

City sets guidelines on physical fitness, wellness, dance trainers operating in Burnham Park

BAGUIO CITY - Physical fitness, wellness, dance trainers operating in Burnham Park are advised to meet the terms with the new guidelines set forth by the city government. Mayor Mauricio Domogan just approved the guidelines on the physical fitness operations in the said park to which the City Environment and Parks Management Office-Burnham Park Office (CEPMO-BPO) as well as the security guards contracted out by the city, the Public Order and Safety Division (POSD) of the city mayor's office and the Baguio City Police Office (BCPO) are directed to implement said guidelines. As stated in the new guidelines, all physical fitness, Wellness and dance instructors/instructors/choreographers, trainers, and teachers operating in Burnham Park are required to secure Special Permits which is renewable every three months at the discretion of the city government here and pay the use of area before they are allowed to conduct their activities in the park. The use of area fee should be paid in advance as per tax ordinance of the city. Bona fide residents of Baguio will be given preference to conduct physical fitness. Trainers/instructors will be covered by an Identification System for easier identification during inspection by the CEPMO, security guards, POSD and BCPO personnel. They must also secure health certificates from the Health Services Office. Trainers must be polite to tourists as well as general public and must cooperate in the upkeep of cleanliness, proper waste disposal and in the maintenance of peace and order within the area and must be willing to vacate the Burnham Park Complex whenever the city government will introduce development projects and conduct city activities. Non-compliance and violations of any of the terms will be ground for the termination of their special permits and privilege to conduct lessons in the park. All IDs and privilege to conduct lesson at Burnham park is non-transferable. The areas allowed for fitness and wellness activities are Juan Luna Drive, distal portion of biking lane near (TPU) and Jose Abad Santos Drive corner Lake Drive from five to seven o'clock as stated in the Administrative Order 21, series of 2015 of the city mayor. All the applicants will be screened by the CEPMO./Jho Arranz

City observes 25th year of the killer quake

BAGUIO CITY - The city government here and residents commemorated the 1990 killer earthquake through a simple interfaith prayer service last July 16 at the Baguio Convention Center. It is through the simple interfaith mass where the residents thanked the Lord for saving a lot of lives and at the same time prayed to grant rest and peace to the victims of the killer quake. It was prayed that the city of Baguio and the country as a whole be shield from natural disaster and calamity. Also, the lessons and virtues that came about during and at the aftermath of the 1990 killer quake may stay in everyone's hearts and minds which may continue to

Facade landscape on buildings pushed

BAGUIO CITY - One of the thrust of the city is to preserve our natural resources for a healthy environment live in. It is for this reason that a n g u n i a n g panlungsod committee on tourism and special events chair and councilor Elmer Datuin introduced a proposed ordinance mandating all owners and/or tenants of buildings along the Central Business District (CBD) of Baguio City to integrate facade landscape on their buildings as a support to the green development and beautification of the city as a tourist destination. "With the existing city ordinance no. 051, series of 2001, which provides landscape regulations with the objectives of conserving

the natural resources, preserving biodiversity in the city, improving air ambient quality, and maximizing ecological function, there is a need for the city government here to plan and implement landscape architecture-based adaptation measures for buildings/establishments along the CBD to achieve the said objective," said Datuin. "The city is in Cont. on page 8

THE JUNCTION Pahayagang Palaban!!!

City lauds CDRMMC partner agencies and barangays

BAGUIO CITY - As part of the city's celebration of the National Disaster Consciousness Month this July with this year's theme "Pamilya at Pamayanang Handa, Katuwang sa Pag-unlad ng Bansa," the city government of Baguio recognized active partner agencies and barangays during the Monday flag raising ceremony at the city hall last July 13 for promoting and supporting the City Disaster Risk Reduction and management Council's (CDRMMC) vision of a safer and resilient Baguio. The Baguio City Fire Station headed by Fire Superintendent Joe Fernand Bangyod was recognized because of its massive inspection of establishments with a total number of 16,688 permits issued compared to last year with 6,046 permits issued. They also conducted seminars-trainings to ten schools and 50 barangays/company with 900 participants. Also, the BCFS personnel comes out with their comfort zone especially during heavy rains, typhoons and serves as the transporter of indigent patients and remains of some constituents of Baguio. The Baguio City Emergency Medical Service has ensured the delivery of optimum quality emergency response needed by the community in all phases of health emergency disaster. The BCEMS headed by Dr. John Tinoyan has enhanced the capability of emergency response units with unity and proficiency to serve the populace, community outreach programs like medical mission, basic life support and standard first aid training for the community. Baguio City Police Office led by acting city director Senior Superintendent Rolando Miranda participated in the tree planting and clean up drives thus mitigating ill-effects of disasters as well as did inspection of flood prone areas such as City Camp lagoon during typhoon

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July 18-24, 2015 THE JUNCTION Pahayagang Palaban!!! WEEKEND

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Solon to Pursue Amendments to Bases Conversion Law

BAGUIO CITY - Unless Bases Conversion and Development Authority (BCDA) president and chief operations officer Amel Paciano Casanova recognizes the validity of the 19 condition set by the city of Baguio for the development of Camp John Hay, Congress may just clip his wings. Baguio Rep. Nicasio M. Aliping Jr. said during Monday's accomplishment report on his second year in Congress that he will pursue a House inquiry in aid of legislation to amend Republic Act 7227, or the Bases Conversion and Development Act of 1992. This after Casanova on Friday could not give a direct answer to the question of whether or not the BCDA will respect the 19 conditions made by the Baguio City Council in 1992 before the city allowed the development of

the former American rest and recreation facility. The 19 conditions, for one, sought for a 25% share of the rentals to be derived from the operations of Camp John Hay in lieu of local fees and charges. "The past presidents of the BCDA have always abided by this set of conditions, but Casanova does not seem to want to honor this saying he will only follow the BCDA Law," Rep. Aliping stressed. The Philippine Dispute Resolution Center, Inc. (PDRCI) ordered earlier this year the BCDA to return to the Camp John Hay Development Corporation (CJHDevCo) P1.42 billion which it paid as rentals for the development of Camp John Hay since 1996. Cont. on page 6



"THE UNITY GONG" - Baguio City Mayor Mauricio Domogan and Congressman Nicasio Aliping, Jr. receive the Cordillera Unity Gong and acknowledges the turnover of coordination for the 2016 Cordillera Month celebrations from Apayao Governor Elias Bulut, Jr., and DENR-CAR Regional Director Ralph Pablo last July 15/ Photo by Paul Rillorta

Kahit ano pang klaseng mga panukala ng isabatas, kung walang political will (at may halo pang korapsyon) na ipatupad ng parehas at tama ang batas at mga conditionalities ay wala ring silbi yan. Ngayon pa lang umaalma ang mga kinaukulan, samantalang matagal na ang problema sa CJHDevco!!!

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"FIRST CORDILLERA BEAUTY PAGEANT" - Contestants of the Search for Dayag ti Cordillera 2015 representing the provinces of Abra, Apayao, Baguio City, Benguet, Kalinga, Ifugao and Mt. Province pose before the audience July 14 during its kick-off as an integral part of the celebration of the Cordillera Foundation Day./Photo by Paul Rillorta

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KAKAMPI MO ANG BATAS PNoy's true motive in Palace dinner page 5 BY: BATAS MAURICIO

DIMENSIONAL ROAD ICT Bill: A Breakthrough to Advocate in the Philippine Curriculum page 5 BY: MARVIN WACNAG LIDAWAN

Lawmaker Urges NTC to Crack Whip on the Internet Speed Row

asking the Philippine Long Distance Telephone Co. (PLDT), the country's largest telecommunications company, why it continues to refuse to connect to the country's own internet exchange facility called the Philippine Open Internet Exchange (PHOpenIX) which was developed by the Department of Science and Technology (DOST) primarily to allow a faster exchange of data among users.



