto set my hand and affixed my notarial seal
this ____ day of _____ 202_ at _____.

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ANNEX F
ATP Template

Date

ADDRESSEE OF FOUNDATION

Position

Foundation Name

Address

Subject : **AUTHORITY TO PROCEED (ATP)**

Project : **NAME OF PROJECT**

Dear Addressee:

The **Philippine Amusement and Gaming Corporation (PAGCOR)**, in consideration of the **Memorandum of Agreement (MOA) or Deed of Donation with Acceptance** between the **Gaming System Administrator, Foundation, and Project Partner**, having been duly signed and executed for the brief description of project (hereafter referred to as the "Name of Project"), hereby:

- A. Issues this Authority to Proceed to the Gaming System Administrator and Foundation to undertake the Name of Project;
- B. Authorizes the release of funds amounting to **Pesos: Amount in Words (Amount in Figures)**; and
- C. Upon acceptance by the Project Partner, authorizes the credit of the amount of Pesos: Amount in Words (Amount in Figures) or the actual amount spent, as the Foundation's compliance with Part III, Rule 2, Section 4.2 of the Implementing Rules and Guidelines for the Foundations of Gaming System Administrators. In case of non-completion of the Name of Project for reason/s not attributable to the fault or negligence of the Gaming System Administrator and Foundation, PAGCOR shall credit the actual amount spent or disbursed for the Project as certified and accepted by the Project Partner.

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All terms and conditions specified under the (MOA or Deed of Donation with Acceptance) are hereby adopted in full and made an integral part of this Authority to Proceed.

The parties to the (MOA or Deed of Donation with Acceptance) shall be responsible for fulfilling and performing their respective warranties and obligations under the terms and conditions of the (MOA or Deed of Donation with Acceptance) and this Authority to Proceed.

Very truly yours,

ATTY. JEREMY B. LUGLUG
Assistant Vice President
Electronic Gaming Licensing Department

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ANNEX G

Sample Request for Issuance
of Certificate of Credit

[Date]

PHILIPPINE AMUSUMENT AND GAMING CORPORATION

MET Live Building
Central Business Park 1-A
Macapagal Boulevard cor. EDSA Extension Pasay City 1300

Attention: **ATTY. JEREMY B. LUGLUG**
Assistant Vice President II
Electronic Gaming Licensing Department

Subject: **Request for Issuance of Certificate of Credit (COC)**

Dear Atty. Luglug:

Relative to the completion of **[Project Title]** on **[Date of Project Completion]**, we hereby request PAGCOR's issuance of Certificate of Credit (COC) to **[Foundation]**, for the said project in the amount of **[Project Cost]**.

We have attached the required documentation, which is annexed as follows:

A	Final Report
B	Certificate of Acceptance/Completion/Acknowledgment Receipt
C	Photos of Project
D	Certified True Copy of Liquidation Receipt/Invoice

Insert additional liquidation documents, if applicable.

For clarification regarding the liquidation documents, please do not hesitate to contact **[Foundation Point Person]** at **[Email Address and/or Contact Number]**.

Thank you.

Very truly yours,

[Foundation's Authorized Signatory]

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SAMPLE FINAL REPORT

(Requirement for the Issuance of Certificate of Credit)

