

**[ JOINT MEMORANDUM CIRCULAR NO. 001, S.  
2018, August 06, 2018 ]**

**GENERAL GUIDELINES FOR THE IMPLEMENTATION OF THE  
PANTAWID PASADA PROGRAM**

*Adopted: 11 July 2018  
Date Filed: 06 August 2018*

**WHEREAS**, Executive Order No. 292 mandated the Department of Transportation (DOTr) as the primary policy, planning, programming, coordinating, implementing and administrative entity of the executive branch of the Government on the promotion, development and regulation of a defendable and coordinated network of transportation, as well as in the fast, safe, efficient and reliable transportation services;

**WHEREAS**, The DOTr is empowered to call upon any agency, corporation or organization, whether public or private, whose development programs include transportation as integral parts thereof, to participate and assist in the preparation and implementation of a comprehensive and integrated programs for transportation;

**WHEREAS**, Republic Act No. 7638, otherwise known as the "Department of Energy Act", mandated the Department of Energy (DOE) to prepare, integrate, coordinate, supervise, and control all plans, programs, projects, and activities of the Government to ensure continuous, adequate, and economic supply of energy;

**WHEREAS**, Executive Order No. 127, mandated the Department of Finance (DOF) to formulate, institutionalize and administer of fiscal policies in coordination with other concerned subdivisions, agencies and instrumentalities of government. The DOF shall be responsible for the generation and management of the financial resources of government, ensuring that said resources are generated and managed judiciously and in a manner supportive of development objectives.

**WHEREAS**, Executive Order No. 25 and subsequent issuances mandated the Department of Budget and Management (DBM) to promote the sound, efficient and effective management and utilization of government resources (i.e., technological, manpower, physical and financial) as instrument in the achievement of national socioeconomic and political development goals;

**WHEREAS**, The Land Transportation Franchising and Regulatory Board (LTFRB), as an agency under the administrative supervision and control of the DOTr, is mandated to promulgate, administer, enforce, and monitor compliance of policies, laws, and regulations of public land transportation services. Further, the LTFRB is directed to prescribe and regulate routes of service, economically viable capacities and zones or areas of operation of public land transportation services provided by

motorized vehicles in accordance with the public land transportation development plans and programs approved by the Department of Transportation.

**WHEREAS,** Republic Act No. 3844, established the Land Bank of the Philippines (LBP) as a Government Financial Institution serving as an official depository of the Republic of the Philippines, where the majority of the deposits of the national government agencies are maintained.

**WHEREAS,** Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion" (TRAIN) Law which amended Section 288 of National Internal Revenue Code, was enacted to provide, as much as possible, an equitable relief to a greater number of taxpayers and their families in order to improve levels of disposable income and increase economic activity, thus, to ensure that the government is able to provide for the needs of those under its jurisdiction and care through the provision of better infrastructure, health, education, jobs, and social protection for the people.

**WHEREAS,** The TRAIN Law prescribed the allotment and provision for Fuel Vouchers as one of its social mitigating measures that will provide targeted relief to the public transport sector to cushion the impact of fuel prices brought by excise tax;

Section 82. Section 288 of the NIRC, as amended, is hereby further amended to read as follows:

"Sec. 288. *Disposition of Incremental Revenue.*-

"(C) xxx

"(D) xxx

"(E) xxx

"(F) *Incremental Revenues from the Tax Reform for Acceleration and Inclusion (TRAIN)* – For five (5) years from the effectivity of this Act, the yearly incremental revenues generated shall be automatically appropriated as follows:

"(1) xxx

"(2) Not more than thirty percent (30%) to fund:

"(a) xxx

"(b) xxx

"(c) A social welfare and benefits program where qualified beneficiaries shall be provided with a social benefits card to avail of the following social benefits:

"(i) xxx

"(ii) Fuel vouchers to qualified franchise holders of Public Utility Jeepneys (PUJs);

"(iii) xxx

"(iv) xxx