ESCUADERO

data overseas and then terminating here in the country takes a lot longer than routing and terminating data flow within the country," Escudero said. "Why doesn't PLDT just connect to PHOpenIX? PLDT is the biggest telco in the country. Its sheer size, and the influence it wields in the information and technology industry, could very well change the IT landscape overnight. But by refusing to connect to PHOpenIX,

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Baguio Solon Expects President to Mention Cordi Autonomy in his SONA

BAGUIO CITY - On July 27, President Benigno Aquino III will deliver his last State of the Nation Address (SONA) and where he is expected to highlight the accomplishments his six year administration has done for Filipinos everywhere. And allies and critics alike are expecting the

President to end speculation once and for all by declaring the administration tandem for next year. But for Baguio Rep. Nicasio M. Aliping Jr. of the Liberal Party, no other declaration would be sweetest should the President make a pronouncement supporting the third attempt for the Cordillera to

Cont. on page 6

Baguio City Parks Management Committee Re-constituted

BAGUIO CITY - This is and parks management officer Cordelia Lacsamana (at the same time action officer); city administrator Carlos Canilao; city budget officer Leticia Clemente; city buildings and architecture officer Nazita Bañez; city engineer Leo Bernardez, Jr.; city treasurer Alicia Onoza; city legal officer Melchor Carlos Rabanes; and Department of Tourism regional director Marie Venus Tan. The BCPMC will initiate the preparation of the over-all development master plan and policy guidelines of the parks and other recreation areas in the city; coordinate

the planning and implementation of priority projects in the city parks and other recreation areas; supervise and monitor the implementation of programs and projects that will help in the upgrading, rehabilitation and recalcit of the recreation areas and parks all over the city; recommend appropriate rental rates, fees, charges for the economic viability and sustainability of the parks and other recreation areas; initiate action including legal measures to ensure the preservation and safeguarding of the city parks as may be necessary; and perform other functions as may be prescribed by the committee. Domogan said, "a committee was created in 2010 to oversee the maintenance, administration and operation as well as the implementation of various parks and recreation areas in the city, however, due to the inability of some members to be active in attending and participating in the different activities, the committee seldom met, hence a lot of concerns like the increase of rental rates, use of areas in city parks and improvements were deliberated and acted upon by other committees and task forces."/>

2 dead, 5 injured in landslide at Kennon Road

BAGUIO CITY- A landslide incident along Kennon Road early today hit two persons and injuries to five others. Based on the report of the Cordillera Disaster Risk Reduction and Management Council (CRDRRMC), the incident occurred at around 9:00A.M today along Wabac Road, Camp 6 of Kennon Road, where landslide and fallen trees hit two Baguio-bound vehicles, a public utility jeepney with plate number AYK 824 and a Toyota D4D Utility Van with plate number AAK 8988.

vehicle causing the death of two persons and injuries to five others. Jun Eric Sumyo, 23, from Urdaneta City, Pangasinan; Mary Jane Lovino, 32 from Virac, Itogon, Benguet; and Eugenio Henry, 45, from Urdaneta, Pangasinan. Most of the victims were brought to Baguio General Hospital and Medical Center while one was brought to the Saint Louis University Hospital. Based on the investigation conducted by the Baguio City Police Office, both vehicles were going up Kennon Road, when the soil eroded due to continuous rain and the uprooted trees hit the said vehicles.

Reported dead were Marjorie Magsino, 33 (unknown address) and Teresita De Guzman, 61 from Malasiqui, Pangasinan. Injured include Phing De Guzman, 40, from Benguet fire stations, BCPO Station 8, EMS Baguio, BBPICAG, 911 On Call, Red

to remain on alert and implement the necessary precautionary measures. He also reminded that monsoon rains will continue to be experienced in the region, even when low pressure areas are outside the Philippine Area of Responsibility. The public he said must continuously monitor the latest news and weather updates from PAGASA. "During heavy downpour of rains please be vigilant of possible landslides or flashfloods and avoid crossing rivers, canals and other water tributaries. If you are residing on hazard-prone areas, make sure that your families have pre-emptive evacuation plan", Uy added. JDP/CCD - PIA CAR

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BCDA Assures Recognition of CJH 19 Conditionalities

BAGUIO CITY - State-owned Bases Conversion and Development Authority (BCDA) has assured the officials of this city that the 19 conditions passed by the city council prior to the development of Camp John Hay is being recognized in as far as they are consistent with the law. President and CEO Atty. Arnel Paciano Casanova during the July 10 special executive and legislative session of the city government said " we recognize the 19 conditionalities, actually there are provisions continuously being implemented." The 19 conditions is borne in a city council resolution, which Casanova said is a power vested in the local legislative body. Adding, "We are committing that the 25 percent share of the BLISST (Baguio, La Trinidad, Itogon, Sablan, Tuba, and Tublay) will be in place," and more benefits to the area after the Sobrepena-led private developer Camp John Hay Development Corporation (CJHDevCo) is out.

Casanova continued by saying that like in the past, despite CJHDevCo's non-payment of its lease rentals, the BCDA remitted cash to the city government and provided other benefits to the BLISST. Being the host of the former US military rest and recreation facility, BLISST is entitled to receive a 25 percent share from revenues in the John Hay Special Economic Zone (JHSEZ). The BCDA has remitted a total of around P245 million to the city's coffer, "inspite of CJHDevCo's non-payment of rentals for so many years. BCDA has already shared around P245 million from the revenues of John Hay to Baguio City and the neighboring local government units," Casanova said.

Included in the amount remitted is the P170 million for the purchase of the Baguio Convention Center from GSIS, wherein the selling price was then P250 million. But Councilor Betty Lourdes Tabanda provided the information that the Convention Center's purchase price reached P350 million due to interests and surcharges after the city was unable to complete payment in due time. Casanova said, "this is more reason to remove Sobrepena because he fails to pay its obligation to pay the lease rentals. The non-performance of obligation by the CJHDevCo deprives the BLISST of the benefits it should receive. The 25% share would have gone a long way for social services, education and others for the residents of the BLISST area". Based on BCDA's computation, CJHDevCo reneged payment of a total of P3.4 billion in lease rentals, which could have translated to some P850 million share for the BLISST. "Milyunmilyon po ang nawawala sa city at

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Gov't Officials will be Made to Account for Lump Sum Appropriations

While he confirmed that there are indeed lump-sum funds in the 2015 GAA, Escudero explained these are just temporary and with appropriate safeguards. "The observations of Senator Ping Lacson regarding the lump sums are correct. There are indeed lump sums. However, it is important to note that these funds cannot be used unless an itemized listing is submitted," Escudero said. The lawmaker cited Section 65 of the 2015 GAA, which provides that before any lump sum can be used, an itemized listing should be submitted to the Department of Budget and Management, copy furnished to the Commission on Audit and Congress. "Lump sums are designed to give

RDC Chair Hails Cordillerans, Calls for Unity in the Quest for Autonomy

BAGUIO CITY- As the 28th Cordillera Administrative Region (CAR) founding anniversary kicked off in Apayao, Cordillera Regional Development (CAR-RDC) Chair Abra Governor Eustaquio Bersamin called for a more active participation and "renewal of the commitment of the present generation of Cordillerans to the thoughts and aspirations of our forefathers." In a message sent to the Cordillera magazine, the official publication of the RDC, Bersamin hailed the

State of the Nation Address. He said the Senate will review the administration's proposed spending package thoroughly to address the problem of underspending, which has been interfering with the economy's ability to reach its full potential in recent years. Underspending, he said, was largely due to the low absorptive capacity of state agencies. Escudero has been insisting that it is not good for the government to underspend because it deprives citizens of essential public goods and services they rightly deserve such as improved education, better healthcare, and more roads and bridges. WEBSITE: http://chizescudero.com/OFFICIAL FB PAGE: facebook.com/senchizescudero/OFFICIAL TWITTER: @saychiz

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City Lauds CDRRMC...

