



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



MEMORANDUM

FOR The Regional Executive Directors
DENR Regional Offices CAR, NCR, 1, 2, 3, 4A, 4B and 5

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 3 - LUZON CLUSTER)**

DATE **20 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 Administrative, Finance, and Information and Communication Technology (ICT) Divisions/Sections/Units from the Regional Office, PENROs, and CENROs to participate in the online consultation meeting scheduled on **22 May 2024 (Wednesday)** 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 internal guidelines to fast-track discussion during our meeting. Below is the link for the online consultation via **Zoom Conference**.

Zoom Link: <https://bit.ly/ConsultationEDADSBatch3>
Meeting ID: 991 5848 8635
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. 102811027.

For your consideration.

IMELDA R. DELA CRUZ

Copy furnished:
The Undersecretary for Finance, Information Systems and Climate Change

MEMO NO. 2024 - 452
Visayas Avenue, Diliman, Quezon City 1100, Philippines
www.denr.gov.ph



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



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MEMORANDUM ORDER
No. 202_ - ____

SUBJECT: GUIDELINES ON THE USE OF ELECTRONIC DOCUMENTS, ELECTRONIC SIGNATURES, AND DIGITAL SIGNATURES IN THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (DENR)

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

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

SECTION 2. Objectives

- 2.1 To establish and implement controls and secure means of ensuring that the use of electronic documents, electronic signatures, and digital signatures within DENR meets requirements for validity, security, and authenticity.
- 2.2 To streamline official transactions within DENR through the use of electronic documents, electronic signatures, and digital signatures to enhance workflow efficiency and expedite decision-making processes.
- 2.3 To support environmental sustainability goals by minimizing paper usage and promoting eco-friendly practices through the adoption of electronic document workflows, electronic signatures, and digital signatures, 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.

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

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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.

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

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54 Electronic and digital signatures shall not be applied to the *contracts,*
55 *agreements, and related instruments requiring notarization.* These documents
56 necessitate the presence and verification of a notary public to ensure their legal
57 validity.

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59 **SECTION 4. Definition of Terms**

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61 a. **Certificate Authority (CA)**⁶ - refers to a trusted entity that manages and
62 issues security certificates and public keys that are used for secure
63 communication in a public network or the internet. The DICT is the
64 authorized Certificate Authority in the government.

65 b. **Certificate Revocation List**⁷ - a list of digital certificates that would have
66 been compromised, revoked, or are expired.

67 c. **Confirmation Report**⁸ – a report containing the results of the audit or
68 assessment made by the Internal Audit Unit or its equivalent. Also known
69 as Internal Audit Report.

70 d. **Digital Certificate**⁹ - a certificate issued by the Department of Information,
71 Communication and Technology - Philippine National Public Key
72 Infrastructure (DICT–PNPKI) or other CA containing the user's personal
73 information just like an ordinary ID, only in this case, it is digital. It is used to
74 encrypt, authenticate or digitally sign an email and document.

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"

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

- 75 e. **Digital Signature**¹⁰ - a secure type of electronic signature consisting of a
76 transformation of an electronic document or an electronic data message
77 using an asymmetric or public cryptosystem such that a person having the
78 initial untransformed electronic document and the signer's public key can
79 accurately determine:
- 80 i. Whether the transformation was created using the private key that
81 corresponds to the signer's public key; and
 - 82 ii. Whether the initial electronic document had been altered after the
83 transformation was made.
- 84 f. **Electronic Document**¹¹ - information or the representation of information,
85 data, figures, symbols or other modes of written expression, described or
86 however represented, by which a right is established or an obligation
87 extinguished, or by which a fact may be proved and affirmed, which is
88 received, recorded, transmitted, stored, processed, retrieved or produced
89 electronically.
- 90 g. **Electronic Signature**¹² - any distinctive mark, characteristic and/or sound
91 in electronic form, secured and non-secured, representing the identity of a
92 person and attached to or logically associated with the electronic data
93 message or electronic document or any methodology or procedures
94 employed or adopted by a person and executed or adopted by such person
95 with the intention of authenticating or approving an electronic data message
96 electronic document. For purposes of this Guideline, electronic signature
97 refers not only to the handwritten signatures but the whole process adopted
98 in approving an electronic data message or electronic document. Examples
99 of electronic signatures include: a scanned image of the person's ink
100 signature, a mouse squiggle on a screen or a hand-signature created on a
101 tablet using the person's finger or stylus, a signature, a signature at the
102 bottom of the email, a typed name, a biometric hand-signature signed on a
103 specialized signing hardware device, a video signature, a voice signature,
104 etc.
- 105 h. **Management Representation Letter**¹³ – a document containing written
106 representations or statements provided by management, and where
107 appropriate, those charged with governance to confirm certain matters or
108 support other audit evidence to the auditor.
- 109 i. **Public Key Infrastructure (PKI)**¹⁴ - an infrastructure that secures
110 communications among individuals and government entities, so that the
111 government's delivery of services to citizens and businesses becomes
112 safer, faster, and more efficient.

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

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

113 j. **Wet Signature**¹⁵ - a physical signature made by hand with ink on paper. It
114 is often used in legal and formal documents to signify acceptance,
115 authorization, or verification.

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117 **SECTION 5. Guidelines**

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119 **5.1 General Principles and Guidelines**

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121 **5.1.1** The electronic or digital signature of a DENR Official and employee
122 shall be an acceptable alternative and equivalent to the
123 signature/initials of a person on a paper/physical document.

