



**DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS NA YAMAN**



MEMORANDUM

FOR : The Bureau Directors
Biodiversity Management Bureau (BMB)
Ecosystems Research and Development Bureau (ERDB)
Forest Management Bureau (FMB)
Land Management Bureau (LMB)
Environmental Management Bureau (EMB)
Mines and Geosciences Bureau (MGB)

The Regional Directors
EMB – NCR, CAR, Regional Offices 6 and 13
MGB – CAR, Regional Office 4A, 6 and 13

Heads of Attached Agencies
National Mapping Resource and Information Authority (NAMRIA)
Laguna Lake Development Authority (LLDA)
Natural Resources Development Corporation (NRDC)
Palawan Council for Sustainable Development Staff (PCSDS)
National Water Resources Board (NWRB)
Philippine Mining Development Corporation (PMDC)

The Representatives
Human Resource Development Service
Knowledge and Information Systems Service
Legal Affairs Service

FROM : The OIC Director
Financial and Management Service (FMS)

SUBJECT : **CONDUCT OF ONLINE CONSULTATION ON THE PROPOSED GUIDELINES ON THE USE OF ELECTRONIC DOCUMENTS, ELECTRONIC SIGNATURES, AND DIGITAL SIGNATURES IN DENR (BATCH 2)**

DATE : **14 MAY 2024**

The Management Division-FMS, tasked to recommend measures for management improvement, is currently in the process of improving the proposed Guidelines on the Use of Electronic Documents, Electronic Signatures, and Digital Signatures in DENR. As part of this initiative, the FMS has scheduled several batches of online consultation meetings to ensure the guidelines' acceptability and practicality.

In this regard, the FMS wants to invite representatives from the Administrative, Finance, and Information and Communication Technology (ICT) Divisions/Sections/Units to participate in the online consultation meeting scheduled on **17 May 2024 (Friday)** from 09:00 am onwards. This activity aims to generate the policy users' valuable inputs/comments/suggestions and integrate those concerns/interests into the guidelines. We highly encourage that **comments intended for inclusion in the guidelines should be stated as they would appear in the final document.**

We have attached a copy of the proposed guidelines to fast-track discussion during our meeting. Below is the link for the online consultation via *Zoom Conference*.

Zoom Link: <https://bit.ly/ConsultationEDADSBatch2>

Meeting ID: 991 6369 1043

Passcode: DENRFMS

For queries, you may contact Ms. Jizelle C. Hernandez and Ms. Lea Marie F. Blas of the FMS-Management Division through telephone no. (02) 8926-6998 or at VOIP (02) 8249-3367 loc. 1028/1027.

For your consideration.



IMELDA R. DELA CRUZ

Copy furnished:

The Undersecretary for Finance, Information Systems and Climate Change



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS NA YAMAN



BAGONG PILIPINAS

1
2 **MEMORANDUM ORDER**

3 **No. 202_-__**

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5
6 **SUBJECT: GUIDELINES ON THE USE OF ELECTRONIC DOCUMENTS,**
7 **ELECTRONIC SIGNATURES, AND DIGITAL SIGNATURES IN**
8 **THE DEPARTMENT OF ENVIRONMENT AND NATURAL**
9 **RESOURCES (DENR)**

10
11 Pursuant to Republic Act (RA) 8792¹, RA 11032², Government Procurement
12 Policy Board (GPPB) Resolution No. 16-2019³ and the Commission on Audit (COA)
13 Circular No. 2021-006⁴ dated 06 September 2021, the following guideline is hereby
14 adopted for the guidance of all concerned

15
16 **SECTION 1. Basic Policy.** It is the policy of the State to recognize the vital role
17 of communication and information in nation-building. It shall regulate the transfer and
18 promote the adaptation of technology for the national benefit⁵.

19
20 **SECTION 2. Objectives**

21 **2.1** To establish and implement controls and secure means of ensuring that the
22 use of electronic documents, electronic signatures, and digital signatures
23 within DENR meets requirements for validity, security, and authenticity.

24
25 **2.2** To streamline official transactions within DENR through the use of electronic
26 documents, electronic signatures, and digital signatures to enhance workflow
27 efficiency and expedite decision-making processes.

28
29 **2.3** To support environmental sustainability goals by minimizing paper usage
30 and promoting eco-friendly practices through the adoption of electronic
31 document workflows, electronic signatures, and digital signatures,
32 contributing to the reduction of carbon footprint and resource consumption.

¹ Republic Act No. 8792 dated 14 June 2000, "Electronic Commerce Act of 2000"

² RA 11032 dated 28 May 2018, "Ease of Doing Business and Efficient Delivery of Government Service Delivery of 2018"

³ Government Procurement Policy Board (GPPB) Resolution No. 16-2019 dated 17 July 2019, "Approval of the Use of Digital Signature in Procurement Related Documents"

⁴ Commission on Audit (COA) Circular No. 2021-006 dated 06 September 2021, "Guidelines on the Use of Electronic Documents, Electronic Signatures and Digital Signatures in Government Transactions"

⁵ The Constitution of the Republic of the Philippines ratified on 02 February 1987 (Section 24, Article II Declaration of Principles and State Policies)

33 2.4 To align with broader government initiatives for digital transformation by
34 tapping technology to modernize administrative practices, improve service
35 delivery, and contribute to the overall efficiency and effectiveness of DENR's
36 operations in the digital age.
37

38 **SECTION 3. Scope and Coverage.** This Circular shall apply in the event that
39 the DENR officials and employees issue electronic documents in lieu of paper
40 documents, where the signature of the authorized signatory is required. This
41 Memorandum Circular does not intend to prohibit the office from submitting paper
42 documents or a combination of paper and electronic documents.
43

44 All DENR officials and personnel regardless of employment status in the DENR
45 Central Office, Line and Staff Bureaus, Regional Offices, PENROs, CENROs,
46 attached agencies, and locally funded and foreign-assisted projects, who are required
47 to review and authorized to sign any official and/or internal documents pursuant to RA
48 No. 11032, COA Circular No. 2021-006 or GPPB Resolution No. 16-2019 shall be
49 governed by these guidelines.
50

51 This also applies to electronic documents from private parties transacting with
52 DENR offices.
53

54 Electronic and digital signatures shall not be applied to the following documents:

- 55 1. *Contracts, agreements, and related instruments requiring notarization.* These
56 documents necessitate the presence and verification of a notary public to
57 ensure their legal validity.
58
59 2. *Other DENR-issued documents with existing security features.* Documents
60 already equipped with security measures like pre-printed watermarks or
61 security threads cannot be replaced with digital signatures unless explicitly
62 authorized by the Department.
63

64 **SECTION 4. Definition of Terms**

65

- 66 a. **Certificate Authority (CA)**⁶ - refers to a trusted entity that manages and
67 issues security certificates and public keys that are used for secure
68 communication in a public network or the internet. The DICT is the
69 authorized Certificate Authority in the government.
70 b. **Certificate Revocation List**⁷ - a list of digital certificates that would have
71 been compromised, revoked, or are expired.
72 c. **Confirmation Report**⁸ – a report containing the results of the audit or
73 assessment made by the Internal Audit Unit or its equivalent. Also known
74 as Internal Audit Report.

⁶ COA Circular No. 2021-006 dated 06 September 2021, "Guidelines on the Use of Electronic Documents, Electronic Signatures and Digital Signatures in Government Transactions"

⁷ DICT Order No. 031 dated 01 April 2024, "Guidelines on the Use of PNPKI Digital Signatures in the DICT"

⁸ COA Circular No. 2021-006 dated 06 September 2021, "Guidelines on the Use of Electronic Documents, Electronic Signatures and Digital Signatures in Government Transactions"

- 75 d. **Digital Certificate**⁹ - a .p12 file format issued by the Department of
76 Information, Communication and Technology - Philippine National Public
77 Key Infrastructure (DICT-PNPKI) or other CA containing the user's personal
78 information just like an ordinary ID, only in this case, it is digital. It is used to
79 encrypt, authenticate or digitally sign an email and document.
- 80 e. **Digital Signature**¹⁰ - a secure type of electronic signature consisting of a
81 transformation of an electronic document or an electronic data message
82 using an asymmetric or public cryptosystem such that a person having the
83 initial untransformed electronic document and the signer's public key can
84 accurately determine:
- 85 i. Whether the transformation was created using the private key that
86 corresponds to the signer's public key, and
87 ii. Whether the initial electronic document had been altered after the
88 transformation was made.
- 89 f. **Electronic Document**¹¹ - information or the representation of information,
90 data, figures, symbols or other modes of written expression, described or
91 however represented, by which a right is established or an obligation
92 extinguished, or by which a fact may be proved and affirmed, which is
93 received, recorded, transmitted, stored, processed, retrieved or produced
94 electronically.
- 95 g. **Electronic Signature**¹² - any distinctive mark, characteristic and/or sound
96 in electronic form, secured and non-secured, representing the identity of a
97 person and attached to, or logically associated with the electronic data
98 message or electronic document or any methodology or procedures
99 employed or adopted by a person and executed or adopted by such person
100 with the intention of authenticating or approving an electronic data message
101 electronic document. For purposes of this Guideline, electronic signature
102 refers not only to the handwritten signatures but the whole process adopted
103 in approving an electronic data message or electronic document. Examples
104 of electronic signatures include: a scanned image of the person's ink
105 signature, a mouse squiggle on a screen or a hand-signature created on a
106 tablet using the person's finger or stylus, a signature, a signature at the
107 bottom of the email, a typed name, a biometric hand-signature signed on a
108 specialized signing hardware device, a video signature, a voice signature,
109 etc.
- 110 h. **Management Representation Letter**¹³ - a document containing written
111 representations or statements provided by management, and where
112 appropriate, those charged with governance to confirm certain matters or
113 support other audit evidence to the auditor.

⁹ DICT Order No. 031 dated 01 April 2024, "Guidelines on the Use of PNPKI Digital Signatures in the DICT"

¹⁰ Rule 2 § 1 (e), "Rules on Electronic Evidence", A.M. No. 01-7-01-SC, 17 July 2001.

¹¹ Section 5 (f), RA No. 8792 dated 14 June 2000, "Electronic Commerce Act of 2000"

¹² COA Circular No. 2021-006 dated 06 September 2021, "Guidelines on the Use of Electronic Documents, Electronic Signatures and Digital Signatures in Government Transactions"

¹³ COA Financial Audit Manual

- 114 i. **Public Key Infrastructure (PKI)**¹⁴ - an infrastructure that secures
115 communications among individuals and government entities, so that the
116 government's delivery of services to citizens and businesses becomes
117 safer, faster, and more efficient.
- 118 j. **Wet Signature**¹⁵ - a physical signature made by hand with ink on paper. It
119 is often used in legal and formal documents to signify acceptance,
120 authorization, or verification.
- 121 k. **Mixed Signing on Documents**¹⁶ - There is mixed signing on documents
122 when there are multiple forms of signatures (wet, electronic, and digital) in
123 a single document.

124 SECTION 5. Guidelines

125 5.1 General Principles and Guidelines

126 5.1.1 The electronic or digital signature of a DENR Official and employee
127 shall be an acceptable alternative and equivalent to the
128 signature/initials of a person on a paper/physical document.

129 5.1.2 DENR shall ensure data protection and implement cybersecurity
130 measures in accordance with applicable laws, but not limited to:

- 131 a. Data Privacy Act of 2012 or RA No. 10173 dated 12 August 2012;
132 b. Cybercrime Prevention Act of 2012 or RA No. 10175 dated 12
133 September 2012;
134 c. Executive Order (EO) No. 217 dated 23 July 2016; and
135 d. applicable DICT issuances.

136 5.1.3 Each DENR concerned office shall adopt the necessary approval and
137 security controls in authenticating alternative signing methods opted
138 for by private parties to secure transactions.

139 5.1.4 The matrix on the authorized signatories for the Management
140 Representation Letter is attached as ANNEX B.

141 5.2 Specific Guidelines on the Use of Digital Signatures

142 5.2.1 Application of Digital Certificate

143 5.2.1.1 A DENR official and employee regardless of employment
144 status who is required to review and authorized to sign official
145 documents may use a digital signature. He/she shall apply for
146 a digital certificate at the Philippine National Public Key
147 Infrastructure (PNPKI) of the DICT and/or other Certificate
148 Authorities accredited or recognized by DTI-Philippine
149

150 ¹⁴ DICT Order No. 031 dated 01 April 2024, "Guidelines on the Use of PNPKI Digital Signatures in the DICT"

151 ¹⁵ ChatGPT

152 ¹⁶ DICT Order No. 031 dated 01 April 2024, "Guidelines on the Use of PNPKI Digital Signatures in the DICT"

153 ¹⁷ Executive Order No. 2 dated 23 July 2016, "Operationalizing in the Executive Branch the People's Constitutional
154 Right to Information and the State Policies to Full Public Disclosure and Transparency in the Public Service and
155 Providing Guidelines Therefor"

156 Accreditation Bureau (PAB) to issue digital certificates to be
157 used in DENR transactions¹⁸. The application for a digital
158 certificate must employ the official email domain of the DENR
159 official/employee. However, Contract of Service (COS) or Job
160 Order (JO) personnel should utilize his/her personal email
161 address until an official email domain is assigned by DENR.
162

163 **5.2.2 Use of Digital Signatures**

164
165 5.2.2.1 At a minimum, the implementation of digital signatures shall
166 bear the following characteristics:

- 167 a. Authentication - linking the signatory to the information;
- 168 b. Integrity – assuring that the document has not been altered
169 during transmission; and
- 170 c. Non-repudiation – ensuring that the signer of the electronic
171 document cannot at a later time deny having signed it.
172

173 5.2.2.2 When using a digital certificate to sign an electronic document,
174 the same should be valid, unexpired, and unrevoked at the time
175 of signing. The digital certificate is valid for up to two years
176 upon approval of the DICT.
177

178 5.2.2.3 The use of digital signatures in electronic documents shall
179 follow the guidelines stated in this Memorandum Circular and
180 shall mean sufficient compliance with the requirement of
181 submission of duly signed documents as any other duly signed
182 paper document used in DENR transactions.
183

184 5.2.2.4 The digital signature affixed to the electronic document shall be
185 protected to ensure the document will not be altered.
186

187 **5.2.3 Renewal of Digital Certificate**

188
189 5.2.3.1 The renewal of the digital certificate shall be done upon receipt
190 of email notification of expiration from the DICT or within one
191 (1) month before its expiration.
192

193 5.2.3.2 An official/employee with expiring digital certificates and about
194 to retire (mandatory/optional) in at least six (6) months shall no
195 longer be allowed to renew their digital certificates.
196

197 **5.2.4 Revocation of Digital Certificate**

198
199 5.2.4.1 In case of service termination in DENR for whatever cause, the
200 personnel with an active digital certificate shall have the
201 responsibility to submit a filled-out PNPKI Digital Certificate
202 Revocation Form (downloadable from the DICT website) to the

¹⁸ Section 4.C.6 of COA Circular No. 2021-006 dated 6 September 2021, "Guidelines on the Use of Electronic Documents, Electronic Signatures, and Digital Signatures in Government Transactions"

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Human Resource Development Service (or its equivalent unit in other DENR offices) copy furnished to the KISS (or its equivalent unit in other DENR offices). Provided, that in case of failure of the personnel to file the PNPKI Digital Certificate Revocation Form after service termination, his/her immediate supervisor or Head of Office or HRDS (or its equivalent unit in other DENR offices) is authorized to file the said form.

5.2.5 Digital Certificate Styles

5.2.5.1 The digital signatures shall be accompanied by the following details in a human-readable style:

5.2.5.1.1 For Digital Full Signature:

- a. Full name of the signatory; and
- b. Image of the full signatory's handwritten signature.

Example of a properly formatted digital signature

Digitally signed
by Juan Delacruz
Date: 2020.05.21
19:37:33 +08'00'

5.2.5.1.2 Digital Initial Signature Styles:

- a. For officials/employees who are required to review official documents before the signing, they shall use their digital initials as shown below:

5.2.5.1.3 Other styles shall be acceptable for digital full signature and initial signature as long as they clearly display the full name of the signatory and an image of the signatory's handwritten signature.

Eduardo V. Bringas
ID# 01 7670 00 44 901
ATTY. EDUARDO V. BRINGAS
Deputy Director General



5.3 Specific Guidelines on the Use of Electronic Documents

5.3.1 The electronic document must be digitally signed in a secured computer and network system that complies with the prescribed cybersecurity protocols as mandated by relevant laws, rules and regulations.

252 5.3.2 The digitally signed document shall be in a secured file format, such
253 as Portable Document Format (PDF). Other compatible formats may
254 also be used, provided they allow for the secure implementation of
255 digital signatures.

256
257 5.3.3 The digitally signed document shall be considered the final version
258 once released or transmitted to its intended recipients. The digitally
259 signed document shall be coursed through to the official domain email
260 (e.g.name@denr.gov.ph) for proper document tracking.

261
262 5.3.4 The printed version of the digitally signed document shall be
263 considered original. Any printout of these documents is considered
264 subsequent instances of the original and shall have a notation (footer)
265 or disclosure *"This document is digitally-signed" or other similar*
266 *language.*¹⁹

267
268 5.3.5 In cases where mixed signing occurs in a single document, the
269 signatory is responsible for ensuring the authenticity of the document
270 before he/she signs in electronic, digital or wet form. There is mixed
271 signing on documents when there are multiple forms of signatures
272 (wet, electronic, and digital) in a single document.

273 274 **5.4 Specific Guidelines on the Use of Electronic Initials/Signatures**²⁰

275
276 5.4.1 The DENR official and employee regardless of employment status who
277 is required to review and authorized to sign official documents may use
278 electronic initials/signature other than a digital signature on an
279 electronic document. The signed electronic document shall be validly
280 accepted subject to the following:

281
282 5.4.1.1 The electronic initial/signature corresponds to the authorized
283 official/personnel who affixed it;

284 5.4.1.2 The electronic initial/signature is applied by an authorized
285 official or personnel to verify or endorse the associated
286 electronic document, or to express consent to the transaction
287 it represents;

288 5.4.1.3 The methods or processes or system to be utilized to affix or
289 verify the electronic initial/signature, if any, operated without
290 error or fault; and

291 5.4.1.4 The authorized official/personnel whose electronic
292 initial/signature was affixed, takes full responsibility and
293 assumes accountability that the document remained
294 unchanged until they were submitted to the auditor.

295

¹⁹ Section 7.0 Repealing Clause of COA Circular No. 2023-006 dated 02 August 2023, "Guidelines Implementing the Preservation of Electronic Vouchers, Supporting Documents, and other Records and Reports submitted to Audit Teams pursuant to COA Resolution No. 2023-007 dated 02 August 2023"

²⁰ Section IV. D. Specific Guidelines on the Use of Electronic Signatures under COA Circular No. 2021-006 dated 06 September 2021, "Guidelines on the Use of Electronic Documents, Electronic Signatures and Digital Signatures in Government Transactions"

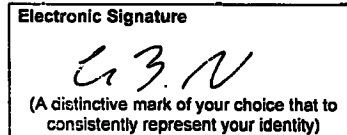
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5.4.2 The electronically signed document by the DENR official and personnel shall be sent through his/her respective official DENR domain email account for validation and proper document tracking.

5.4.3 The samples of electronic initial/signature are shown below:

John Clark

Hand Signature



J

e-initial

SECTION 6. DUTIES AND RESPONSIBILITIES

6.1 DENR Central Office

6.1.1 Human Resource Development Service (HRDS)

6.1.1.1 Facilitates application and filing for the request for digital signatures of DENR officials/employees regardless of employment status in the Central Office to the DICT Central Office – PNPKI.

6.1.1.2 Conducts capacity-building activities or orientation on the use of digital signatures in collaboration with KISS and DICT.

6.1.1.3 Provides update on the submitted officials' or employees' Digital Certificate Revocation Form to the Knowledge Information Systems Service (KISS) in the event of service termination in DENR Central Office, regardless of the cause.

6.1.1.4 Submits a report to the Commission on Audit (COA) Resident Auditor in case of revocation or expiration (without renewal) of the digital certificates. Certificate Revocation List must be kept updated, which contains the list of digital certificates that would have been compromised or expired.

6.1.2 KISS

6.1.2.1 Assists officials/employees in the DENR Central Office, Line and Staff Bureaus, and Attached Agencies in the downloading and installation of the digital signatures, and use of the electronic document portal.

6.1.2.2 Monitors the status of digital signature applications and users.

343 6.1.2.3 Develops a system and provides secure storage for
344 electronically signed documents including supporting
345 documents or attachments.

346
347 6.1.2.4 Conducts capacity-building activities or orientation on the use of
348 electronic documents, electronic signatures, and digital
349 signatures, including a security awareness program, in
350 coordination with HRDS and DICT.

351
352 6.1.2.5 Responds to queries and concerns related to the application,
353 download, installation, and use of digital certificates.

354
355 6.1.1.7 Provides other technical assistance as necessary.

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357
358 **6.1.3 Accounting Division**

359
360 6.1.3.1 Prepares and submits a Management Representation Letter
361 (MRL) in coordination with KISS. The submission to COA shall
362 include a Confirmation Report, if any, and the approved
363 Guidelines on the Use of Electronic Documents, Electronic
364 Signatures, and Digital Signatures in DENR. The MRL shall be
365 issued as near as practicable to, but not after the date of the
366 auditor's report on the Financial Statements (FS)²¹. The MRL is
367 required for submission every year.

368
369 **6.2 Bureaus, Regions and Attached Agencies**

370
371 **6.2.1 Human Resource Section/Unit**

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373 6.2.1.1 Facilitates application and filing for the request for digital
374 signatures of officials/employees regardless of employment
375 status and submits all applications to the nearest DICT
376 PNPKI Office.

377
378 6.2.1.2 Coordinates with HRDS and KISS in the DENR Central
379 Office on the conduct of capacity-building activities or
380 orientation on the use of electronic documents, electronic
381 signatures, and digital signatures, including a security
382 awareness program.

383
384 6.2.1.3 Provides update on the submitted officials' or employees'
385 Digital Certificate Revocation Form to the Information and
386 Communication Technology (ICT) Section/Unit in the event
387 of service termination, regardless of the cause.

388
389 6.2.1.4 Submits a report to the Commission on Audit (COA)
390 Resident Auditor in case of revocation or expiration (without

²¹ Section 1, item II.A.14 of the COA Financial Audit Manual

renewal) of the digital certificates. Certificate Revocation List must be kept updated, which contains the list of digital certificates that would have been compromised or expired.

6.2.1 ICT Unit

6.2.2.1 Assists all officials/employees in the downloading and installation of the digital signatures, and use of the electronic document portal.

6.2.2.2 Monitors the status of digital signature applications and users.

6.2.2.3 Responds to queries and concerns related to the application, download, installation, and use of digital certificates.

6.2.1.5 Provide other technical assistance as necessary.

6.2.3 Accounting Section/Unit

6.2.3.1 Prepares and submits a Management Representation Letter (MRL) in coordination with ICT Section/Unit. The submission to COA shall include a Confirmation Report, if any, and the approved Guidelines on the Use of Electronic Documents, Electronic Signatures, and Digital Signatures in DENR. The MRL shall be issued as near as practicable to, but not after the date of the auditor's report on the Financial Statements (FS)²². The MRL is required for submission every year.

6.3 Digital Certificate/Signature Owner. The official and employee who uses electronic or digital signatures shall:

6.3.1 Take full responsibility and accountability for all actions using electronic initial/signature and digital certificate.

6.3.2 Take full responsibility for the use and storage of his/her digital signature to ensure the integrity and non-repudiation of the signature.

6.3.3 Ensure that their digital certificate is valid, unexpired, and unrevoked at the time of signing of an electronic document.

6.3.4 Immediately submit a filled-out PNPKI Digital Certificate Revocation Form (downloadable from the DICT website) to the HRDS (or its equivalent unit in other DENR offices) and furnish a copy to KISS (or its equivalent unit in other DENR offices) to notify them of the following circumstances:

6.3.4.1 If there is a change in name (e.g., due to marriage);

²² Section 1, item II.A.14 of the COA Financial Audit Manual

- 438 6.3.4.2 If the digital certificate is compromised (i.e., forgotten
439 password, lost certificate, etc.);
440 6.3.4.3 In case of a breach or security compromise in the device that
441 stores the digital certificate; or
442 6.3.4.4 If the digital certificate owner shall be separated from the
443 service as DENR personnel (either from plantilla, contractual,
444 or job order) due to retirement, resignation, secondment,
445 transfer to another agency, or service termination.
446

447 6.3.5 The certificate owner shall renew his/her digital certificate, with the
448 assistance of HRDS (or its equivalent unit) and KISS (or its equivalent
449 unit), upon notification of expiration from the DICT.
450

451 6.3.6 The electronic initial/signature owner shall issue a Manifestation
452 (ANNEX C) to affirm the owner's commitment to the use of electronic
453 initial/signature in electronic documents.
454

455 **6.4 Immediate Supervisor/Head of Office/HRDS (or its equivalent unit in
456 other DENR offices)**
457

458 6.4.1 The immediate supervisor/Head of Office of the resigning/transferring
459 employee shall not sign the DENR Office Clearance (Item II. Clearance
460 from Work Accountabilities) without the revocation of the digital
461 certification.
462

463 6.4.2 In case of failure of the personnel to file the PNPKI Digital Certificate
464 Revocation Form after service termination of whatever cause, his/her
465 immediate supervisor or Head of Office or HRDS (or its equivalent unit
466 in other DENR offices) is authorized to file the said form.
467

468 **SECTION 7. Compliance Monitoring.** The Directors of HRDS and KISS shall
469 submit a report on the implementation of this guideline in the Central Office to the
470 undersigned every end of the year, a copy furnished to their Supervising
471 Undersecretaries.
472

473 All Heads of Office of the Bureaus, Regional Offices, and Attached Agencies
474 shall submit a report on the implementation of this guideline in their areas of jurisdiction
475 to the undersigned every end of the year, a copy furnished to the Undersecretaries
476 supervising Human Resources, and Information Systems.
477

478 **SECTION 8. Transitory Clause.** This Order shall not preclude the issuance of
479 additional policies aimed at promoting the full adoption of digital signatures over
480 electronic signatures towards a shift to full digitalization.
481

482 **SECTION 9. Separability Clause.** If any provision of this Order shall be held
483 invalid or unconstitutional, the other portions or provisions hereof which are not
484 affected shall continue in full force and effect.
485

486 **SECTION 10. Repealing Clause.** All Orders and other similar issuances
487 inconsistent herewith are hereby revoked, amended, or modified accordingly.

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SECTION 11. Effectivity. This Order shall take effect immediately.

MARIA ANTONIA YULO LOYZAGA
Secretary

DRAFT

494
495 **(Official Letterhead of the Audited DENR Office)**
496

497
498 **MANAGEMENT REPRESENTATION LETTER**
499

500 Date

501
502
503 **Cluster/Regional Director**
504 Cluster/Regional Office
505 Commission on Audit
506

507 **Subject: Submission of electronic document by [Office Being Audited]**
508
509

510 This representation letter is provided in connection with your audit of the financial
511 statements of the [Office] for the purpose of expressing opinions as to whether the
512 financial statements are presented fairly, in all material respects, in accordance with
513 International Public Sector Accounting Standards (IPSAS) and government
514 accounting standards, and as to other terms required by the 1987 Constitution or other
515 relevant laws.
516

517 **Specific Affirmations pertaining to Digitally-signed Electronic Documents**
518 **Provided to the Commission on Audit**
519

520
521 We certify that the [Office] is implementing and will continuously review and
522 ensure a secured process such that the documents submitted to COA with
523 digital signature shall bear the valid and authentic signature of its appropriate
524 signatories.
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526 We further certify that:

- 527
- 528 1. Appropriate security procedures were made to maintain the integrity,
reliability, and authenticity of the information provided;
 - 529 2. All the persons who have applied for Digital Certificates shall take full
530 responsibility and accountability for all actions performed using their
531 digital certificates;
 - 532 3. We verified that all electronic documents submitted are either original
533 or faithful electronic reproductions or duplicate copy of the paper-based
534 documents; and
 - 535 4. In case of digitized document, we certify that the original, as the source
536 of the digitized document is authentic.

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The above certifications are supported by the Confirmation Report²³, if any, dated [Date], a copy of which is attached to this Representation Letter.

Specific Affirmations pertaining to the Use of Electronic Signatures other than Digital Signatures on Documents Provided to the Commission on Audit

We certify that the [Office] is implementing and will continuously review and ensure a secured process such that the documents submitted to COA with electronic signature shall bear the valid and authentic signature of its appropriate signatories.

We further certify that the system being employed for this purpose can reasonably ensure that:

1. Appropriate security procedures were made to maintain the integrity, reliability, and authenticity of the information provided;
2. The electronic signatures that appear on electronic documents belong to the persons to whom they correlate;
3. Every time an electronic signature is affixed, the intention is for authenticating or approving the electronic document to which it is related or to indicate consent to the transaction embodied therein;
4. The methods or processes utilized to affix or verify the electronic signature operated every time without error or fault; and
5. The persons whose electronic initials/signatures were affixed have made a manifestation under oath to take responsibility and assume accountability that the documents bearing their e-signatures remained unchanged until they were submitted to the auditor.

The above certifications are supported by the Confirmation Report of our Internal Audit [or Compliance Unit or its equivalent] dated [Date], a copy of which is attached to this Representation Letter.

Admission of Estoppel on the Authenticity of Documents

We attest and certify that any document bearing our digital signature submitted to the auditor is authentic and accurate, thus can be submitted to any court as required under subpoena duces tecum or can be used as a legal document for other purposes.

Finally, we certify that, as supported by the Confirmation Report attached, we have taken appropriate measures to ensure that all and any electronic documents submitted to the auditor comply with the definition of Original of Document in Section 4, Rule 30 of the 2019 Amendments to the 1989 Revised Rules on Evidence. The originals shall still be available for examination or inspection when needed.

²³ The report should show the assessment of the agency's internal controls particularly on the use of digital and/or electronic signatures, if covered by an audit.

584 We make this representation and request the auditor to accept electronic
585 documents submitted by this [Office] in addition or in combination with other
586 paper documents.

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Signed:

(Director, FMS)/ or Authorized
Signatories in other DENR Offices
Date:

(Director, KISS) / or Authorized
Signatories in other DENR Offices
Date:

Supervising Undersecretary/ies for Finance and Information Systems) /
or Authorized Signatories in other DENR Offices
Date:

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AUTHORIZED SIGNATORIES FOR THE MANAGEMENT REPRESENTATION LETTER

	Central Office	Regional Offices	Bureaus	Attached Agencies
Signed	<ol style="list-style-type: none"> 1. Director, Financial and Management Service; 2. Director, Knowledge and Information Systems Service (KISS); and 3. Supervising Undersecretary/ies or Authorized Representative/s 	<ol style="list-style-type: none"> 1. Chief, Finance Division 2. Chief Supervising the ICT Unit 3. Assistant Regional Director for Management Services or Authorized Representative 	<p>I. Staff Bureaus</p> <ol style="list-style-type: none"> 1. Chief Supervising the Accounting Unit 2. Chief Supervision the ICT Unit 3. Bureau Director or Authorized Representative <p>II. Line Bureaus</p> <p>A. MGB</p> <p>A.1 MGB - CO</p> <ol style="list-style-type: none"> 1. Chief Supervising the Accounting Unit 2. Chief Supervising the ICT Unit 3. Bureau Director or Authorized Representative <p>A.2 MGB - RO</p> <ol style="list-style-type: none"> 1. Chief Supervising the Finance Section 2. Chief Supervising the ICT Unit 3. Regional Director or Authorized Representative <p>B. EMB</p> <p>B.1 EMB - CO</p> <ol style="list-style-type: none"> 1. Chief, AFMD 2. Chief Supervising the ICT Unit 3. Bureau Director or Authorized Representative <p>B.2 EMB - RO</p> <ol style="list-style-type: none"> 1. Chief, FAD 2. Chief Supervising the ICT Unit 3. Regional Director or Authorized Representative 	<ol style="list-style-type: none"> 1. Chief Supervising the Accounting Unit 2. Chief Supervising the ICT Unit 3. Head of Office or Authorized Representative

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(Official Letterhead of the Office)

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**MANIFESTATION ON THE USE OF ELECTRONIC INITIAL/SIGNATURE IN
ELECTRONIC DOCUMENTS**

605 I, **[Your Full Name]**, hereby manifest my understanding and agreement to the use of
606 my electronic initial/signature for official electronic documents within the **[Office]**.

607 **I acknowledge the following:**

- 608 • My electronic initial/signature affixed to the electronic documents serves my
609 intent to:
 - 610 ○ Authenticate the electronic document, verifying its origin and
611 preventing tampering.
 - 612 ○ Approve the electronic document, signifying agreement with its content.
 - 613 ○ Express consent to the transaction or agreement embodied within the
614 document.
- 615 • My electronic initial/signature carries the same legal weight and effect as a
616 traditional wet signature when used in accordance with the DENR's established
617 guidelines for electronic documents and signatures.
- 618 • I am responsible for maintaining the confidentiality and security of my electronic
619 initial/signature.
- 620 • I understand that any misuse of my electronic initial/signature may result in
621 disciplinary actions as outlined in applicable laws, rules and regulations.

622 **By signing below, I confirm that I have read and understood this Manifestation.**

623 **Date:** [Date]

624 **Signature:** [Your Electronic Signature]

625 **Printed Name:**

626 **Position:**

627 **Office/Bureau/Agency:**

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630 **NOTE:**

631 *This Manifestation shall be integrated into all documents being signed by the*
632 *official/employee.*