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Luis and Mario.

As part of their efforts to provide humanitarian assistance, the Philippine Military Academy- Disaster Response Task Group (PMA-DRTG) headed by officer-in-charge Lieutenant Colonel Joel Sobrera has been instrumental in breeding leaders to join the pool of rescuers in the Cordillera in preparation of the onslaught of disasters in the region. They have conducted trainings : Collapsed Structure Search and Rescue training to 100 volunteers from different government agencies and non-government organizations and Community Action for disaster Response and Emergencies training to 100 barangay officials and barangay tanods.

The Philippine Red Cross- Baguio Chapter under the supervision of Anastacia Tamayo has responded to thousands of combined medical/trauma cases, bloodletting, and relief operations. They participated as medical teams in numerous city, groups and private institutions.

The Office of Civil Defense-CAR, through regional director Andrew Alex Uy has guided the Baguio CDRRMC in its effort to align DRRM's objective with the National DRRM Council.

In the barangay level, the city also recognized Irisan barangay headed by punong barangay Thomas Dumalti for increasing awareness among residents, Kias barangay headed by PB Timothy Pudlao, Jr. for coming up with hazard mitigating measures in the identified hazard prone areas, and Lower Rock Quarry barangay headed by PB Carlos Ananayo for obtaining a Zero Casualty result during typhoons because of regular clearing of waterways, canals and creeks.

In his inspirational message, mayor Mauricio Domogan stressed that preparation is a major factor during calamities which could save hundreds of lives. "Considering that Baguio is highly vulnerable to landslides during the onslaught of the rainy season, we must be alert and vigilant in our respective community," added the mayor./Jho Arranz

Facade Landscape...

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the process of finalizing and approving the zoning ordinance," he added.

In the proposed ordinance, front yards, including any area in front of the building but not including areas that are utilized as approved parking or access for vehicles, trailers, etc., shall be landscaped. Also, outdoor green walls or vertical landscape may be installed especially for those buildings who have limited spaces for ground.

This mountain resort, being a tourist destination, Datuin emphasized that beautification and landscaping of establishments will promote the city of Baguio as homage to beautiful flowers as depicted by the city's famous flower festival.

Moreover, landscaping of a building does not only create a healthy environment for the occupants but at the same time enhances its aesthetic view.

"The city is looking forward for a

Tax Evasion...

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REGULATIONS, or JURISPRUDENCE on which the protest is based; and

(c) Must be filed within thirty (30) days from receipt of the assessment.

The **COURT OF TAX APPEALS** in the case of **Allied Banking Corporation vs Commissioner of Internal Revenue (CTA Case No. 4581, March 25, 1992)**, cited that, "[f]ailure to comply with any or all of these requirements results in the assessment against the taxpayer becoming final and unappealable."

The letter of protest should not just state "protest against PAN adopted in toto" because the administrative protest required to be filed as an answer to the formal letter of demand and assessment notice is distinct and not the same as the protest filed against the Preliminary Assessment Notice (PAN).

The **COURT OF TAX APPEALS** emphasized in the case of **Security Bank Corporation vs Commissioner of Internal Revenue (CTA Case No. 6564, November 8, 2006)** and further accentuated in the case of **Bank of the Philippine Islands vs Commissioner of Internal Revenue (CTA Case No. 7397, April 9, 2008)** that:

"[A] protest to the preliminary assessment notice is not the same as the protest required to be filed as an answer to the final assessment notice. In fact, the preliminary assessment notice may or

DENR, Tuba LGU...

from page 3

proclamation of allocation instruments in forest and forestlands.

It also spells out the roles and responsibilities of DENR and the municipal government, commitment of both parties in working together for the effective implementation of the FLUP and likewise the protection of Intellectual Property Rights./JDP/SCA-PIA CAR, Benguet

City Observes...

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uphold Christian values.

It can be recalled that the city of Baguio was ravaged by a magnitude 7.6 quake 25 years ago bringing the city to its knees. Hundreds of people in all walks of life were buried in rubbles, some were recovered and others were not.

"Calamities strike without prior notice, thus, it is very important to always be prepared. Also, residents were advised and urged to cooperate and actively participate in scheduled earthquake drills as well as fire drills in the schools, agencies and barangays to be aware of what to do when calamity and disaster strikes," said mayor Domogan.

Said interfaith prayer is also a part of the city's activities in celebration of the National Disaster Consciousness Month this month of July./Jho Arranz

new face of Baguio City having more plants, flowers, trees, among others," said Datuin.

Public hearing for the said proposed ordinance will be soon scheduled for further and thorough discussion before its approval before publication./Jho Arranz

may not even be protested to by the taxpayer, and the fact of non-protest shall not in any way make the preliminary assessment notice final and unappealable. What is clear from Section 319-A of the Tax Code of 1977, as amended, is that failure on the part of the taxpayer to protest or reply to a preliminary assessment notice paves the way for the issuance of a final assessment notice. However, evident under said Section (now Section 228 of the 1997 Tax Code) is that failure on the part of the taxpayer to file a VALID administrative protest through a REQUEST FOR RECONSIDERATION or REINVESTIGATION on the final assessment notice, shall result in the finality of the said FAN.

The **SUPREME COURT** in the case of **Allied Banking Corporation vs Commissioner of Internal Revenue (G.R. No. 175097, February 5, 2010)** heightened that:

"It is the Formal Letter of Demand and Assessment Notice that must be administratively protested or disputed within 30 days, and not the PAN."

GDI, in its INVALID letter of protest against the FAN, likewise claimed that the assessments are null and void *ab initio* because it was allegedly issued in rampant violation of the due process requirements prescribed under Section 228 of the Tax Code as implemented by RR No. 12-99.

GDI's claim is not true. Records will show that the due process requirements were promptly observed. There were at least five (5) notices served to GDI either thru personal delivery or by mail before the formal letter of demand and assessment notice (FAN) was issued. In fact, it even contested the PAN as clearly admitted in GDI's invalid letter of protest against the FAN.

The **COURT OF TAX APPEALS** in the case **Bank of the Philippine Islands vs Commissioner of Internal Revenue (CTA Case No. 7397, April 9, 2008)**, has had the occasion to say:

"[W]hen the petitioner received the final assessment notice and duly protested the same, petitioner's right to due process was properly protected and observed."

OTHER FACTS TO SHOW PRIMA FACIE EVIDENCE OF ACTUAL FRAUD

1. The scheme of the taxpayer to evade payment of correct taxes is very clear. It substantially under-declared its Sales with the end view of evading payment of correct taxes.

Computation of percentage ratio of under-declaration of sales:

1.1 Based on sales per CD and duly-registered books –

Sales per CD and duly-registered books: P1,928,770,398.68

Add: Discrepancy in reconciliation of Central W'hse accts: 53,378,730.98

Total sales per CD and duly-registered books: 1,982,149,129.66

Less: Sales reflected per Annual Income Tax Return (AITR): 1,031,528,917.00

Undeclared sales based on CD and duly-registered books: 950,620,212.66

Divide by total sales per CD and duly-registered books: 1,982,149,129.66

Percentage ratio of under-declaration: 47.96%

1.2 Based on franchise fee –

Franchise fee per CD, duly-registered books and FS P23,668,908.00

Divide by franchise fee rate: 1%

Grossed-up sales (or should be sales based on franchise fee)

2,366,890,800.00

Less: Sales reflected per AITR: 1,031,528,917.00

Undeclared sales: 1,335,361,883.00

Divide by grossed-up sales/should be sales based on franchise fee:

2,366,890,800.00

Percentage ratio of under-declaration: 56.42%

1.3 Based on management fee –

Management fee per CD, duly registered books and FS: P47,337,817.00

Divide by management fee rate: 2%

Grossed-up sales (or should be sales based on mgt. fee):

2,366,890,850.00

Less: Sales reflected per AITR: 1,031,528,917.00

Undeclared sales: 1,335,361,933.00

Divide by grossed-up sales/should be sales based on management fee:

2,366,890,850.00

Percentage ratio of under-declaration: 56.42%

1.4 Based on VAT on franchise fee paid to DBI (BIRF No. 1600) –

VAT payments on purchase of services from non-resident: P2,840,123.69

Divide by VAT rate: 12%

Franchise fee based on VAT payments: 23,667,697.42

Divide by franchise fee rate: 1%

Grossed-up sales/should be sales based on VAT on franchise fee:

2,366,769,741.67

Less: Sales reflected per AITR: 1,031,528,917.00

Undeclared sales: 1,335,240,824.67

Divide by grossed-up sales/should be sales based VAT on FF:

2,366,769,741.67

Percentage ratio of under-declaration: 56.42%

Is it not that omission or substantial understatement or under-declaration of sales a fraudulent act or criminal tax violation?

2. GDI keeps two (2) sets of books of accounts.

2.1 The duly-registered hardbound computer-generated books of accounts registered with the BIR on January 15, 2008, which were the bases of the audit findings; and

2.2 The unregistered not-permanently-bound "manually-posted from original books of accounts" records which GDI claims as the basis of its trial balance for financial statements and income tax return purposes.

To these, a third set of books of accounts may be added: Records of RDO No. 41, Mandaluyong City, showed that GDI registered another set of bound books of accounts (General Journal and General Ledger) on May 30, 2007.

Is it not that keeping two (2) set of books of accounts a fraudulent act or criminal tax violation?

-to be continued-

Bureau of Immigration brings service caravan to Baguio City

BAGUIO CITY-The Bureau of Immigration brought today its "Service beyond the Metro" caravan to this city in celebration of its 75th foundation anniversary.

The second leg of the two-month BI caravan leading to its diamond anniversary this September was held at the University of Baguio Centennial Hall. The caravan offered one-stop shop which services include Long Stay Visitors Visa Extension; Extension and implementation of tourists and student visa; updating of stay; Alien Registration Program (ARP); Application and Issuance of ACR I-Card and Legal consultations, among others.

BI Immigration Regulation Division chief Ma. Carmelita Viton disclosed that the service caravan is part of BI's goal of ensuring effective and efficient service to their clients.

In the service caravan, the BI allows the transacting public to receive their immigration documents on the same day that the application was filed. Heads of the issuing offices of BI are also present to address queries from the public and also receive suggestions to improve immigration services.

On bringing the caravan in Baguio, Viton outlined the

important role that that city plays in taking care of foreign nationals. This Summer Capital ranks third in the most number of foreign tourists and fifth in terms of foreign students among cities nationwide, based on BI data.

BI Commissioner Siegfred Mison, in his message read by Legal Division chief Atty. Cris Villalobos, stated that through the years the Commission has been continuously working to be more transparent and innovative and has been a dynamic partner of the Filipino people in ensuring strict border controls against criminal elements and undesirable aliens.

As they continue to strive to be a model agency as vanguards of our nation, they hope to acquire more equipment that will help provide a fast and convenient system for their transactions, give due punishments to all fugitives, criminals of fraud and human traffickers, as well as to create a pool of employees who are geared towards the betterment of society, Mison said.

During the caravan, BI officials headed by BI spokesperson Atty. Elaine Tan – Pascua had a press conference with local media practitioners and national correspondents. They also entertained questions from stakeholders./JDP/CCD – PIA CAR

FDA requires 'botika ng barangay' to apply for regular license to operate

BONTOC, Mountain Province - In line with the new rules and regulations on licensing of establishments classified as drugstore/pharmacy, the Food and Drug Administration (FDA) requires all existing drug establishments including the Botika ng Barangay (BnB) and its variants to comply with the new requirements for the application for regular License To Operate (LTO).

Judith Louise Daoas of the Department of Health (DOH) provincial office here said all existing BnBs in the province will no longer be renewed, instead, they shall secure a LTO either as a regular drug store or retail outlet for non-prescription drugs (RONPD).

All non-functional, non-compliant, voluntarily closing BnBs shall return the seed capital to the DOH regional office.

BnBs that continue to function are required to process their applications immediately and may still continue their operations as BnBs until the release of the LTO (official receipt from the FDA may serve as a proof of their application).

All BnBs that decide to convert to a retail on non-prescription drug will be given only until July 30, 2015 to sell their remaining prescription drugs under the BnB program.

In the province, there were 113 BnBs established in the 10 municipalities which were subsidized by the DOH by providing them medicines worth P12,500 to P25,000 as seed capital.

Dr. Virginia Fagsao of the Provincial DOH Office said that as of June 30, 2015, there were

34 BnBs in the province that submitted already the seed capital together with the certification from their respective punong barangays that BnB in their areas of jurisdiction are no longer operating. (JDP/JBS-PIA CAR, Mt. Province)

DOH warns public of rainy season illnesses

BAGUIO CITY - With the continuing rainfall due to the enhanced southwest monsoon, the health department warns the public anew to be wary of rainy day illnesses.

DOH Cordillera Regional Director Dr. Amelita Pangilinan, in a kapihan forum on Thursday, reiterated the agency's rainy day public health advisory, wherein people are advised to be wary of common cough and cold and other Influenza- like Illnesses, diarrhea, food and water borne diseases, leptospirosis, dengue and chikungunya.

To avoid common cough and cold and other influenza- like illnesses, Pangilinan advised the public to always bring their rain gears (umbrella, jacket etc.), maintain a healthy lifestyle and to boost their immune system by having enough rest, avoiding stress and through intake of vitamins as advised by their physicians.

Pangilinan bared that based on DOH's disease surveillance report, 5,509 ILI cases were recorded from

DENR, Tuba LGU to ink MOA on forestland use

LA TRINIDAD, Benguet - - In pushing for the implementation of the Forest Land Use Plan (FLUP) of Tuba, the local government will forge a memorandum of agreement with the Department of Environment and Natural Resources in the Cordillera Administrative Region in sharing the responsibility in the maintenance of the forest ecosystems including devolution of functions.

The municipal council passed Resolution No. 69 authorizing Mayor Florencio Bontrez to enter into a MOA with the DENR-CAR in carrying out the town's FLUP.

The DENR is the primary government agency responsible for the sustainable development and management of the country's environment and natural resources while the local government units under RA 7160 shares the responsibility in the maintenance of ecological balance within their territorial jurisdictions.

A total of 27,864 hectares classified as forestland are declared both for production and protection of forests.

As indicated in the proposed MOA, on February 25, 2013, DENR and Tuba local government agreed to come up with a legitimized FLUP in coordination with local stakeholders with technical assistance from the Friends of the Environment for Development and Sustainability.

The plan incorporates strategies to conserve forests, water and biodiversity resources, increase food and fiber production, direct and focus public and private investments, eliminate or reduce conflicts among various stakeholders, including protection of rights and lives, settlements and public infrastructures.

This was further affirmed by DENR-CAR after the evaluation, review and endorsement of the Provincial Environment and Natural Resources Officer.

The plan underscores the general principles in reviewing the grant of tenure and declaration or **Cont. on page 8** January to July 4 this year with Ifugao having the most cases at 1,863, followed by Baguio City with 1,139 cases.

DOH – CAR also recorded 1,083 cases of dengue in the region this year. Though lower by 32 percent compared to last year's 883 cases, Pangilinan advises the public not to be complacent as they expect cases to rise this rainy season. She reminds the public of the "Search and Destroy" campaign (cleaning-up possible dengue mosquito breeding sites) like the 4 O'clock Habit vs Dengue, the ABKD (Aksyon Barangay Kontra Dengue) and Operation "Taob" (turning over of bottle caps or container lids and other materials in the surroundings that may accumulate rain water).

She also reported that 12 cases of Chikungunya, a new disease that is related to the dengue mosquito, were recorded in the region.

For diarrhea, DOH - CAR data shows 796 cases while for leptospirosis suspects, they have recorded five. Pangilinan advises the public to ensure safe and clean drinking water, proper hygiene like handwashing, and safe food preparation and food handling. Also avoid walking on floodwater, so they will not be exposed to the risk of leptospirosis./JDP/CCD – PIA CAR

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This is not budgeting, this is looting

When the history of BS Aquino's presidency is written, It should be said that it was during his watch that graft and corruption was transmogrified into outright looting of the public treasury. In previous eras, public vigilance centered on the corruption of public officials through bribery and lobbying by outside groups and individuals, like the infamous Harry Stonehill.

Today, much of the graft occurs through the budget process, right under our noses. The executive and members of Congress blatantly allocate public money for themselves through various machinations that they do with the budget. When the deed is done, the public is none the wiser about what has happened. We just learn later on about the billions that have disappeared into the black hole of greed and corruption.

The ugliness of this crime against the people is coming out to the forefront as a result of the expose by former Senator Panfilo Lacson that what was declared illegal and unconstitutional by the Supreme Court — the Priority Development Assistance Fund (PDAF) and the Development Acceleration program (DAP) — have been resurrected in the 2015 General Appropriations Act. And we should brace ourselves for the harsh reality that the same

EDITORIAL resurrection will be reenacted in the 2016 budget that the President will submit to Congress at the start of its final regular session.

Resurrection of PDAF and DAP

In an address to the Philippine Institute of Certified Public Accountants (PICPA), Lacson disclosed that he and a team of investigators and analysts have uncovered P424 billion of lump-sum appropriations in the 2015 budget, in direct violation of Supreme Court rulings.

In the course of their investigation, Lacson said, he and his team found out that a supposedly new system for authorizing and tightly monitoring budget releases was being used to convert itemized accounts into "lump-sum" accounts, whose utilization would be at the discretion of department secretaries.

Lump-sum budgets give the administration discretion on where and how to spend taxpayers' money, practically nullifying Congress' power of the purse.

Specifically, Lacson and his team found lump-sum appropriations in the following departments: Social Welfare and Development, P102.6 billion; Education, P80.7 billion; Interior and Local Government, P80.7 billion; Health, P75.4 billion; National Defense, P66.4 billion; Agriculture, P29.9 billion; Public Works and Highways, P11.4 billion; Transportation and Communications, P11.4 billion; Department of Environment and Natural Resources, P6.1 billion.

The National Irrigation Authority was also found to have P13 billion in lump-sum budget, while the Philippine National Police had P6.7 billion.

Alarmingly, the operation shows the legislative actively conspiring with the executive in parking lump-sum appropriations in the National Expenditure Program without intending to use the funds for their recommended purpose/s, but actually reserving them for use by selected legislators who will realign their identified PAPs (programs, activities and projects). By this method, the funds became pork under the 2015 GAA.

I'm poaching here from my colleague Bobi Tiglao's two recent columns' on the Lacson expose, but I will plead the defense that the larceny is for the good cause of exposing the larger crime of perversion of the budget process, which places billions of public money under the discretion and control of President Aquino, Butch Abad, Mar Roxas, and other members of the administration.

The reply of Presidential spokesman Edwin Lacierda that Lacson's revelations are just "doomsday assertions" makes matters worse, because it shows that President Aquino doesn't care about legality and constitutionality.

Escudero's deceptive defense

When Senate President Drilon declared that it is Sen. Francis Escudero, as chairman of the Senate finance committee, who should explain how the budget got riddled with lump-sum appropriations, Escudero conceded that the GAA could indeed contain these anomalous items.

But then the senator, who thinks he can talk his way out of anything, had the gall to tell the nation that this rank manipulation of the budget is all legal and just temporary.



"(There's) nothing irregular/illegal as it gives the agencies flexibility. But we are striving to further lessen it," said in a text to media.

"The 2015 budget is, by far, the most detailed with the least number/amount of lump sums," he claimed.

This outright falsehood immediately drew a retort from Lacson, who said the lump-sum funds are "either line budget items or lump sum."

He explained: "If it's lump sum, it is discretionary and prone to misuse, abuse and corruption. Lump sums are not illegal per se but if these, as described in the National Executive Program, are converted into PDAF ... then it's not only illegal but unconstitutional."

Lacson and Escudero are contrasting figures in this saga. Throughout his two terms in the Senate (12 years), Lacson made a career of not touching the pork barrel slated for him, and he also refused to partake of DAP funds, despite earning eligibility by going along with the impeachment of chief justice Renato Corona.

Escudero, in contrast, has wallowed in pork, and availed of DAP to the hilt after voting to convict Corona.

As Senate finance committee chairman, Escudero is supposed to be the senate's gatekeeper who would make sure that the budget would pass all tests of constitutionality and legality. Instead, he is a facilitator of the looting.

Osmeña adds fuel to the fire

A third senator, Sen. Serge Osmeña, has joined the conversation by confirming Lacson's allegations, and then adding fuel to the fire.

Osmena said that senators have the right to identify projects amounting to P200 million each in the 2015 budget. And there are some senators who have the privilege of identifying projects worth as high as P2 billion.

He declined to identify the billion-peso senators, who in a tantalizing twist could include Escudero as a two-billion-peso senator.

Osmena said Malacañang promised Congress that it could still identify projects placed in the budgets of different agencies. He confirmed Lacson's findings that lump-sum or discretionary funds, which are prone to corruption, can still be found in this year's national budget.

Then he added that lump-sum funds could also be found in the Malacañang-proposed P3.002 trillion budget for 2016.

Osmena rationalized the executive-legislative conspiracy as a transactional arrangement. "If there's no pork, [the President's] pet bills won't be passed in Congress. That is how the President controls Congress."

More billions to uncover

Lacson says his team has not yet completed its review of the budget. There could be more billions to uncover

He said that he will go to the Supreme Court to question the lump-sum items in the national budget. The Supreme Court declared the Priority Development Assistance Fund (PDAF) unconstitutional in November 2013. It also declared the Disbursement Acceleration Program (DAP) unconstitutional in July 2014.

To sum up, there is absolutely no rigor or integrity in the budget process today. There is collusion between the Executive and Congress.

They are united only by the desire to loot the public time on line. treasury:yenmakabenta@yahoo.com/manila

Republic of the Philippines
Regional Trial Court
First Judicial Region
Office of the Clerk of Court
La Trinidad, Benguet

RURAL BANK OF ITOGON (BENGUET), INC.

Petitioner- Mortgagee,

-versus- GRACE M. AMANGO Mortgagee.

FORECLOSURE CASE NO. 15-Exf-1835

FOR: EXTRA-JUDICIAL FORECLOSURE OF REAL ESTATE MORTGAGE UNDER ACT 3135 AS AMENDED

NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial foreclosure of mortgage under Act No. 3135 as amended filed by the Rural bank of Itogon (Benguet) Inc. duly organized and existing under and by virtue of the laws of the Republic of the Philippines with principal place of business at UB Square, General Luna Rd., Baguio City, Philippines for the satisfaction of the loan obligation of GRACE M. AMANGO, single, of legal age, Filipino Citizen and resident of #115 San Vicente, Kennon Road, Baguio City. That as of June 15, 2015 the mortgagor is indebted to the mortgage amounting to FOUR HUNDRED TWENTY FIVE THOUSAND FOUR HUNDRED SIXTEEN PESOS & 61/100 (P425,416.61) Philippine currency,

consist of Eighteen (18%) interest per annum, Ten (10%) percent per annum of the Principal amount as penalty and (20%) on whatever amount is due to the mortgagors as attorney's fee, not exclusive of previous balances and other charges. The undersigned will sell at public auction on AUGUST 11, 2015 at 10:00 o'clock in the morning at the main entrance of the Bulwagan ng Katarungan building, Justice Hill, La Trinidad, Benguet to the highest bidder, the parcel of land together with the improvement now existing to wit:

TAX DECLARATION NO. 99-001-01077

"A parcel of land located at Palatang Central, Palangan, Benguet Bounded on the North by Provincial Road; on the South by Mathew Amango et. al; on the East by Daniel Biteng; and on the West by T. Amango, D. Biteng, L. Ocat, E. Pablo. Containing an area of FIVE THOUSAND THREE HUNDRED FIFTY (5,350) SQUARE METERS more or less."

Prospective bidders/buyers may investigate the above-described real

Feature: China and US... ..from page 6

uncontrolled military proliferation - is a major world war and environmental disaster inevitable?

China also had a grand military plan in place, he said, which included claiming the land, and blocking the US military. "The Chinese need resources to feed the 'Chinese miracle'". They see it as part of their manifesto of destiny," he said. "Those resources are central to the health of China."

So who would fire the first shot? America, "if things spin out of control", Prof Siracussa said. "I'd say the war with China will probably take place in the next 10 years," he said.

A statement issued on the US Department of Defense website said Mr Carter's had met with the China's vice-chairman of the Central Military Commission, General Fan Changlong, at the Pentagon last week. "Secretary Carter stressed his commitment to developing a sustained and substantive US-China military-to-military relationship based on a shared desire

property regarding the encumbrances thereof, if any. In the event the public auction should not take place on the said date, it shall be held on September 2, 2015 without further notice and publication.

La Trinidad, Benguet, Philippines. This 13th day of July, 2015

FOR THE PROVINCIAL SHERIFF EX-OFFICIO OF BENGUET

By: (SGD) JOSELITO S. TUMBAGA Sheriff IV Newspaper of Publication: The Junction Newspaper Dates of Publication: July 18, 25, and August 1, 2015

Republic of the Philippines Department of Transportation and Communications LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Cordillera Administrative Region Baguio City

CLIFFORD RALPH AGLASI Applicant Case No: 2010-CAR-428 NOTICE OF HEARING

This is an application for Extension of Validity of a Certificate of Public Convenience to operate a PUJ Jitney Service for the transportation of passenger and freight on the Line: BAGUIO CITY - DALICNO and vice versa with the use of one (1) unit.

Notice is hereby given that this application shall be heard by the Board on August 5, 2015 at 10:00 AM/PM at the LTRB Office, Paddal, Baguio City in which date and time the applicant shall formally submit his/her/their evidences.

At least ten (10) days prior to the above date, the applicant/s shall publish the NOTICE once in one (1) weekly newspaper of general circulation in the Cordillera Administrative Region.

Parties opposed to the granting of the application must file their written opposition supported by documentary evidence on or before the above date, furnishing a copy of the same to the applicant/s and may if they so desire, appear during the hearing.

This application shall be acted upon by the Board on the basis of its records and the documentary evidences submitted by the parties unless the Board deem necessary to receive additional documentary and/or oral evidence.

WITNESS, the Honorable: CELINA B. CLAVIER - Regional Director this ___ day of ____, 2015. (SGD) Atty. ANABEL A. MARZAN-NULLAR Attorney IV

to deepen practical, concrete cooperation in areas of mutual interest," the statement said.

The pair also exchanged views over concerns in the South China Sea and called on China and to "implement a lasting halt on land reclamation, cease further militarization, and pursue a peaceful resolution of territorial disputes in accordance with international law". Prof Siracussa said the world was watching this issue and, as a result, other countries could very well be stockpiling weapons in preparation for a war. That theory is backed up by a new report on nuclear stockpiles.

Nuclear armed states continue to upgrade their stockpiles despite an international trend towards disarmament, The Stockholm International Peace Research Institute's annual disarmament report revealed. It pointed to extensive "long-term modernization programs" in the world's two largest nuclear powers — the US and Russia — which account for 90 per cent of the weapons. "Despite renewed international interest in prioritizing nuclear disarmament, the modernization programs under way in the nuclear weapon-possessing states suggests that none of them will give up their nuclear arsenals in the foreseeable future," institute researcher Shannon Kile said in a statement.

The other the nuclear armed states

China was the only state among the five global nuclear powers to have a "modest" increase in the size of its arsenal. While the remaining nuclear states — India (90 to 100 warheads), Pakistan (100 to 120 warheads) — have considerably smaller stockpiles, India and Pakistan continue to increase their arsenals, while Israel has tested long-range ballistic missiles.

North Korea is believed to be developing its arsenal of six to eight warheads, but the institute said "technical progress" was difficult to assess.

Reliable information on nuclear stockpiles varied greatly between states, with the US getting top marks for transparency in the report, while Britain and France were more restrictive.

Russia divulged nothing officially, except in bilateral contacts with the US.

In Asia, China revealed little about its arsenal and the only information made public by nuclear rivals India and Pakistan was announcements of missile tests.

The five nuclear powers and members of the UN Security Council — US, Russia, China, Britain and France — along with Germany, are in ongoing talks with Iran to persuade the Islamic Republic not to develop nuclear weapons in exchange for the lifting of international sanctions.

Between 2010 and 2015 the number of warheads fell from 22,600 to 15,850, the report said. The US and Russia represented the bulk of that reduction. www.news.com.au/technology/innovation/china-and-us-on-collision-course-for-war-over-south-china-sea/story-fnpjxnk-1227398946930

EXTRAJUDICIAL SETTLEMENT OF THE ESTATE OF THE LATE NORMA C. PICKRELL

NOTICE is hereby given that an Extrajudicial Settlement of Estate of the late Norma C. Pickrell who died intestate on November 6, 2014 was executed by her heirs for a motor vehicle and it's taxi franchise on June 8, 2015 and notarized before Notary Public Atty. Robles G. Calabias and entered into his Notarial Registry as Doc No. 50; Page No. 10; Book No. CXXVIII; Series of 2015.

Dates of Publication: July 18, 25 and August 1, 2015

NOTICE

Notice is hereby given that the intestate estate of ALFREDO R. CACHERO who died in Baguio City on June 29, 1995 was extrajudicially settled by the heirs on June 23, 2015 as evidenced by Doc. No. 40; Page No. 102; Book No. III; Series of 2015 of the Notary Public Romeo D. Lopez.

Publication Dates: July 4, 11, and 18, 2015

EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that the estate of Romeo Diwas Lourdes D. Batore, and Pacio Diwas who died intestate on 18 August 2014, 27 August 1996, and 01 March 2014, respectively, in the Municipality of Itogon, Benguet Province, consisting of their shares from four undivided parcels of land all located at Ampucao, Itogon, Benguet as covered by Tax Declaration Nos. 2010-01-02-00312, 2010-01-02-00314, 2010-01-02-00315, and 2010-01-02-00316, were the subjects of extrajudicial settlement by their surviving heirs, duly executed before the faith of Notary Public for the City of Baguio, Atty. Simpson T. Baldo on July 13, 2015 and entered in his Notarial Registry as Doc. No. 334, Page No. 67, Book No. XIV, Series of 2015.

Publication Dates: July 18 & 25, and Aug. 1, 2015

Solon to Pursue... from page 1

"We were practically robbed," Rep. Aliping remarked explaining that the city was left out of the decision even though Casanova knew the city had a 25% stake in the rentals.

Because the BCDA president only banks on the BCDA charter, Rep. Aliping said he will ask the Bases Conversion committee in the House of Representatives to continue with the inquiry so that he can introduce amendments to the law and force Casanova and succeeding presidents of the BCDA to take into consideration the wishes and desires of residents of local government units which hosts former American bases.

Baguio Solon... from page 2

the passage of the measure can be passed before the end of the year and ready for his signing into law by early next year," he added.