Foundation:	<i>Foundation Name</i>																																				
Project Title:	<i>Approved Project Title</i>																																				
Location:	<i>Project Location</i>																																				
Beneficiaries:	<i>Beneficiaries</i>																																				
Project Partner:	<i>Name of partner organization, if any, and provide its role or contribution</i>																																				
ATP Amount:	<i>Approved ATP Amount</i>																																				
Actual Project Cost:	<i>Actual Amount Spent on the Project</i>																																				
Project Completion Date:	<i>Date when the project has been completed</i>																																				
Project Overview:	<i>Briefly describe the project's background and objective</i>																																				
Implementation Details:	<i>Provide information on how the project was carried out</i>																																				
Accomplishments:	<i>State the measurable results of the project</i>																																				
Financial Report:	<i>Provide the approved project cost vs. actual spending table</i> <i>For example:</i> <table border="1"> <thead> <tr> <th>Item</th><th>Budget</th><th>Actual Cost</th><th>Variance</th></tr> </thead> <tbody> <tr> <td><i>Item 1</i></td><td><i>₱10,000</i></td><td><i>₱10,000</i></td><td><i>0</i></td></tr> <tr> <td><i>Item 2</i></td><td><i>₱5,000</i></td><td><i>₱5,000</i></td><td><i>0</i></td></tr> <tr> <td>Total</td><td>₱15,000</td><td>₱15,000</td><td>0*</td></tr> </tbody> </table> <i>*In case there is unutilized amount, the Foundation shall provide proof (e.g. a copy of deposit slip) that the amount was returned to the Foundation's bank account</i> <i>Summary of Project Cost:</i> <table border="1"> <thead> <tr> <th>Receipt No.</th><th>Date</th><th>Payee</th><th>Particulars</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Sales Invoice No. 0001</td><td>1/10/2026</td><td>ABC Merchandise</td><td>Relief Goods</td><td>₱10,000</td></tr> <tr> <td>Sales Invoice No. 0002</td><td>1/10/2026</td><td>ABC Merchandise</td><td>Relief Goods</td><td>₱5,000</td></tr> <tr> <td colspan="4">Total</td><td>₱14,000</td></tr> </tbody> </table>	Item	Budget	Actual Cost	Variance	<i>Item 1</i>	<i>₱10,000</i>	<i>₱10,000</i>	<i>0</i>	<i>Item 2</i>	<i>₱5,000</i>	<i>₱5,000</i>	<i>0</i>	Total	₱15,000	₱15,000	0*	Receipt No.	Date	Payee	Particulars	Amount	Sales Invoice No. 0001	1/10/2026	ABC Merchandise	Relief Goods	₱10,000	Sales Invoice No. 0002	1/10/2026	ABC Merchandise	Relief Goods	₱5,000	Total				₱14,000
Item	Budget	Actual Cost	Variance																																		
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ANNEX H

Compliance Verification Checklist Form



**COMPLIANCE VERIFICATION CHECKLIST
(FOR COMPLETED FOUNDATION PROJECT)**

Page No.

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Form No.

EGLD-1688

Revision No.

0

Effectivity

Date: _____

A. GAMING SYSTEM

ADMINISTRATOR

B. FOUNDATION

C. PROJECT TITLE

D. LOCATION

E. PROJECT PARTNER

F. APPROVED BUDGET

G. COMPLETION DATE

H. COST VS. BUDGET

☐ Actual Amount Spent

☐ Variance, if any

☐ Unused Funds (state the reason)

☐ Bank deposit slip as proof of return of unused funds to the Foundation funds

☐ Bank statement reflecting the actual amount spent on the project

I. PROOF OF COMPLETION

Required Documents

☐ Final Report

☐ Certificate of Acceptance/Completion

☐ Acknowledgment Receipt from the Beneficiaries

☐ Photos/videos

☐ Other pertinent documents that PAGCOR may require

DIRECT PROJECT COST:

☐ Sales Invoice

☐ Cash Invoice

☐ Charge/Credit Invoice

☐ Service Invoice

☐ Billing Invoice

☐ Miscellaneous Invoice

☐ Supplementary Document for donations received from the Foundation by another non-stock, non-profit entity (e.g., Non-VAT Official Receipt, Acknowledgment Receipt or Donation Receipt)

ADMINISTRATIVE EXPENSES:

☐ Sales Invoice

☐ Cash Invoice

☐ Charge/Credit Invoice

☐ Service Invoice

☐ Billing Invoice

☐ Others: _____

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ANNEX I
COC TEMPLATE

Date

ADDRESSEE OF FOUNDATION

Position

Foundation Name

Address

Subject : **CERTIFICATE OF CREDIT (COC)**

Project : **NAME OF PROJECT**

Dear Addressee:

Philippine Amusement and Gaming Corporation (PAGCOR) hereby:

- B. Acknowledges the completion of the Name of Project undertaken by the Gaming System Administrator and Foundation.
- C. Authorizes the credit of the amount of **Pesos: Amount in Words (Amount in Figures)** as the Foundation's compliance with Part III, Rule 2, Section 4.3 of the Implementing Rules and Guidelines for the Foundations of Gaming System Administrators.

Very truly yours,

ATTY. JEREMY B. LUGLUG

Assistant Vice President

Electronic Gaming Licensing Department

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ANNEX J
SAMPLE CERTIFICATE OF ACCEPTANCE



(Name of Project Partner)
(Address)

CERTIFICATE OF ACCEPTANCE

Project Title: _____

Project Cost: _____

Location: _____

Project Details: _____

On behalf of the [Project Partner], I, solely authorized representative, hereby accepts and acknowledges the turnover of the abovementioned project dated _____ from [Name of Foundation] and found in order as being fully completed in strict compliance with the plans, specification, scope of works and other related documents relative thereto.

Name of Authorized
Representative
Designation
Date:

