



TEMPLATE FOR COMMENTS ON THE DRAFT DEPARTMENT CIRCULAR ENTITLED, "GUIDELINES ON THE CONDUCT OF AUDIT AND REPORTORIAL AND REMITTANCE OBLIGATIONS OF UPSTREAM CONVENTIONAL AND RENEWABLE ENERGY SERVICE CONTRACTORS, SMALL-SCALE COAL MINING PERMITTEES, ACCREDITED COAL TRADERS, POWER GENERATING COMPANIES, AND ENERGY RESOURCE DEVELOPERS INCLUDING REPORTORIAL OBLIGATION OF COAL END-USERS"

Section	Provisions	Comments/ Proposed Revisions	Remarks

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