ALIPING

Rep. Aliping said this after noting that the deliberations on the Bangsamoro Basic Law (BBL) in the House have been positive for the Cordillera cause because it again put light to the quest for autonomy in this part of the country.

"The Bangsamoro Basic Law (BBL) deliberations gave the lawmakers in the House enough composure to likewise support HB 4649 and give the Cordillera equal treatment as far as the quest for self-rule is concerned," Rep. Aliping stressed. "I hope our fellow Cordillerans would

Lawmaker Urges NTC... from page 2

PLDT is holding the country's internet world hostage," he added.

The senator said PLDT chooses to route data outside the country despite the availability of PHOpenIX, which allows all-local data traffic routing.

Escudero also asked the NTC to look into reports that PLDT refuses to establish direct peering with telco competitors, saying this may be considered a monopolistic business practice.

Earlier, the senator cited recent reports by global internet providers Ookla and Akamai that showed the dismal state of internet speed in the Philippines. The latest Ookla household download index report ranked the Philippines 21st out of 22 countries in Asia, trailed only by Afghanistan.

"The problem is that government agencies that are supposed to monitor these telcos and help consumers don't seem to feel the urgency of the situation," he said. **OFFICIAL WEBSITE:** <http://chizescudero.com/>; **OFFICIAL FB PAGE:** [facebook.com/senchizescudero](https://www.facebook.com/senchizescudero/); **OFFICIAL TWITTER:** @saychiz

"We need to amend the law to ensure that the BCDA will not sideline the interests of locals," Rep. Aliping stressed.

Aside from the 25% share of the city from the rentals, the 19 conditions also stressed the need to segregate from the Camp John Hay reservation the 13 surrounding barangays so residents there can have the lands they are occupying titled.

Rep. Aliping also recognized the need to update the 19 conditions to be attuned to the times.

"Some of the conditions set there may no longer be practicable and should be amended but the main points like the segregation and the city share should not be ignored," Aliping said. */C. Taawan*

not become jealous of the huge amount being given to the BBL, what is important is that the Cordillera region will also get a sizable amount to jumpstart or development," he added.

House Bill 4649 is asking for PHP30 billion for the first five years of operation and additional PHP10 billion every year for the following five years which is apart from the internal revenue allotment each local government unit already receives.

"But if the President will not make the pronouncement, it is still okay because we are still on track in our autonomy public hearings and with the scheduled plenary discussions in the House to occur after Congress reconvenes after the SONA," Rep. also said.

He added that even if the autonomy bill will not be passed by this Congress, there is nothing stopping the region from re-filing the measure in the 17th Congress.

"Nothing can stop us!" he said, adding, "It is provided for in the Constitution." */Carl C. Taawan*

BCDA Assures... from page 9

During the session, Casanova repeatedly asked the city officials, as partners in public service to make CJHDevCo open its books to the council and be transparent of their income. In 2009, the city council approved a resolution requesting CJHDevCo to furnish the city treasurer with an official statement of gross income earned. On the same year, the council also approved another resolution authorizing the city legal office to demand payment from CJHDevCo of its obligations, which were not done by Sobrepeña's company.

He said Sobrepeña-led DevCo has amassed about P6 billion from John Hay yet it claims it incurred losses, and reneged on payment of its obligations.

Casanova was accompanied by JHMC President Dr. Jamie Eloise Agbayani and BCDA legal department head Attorney Peter Andrew Flores, while the city government panel was led by Mayor Mauricio Domogan, Congressman Nicasio Aliping Jr., Vice-Mayor Edison Bilog (who presided over the council session), and the members of the city council, with barangays officials from the 14 barangays in the John Hay reservation area also present.

In closing, Casanova appealed to the

FEATURE: China and US on collision course for war over South China Sea

Who's who in the South China Sea dispute? A QUIET battle lingering over the South China Sea just got a whole lot more dangerous after reports China tested hypersonic glide vehicles capable of carrying nuclear weapons.

The vehicle, dubbed the WU-14, was the fourth test of the missile in 18 months, RT News reports. The weapon is extremely advanced and can travel at 10 times the speed of sound. And it's ticking off the Americans.



A Chinese flag, red-coloured, flies from one of the two concrete structures on the Mischief Reef off the disputed Spratlys group of islands in the South China Sea. *AP Photo(Aaron Favila) Source: AP*

The US has labelled the testing as an "extreme maneuver" amid tensions in the South China Sea, the South China Morning Post reports. But China has been quick to dismiss any suggestion the tests were anything other than a normal exercise. "The scheduled scientific research and experiments in our territory is normal, and those tests are not targeted at any country and specific goals," the ministry told the Post.

Tensions between the two military superpowers have been increasing due to a cluster of tiny islands in the South China Sea. And the US and China have been doing a lot of peacocking about them.

US Secretary of Defense Ash Carter has previously warned the US would not shy away from confronting Beijing about the continued expansion. The problem is also placing Australia in an awkward position over who it would be better off being best buddies with.

The Chinese have used dredging engineering to create the islands from what were previously reefs — and it claims it has the sovereign right to do this, despite some of them being 1400km from China's mainland or on the continental shelves of the Philippines and Vietnam.

Militarization of those islands could very well result in conflict between China and US, which runs its ships through the area. That would drag Australia firmly into the war muck — Australia needs China for trade, but the US is one of its closest defense allies. As well as US military interests in the area, countries including the Philippines, Brunei, Malaysia, Taiwan and Vietnam also have a stake in the region.

As each island appears, China stakes a claim in the sea around it and this is the crux of the issue for China's neighbors.

About 1500 hectares of land has been reclaimed by the Chinese. It gives the country another 12 nautical miles of territory at each new border, and also creates 200 extra miles of economic zones to dig for oil, gas and to fish in.

The deputy dean of global studies at the Royal Melbourne Institute of Technology, Professor Joseph Siracusa, told news.com.au that the two nations were "spoiling for a fight". Despite the economic ties between China and the global economy, he said it wouldn't stop a war. "Economics mean very little at the end of

RDC Chair... from page 9

Cordillera Administrative Region composed of the provinces of Abra, Benguet and Mountain Province and the City of Baguio from Region I and the provinces of Ifugao and Kalinga-Apayao from Region Cagayan Valley as the government's initial commitment to the signing of the Mount Data peace agreement between President Aquino and former Catholic priest Conrado Balweg of the Cordillera Peoples Liberation Army on September 13, 1986.

This year's theme for the CAR founding anniversary, "Conserving the Environment Towards a Greener Cordillera" manifests the endeavour of the people of the region to preserve and protect the environment for the benefit of the present and future generations. */JDP/JBZ-PIA CAR*

local officials to help demand Sobrepeña led-CJHDevco to comply with the court order to vacate the property and to turn over immediately all improvements to BCDA. */BCDA PR - Melody V. Brawner*

Cont. on page 7

KAKAMPI MO ANG BATAS

PNoy's true motive in Palace dinner

BY: BATAS MAURICIO



LIFE'S INSPIRATIONS: "... For the word of God is alive and active. Sharper than any double-edged sword, it penetrates even to dividing soul and spirit, joints and marrow; it judges the thoughts and attitudes of the heart..." (Hebrews 4:12, the Holy Bible).

PNOY'S IMPORTANT DINNER DATE: Just exactly what is the purpose of President Aquino in hosting a dinner in Malacanang for Sen. Grace Poe, Sen. Chiz Escudero, and Interior and Local Government Secretary Mar Roxas? To convince Poe and Escudero to abandon their plans to run for the presidency and vice presidency, and instead join Roxas in his quest for the country's top position in 2016?

Surely, that dinner is not intended to convince Roxas to give up his presidential ambition once again, like what he did in 2010, when he gave way to the then Sen. Benigno Aquino III as the presidential candidate of the Liberal Party, right?

WHY PNOY IS HAVING A DINNER WITH POE, CHIZ & MAR: But, is Aquino thinking that he can really convince Poe and Escudero to give way to Roxas during the dinner he will be hosting for them, in the presence of Roxas? And what can he possibly tell Poe and Escudero to make them agree to support Mar Roxas instead?

That the surveys showing Poe as the front-running presidential candidate in 2016 are not true because they were, in reality, merely fabricated to discourage Vice President Jejomar Binay from running? That the support promised to Poe and Chiz if they pursued their candidacies in 2016 will not really come?

DINNER DATE SHOWS PNOY'S POLITICAL SAVVY: With due respect, what that dinner invitation shows are the pragmatism and awesome political savvy of President Aquino, who is derided by many of his detractors and political opponents as incapable of plotting and executing even the most elementary political maneuvers.

The dinner invitation proves to me that Aquino believes he can come up with a formidable compromise that would enable him to form a ticket that will be acceptable to Filipino voters, particularly those who still hold him dear in their hearts, and thus will be assured of victory in 2016.

Whether it is going to be a Poe-Roxas tandem or Roxas-Poe ticket, or even a ticket which is ultimately without Poe or Escudero or even without Roxas, I am sure that Aquino's efforts are actually directed at making sure that his candidates will win, for he has so much at stake on who is going to sit in Malacanang after he steps down from power noon of June 30, 2016.

PNOY'S TRUE MOTIVE IN PALACE DINNER: Fastforwarding the intended dinner, I can see several possibilities. The first, of course, is that, Aquino will be announcing that Poe and Escudero had agreed to support Mar Roxas, with Poe running for vice president under the Liberal Party.

The second is that Aquino will be announcing that neither Poe nor Roxas agreed to slide down, and both will still be running for presidency, but that the two of them agreed and committed themselves to pursue, at all cost, the reform agenda of his "straight path" governance, where Aquino will be retained as a senior government adviser, no matter who gets elected. Clever and beneficial, and even Solomonic, don't you think so?

PLEASE LISTEN: "Ang Tanging Daan" (The Sole Way), a Bible study and prayer session on radio, airs

DIMENSIONAL ROAD

ICT Bill: A Breakthrough to Advocate in the Philippine Curriculum

BY: MARVIN WACNAG LIDAWAN



There can be infinite uses of the computer and of new age technology, but if teachers themselves are not able to bring it into the classroom and make it work, then it fails. — Nancy Kassebaum

Philippine education's curricula developers from colleges and universities constantly update courses which are offered to Filipino students through the sustenance of law related- directives where the Commission on Higher Education (CHED) and the Department of Education (Dep Ed) are in conjunction for strict implementation. Senator Mirriam Defensor Santiago, who sometime in 2013, authored a Republic Act on Computer Literacy which connects this with another bill aims for (Information and Communication Technology) ICT enhancement in the country's educational sector called Free ICT College Education.

Through this ICT recognition in the Philippine curriculum, it revolutionizes the country's educational standard to be at par with global curricula which are offered by colleges and universities around the world; a trend dictated by the breakthroughs of technology. This could possibly be acquired through a bill which she perceives as one of the relevant factors to raise dominant graduate attributes for local and global competitiveness. This bill too according to the senator is a bill that seeks to enhance Filipino's contemporary college education through ICT know-how. Being an active member of the Philippine senate, she utilizes her universal awareness to serve the public by recognizing the need of today's changing society. She points out that through education, ICT knowledge widespread regulates Philippine educational contents into superior standards.

According to the press release issued in her website, the Free ICT College Education is in conjunction to the National Information and Communications Technology (ICT) month last held last June. Senator Santiago's filed bill also focuses on equipping the poor but deserving students in the educational systems to obtain knowledge and skills in the competitive ICT field.

As an author of the proposed Magna Carta of Internet Freedom, she called once again the public to support this Senate Bill No. 2839. If this will be sanctioned, it will mandate state colleges and universities to develop two-year ICT courses of which these deserving students are going to avail of. It is also suggested that these courses shall be offered for free to selected graduates of public high schools "subject to the limitation of funding and facilities. The proposed law also seeks to penalize school authorities who refuse to acknowledge qualified beneficiaries"

She further highlights that ICT creates advantages to Philippine economy through the skills of graduates who have the proper knowledge and training in ICT catering to the fast-changing technologically challenging labor markets.

Under the Free ICT College Education Act, beneficiaries are given the right to choose the state colleges or universities they wanted to track their ICT courses.

Aside from this, it is remarkable to recognize that Santiago in 2013 filed S.B. No. 1696 or the Education for the 21st Century Act for increasing computer literacy programs for students through the teacher training as a continuing form of professional development on the Mondays to Fridays, 6:30 p.m. to 7 p.m., at DWAD 1098 kHz on the AM band. For replays, go to www.facebook.com/angtangingdaan or www.facebook.com/ANDKNG and scroll for "Ang Tanging Daan" broadcasts. Phone: 0922 833 43 96, 0918 574 0193, 0917 984 24 68. Email: batasmauricio@yahoo.com.

Tax Evasion Case Intentionally Not Filed by Kim Henares

By : Othello Dalanon / www.othelloedalanon.blogspot.com
2nd of 3 parts

BIR'S KIM HENARES INTENTIONALLY FAILED TO EITHER COLLECT DUE AND DEMANDABLE TAX DEFICIT OF GOLDEN DONUTS, INC. (GDI) OR SUE IT FOR FRAUD FOR UNDER-DECLARING REVENUE ON THE TAX RETURN.

THE DEFICIENCY TAX ASSESSMENT OBTAINED FINALITY

The deficiency tax assessment against GDI amounting to P1.56 billion, including increments, for year 2007, obtained finality because GDI's letter of protest against the Formal Letter of Demand and Assessment Notice (FAN) was INVALID.

The alleged letter of protest of GDI merely states "protest against PAN adopted in toto". It does not state the facts, the applicable law, rules and regulations, or jurisprudence on which its protest was based. It is neither a request for reconsideration or reinvestigation.

The rules on protesting an assessment is found in Section 3 subsection 3.1.5 of RR No. 12-99, as amended, that reads:

"Disputed Assessment. — The taxpayer or his duly authorized representative may protest administratively against the aforesaid formal letter of demand and assessment notice within thirty (30) days from date of receipt thereof."

"The taxpayer shall state the FACTS, the applicable LAW, RULES and REGULATIONS or JURISPRUDENCE on which his protest is based, otherwise, his protest shall be considered VOID and WITHOUT FORCE AND EFFECT."

"If the taxpayer fails to file a VALID PROTEST against the formal letter of demand and assessment notice within thirty (30) days from date of receipt thereof, the assessment shall become FINAL, EXECUTORY and DEMANDABLE."

The said Regulations must be taken in relation to Section 228 of the 1997 Tax Code, as amended, which reads:

"Protesting an assessment. — Such assessment may be protested administratively by filing a REQUEST FOR RECONSIDERATION or REINVESTIGATION within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. x x x otherwise, the assessment shall become FINAL."

Clearly, what the law demands is a VALID administrative protest against the formal letter of demand and assessment notice which required the taxpayer to comply with the following:

(a) The protest must be through a REQUEST FOR RECONSIDERATION or REINVESTIGATION;

(b) The protest must be in the form and manner as prescribed under RR No. 12-99, as amended, which provides that said protest must state the FACTS, the LAW, RULES and **Cont. on page 8**

latest computer software with the Secretary of Education's directives to award grants for teacher training in technology.

With the support of dedicated members of the senate, educational curricula are being revolutionized to synchronize with the trending country's educational breakthroughs where teaching methodologies nowadays are metamorphosing into the utmost need to use varied forms of technology and media which aspires to lift economy through the production of technologically-equipped graduates who can satisfy manpower needs; a promising sign that the mission, vision and objectives of the state's education are heading towards a prolific 21st century.