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125 **5.1.2** DENR shall ensure data protection and implement cybersecurity
126 measures in accordance with applicable laws, but not limited to:

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128 a. Data Privacy Act of 2012 or RA No. 10173 dated 12 August 2012;
129 b. Cybercrime Prevention Act of 2012 or RA No. 10175 dated 12
130 September 2012;

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132 c. Executive Order (EO) No. 2¹⁶ dated 23 July 2016; and

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134 d. applicable DICT issuances.

135 **5.1.3** Each DENR concerned office shall implement the necessary approval
136 and security controls in authenticating the signing methods opted for
137 by private parties to secure transactions (e.g., bidding documents
138 submitted to BAC).

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

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143 **5.2 Specific Guidelines on the Use of Digital Signatures**

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145 **5.2.1 Application of Digital Certificate**

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147 **5.2.1.1** A DENR official and employee regardless of employment
148 status who is required to review and authorized to sign official
149 documents shall use a digital signature. He/she shall apply for
150 a digital certificate through the assistance of HRDS (or its
151 equivalent unit in other DENR offices).

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153 **5.2.1.2** For the bulk application of digital certificates, HRDS (or its
154 equivalent unit in other DENR offices) shall coordinate with the
155 Philippine National Public Key Infrastructure (PNPKI) of the
156 DICT and/or other Certificate Authorities accredited or
recognized by the Department of Trade and Industry-Philippine
Accreditation Bureau (PAB)¹⁷. The application for a digital

¹⁵ ChatGPT

¹⁶ Executive Order No. 2 dated 23 July 2016, "Operationalizing in the Executive Branch the People's Constitutional Right to Information and the State Policies to Full Public Disclosure and Transparency in the Public Service and Providing Guidelines Therefor"

¹⁷ 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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certificate must employ the official email domain of the DENR official/employee. However, Contract of Service (COS) or Job Order (JO) personnel should utilize his/her personal email address until an official email domain is assigned by DENR.

5.2.2 Use of Digital Signatures

- 5.2.2.1 At a minimum, the implementation of digital signatures shall bear the following characteristics:
 - a. Authentication - linking the signatory to the information;
 - b. Integrity – assuring that the document has not been altered during transmission; and
 - c. Non-repudiation – ensuring that the signer of the electronic document cannot at a later time deny having signed it.

5.2.2.2 When using a digital certificate to sign an electronic document, the same should be valid, unexpired, and unrevoked at the time of signing.

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

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

5.2.3 Renewal of Digital Certificate

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

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

5.2.4 Revocation of Digital Certificate

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

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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 Prescribed Digital Signature Style

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

- a) Full Name (First Name, Middle Initial, Last Name)
- b) Image of the signatory's handwritten signature
- d) Office
- e) Date of signing
- f) Quick Response (QR) code

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 signatures and initial signatures, provided they clearly display the signatory's full name and an image of their handwritten signature. However, compliance with the prescribed style is required upon renewal of the digital certificate.

5.3 Specific Guidelines on the Use of Electronic Documents

5.3.1 The electronic document must be digitally signed and comply with the prescribed cybersecurity protocols as mandated by relevant laws, rules, and regulations.

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

5.3.3 The digitally signed document shall be considered the final version once released or transmitted to its intended recipients. The digitally signed document shall be sent using the official domain email (e.g. name@denr.gov.ph) for proper document tracking.

5.3.4 The printed version of the digitally signed document shall be considered original. Any printout of these documents is considered subsequent instances of the original and shall have a notation (footer)

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or disclosure "This document is digitally-signed" or other similar language.¹⁸

5.4 Specific Guidelines on the Use of Electronic Initials/Signatures¹⁹

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

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

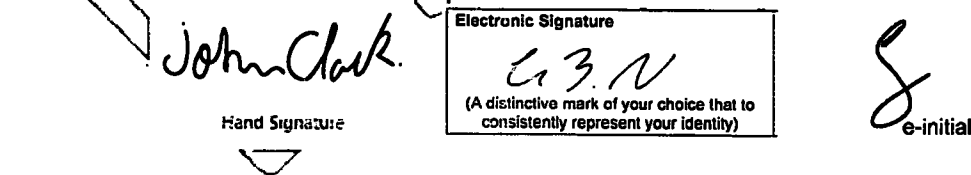
5.4.1.2 The electronic initial/signature is applied by an authorized official or personnel to verify or endorse the associated electronic document, or to express consent to the transaction it represents;

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

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

5.4.2 For proper document tracking and validation, the electronically signed document shall be sent using the official domain email (e.g., name@denr.gov.ph) or the existing document management system, as the case may be.

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



SECTION 6. DUTIES AND RESPONSIBILITIES

¹⁸ 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"

¹⁹ 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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6.1 DENR Central Office

6.1.1 Human Resource Development Service (HRDS)

- 6.1.1.1 Facilitates bulk 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 Monitors the status of digital signature applications and owners.
- 6.1.1.3 Submits an annual report on the implementation of this guideline in the DENR Central Office, in coordination with KISS, to the Secretary, with a copy furnished to the Undersecretary/ies supervising HRDS and KISS.
- 6.1.1.4 Conducts capacity-building activities or orientation on the use of digital signatures in collaboration with KISS and DICT.
- 6.1.1.5 Regularly issues a Memorandum announcing the DENR officials and personnel regardless of the employment status with revoked Digital Certificates in the DENR Central Office.
- 6.1.1.6 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 in the downloading and installation of the digital signatures, and use of the electronic document portal.
- 6.1.2.2 Develops and maintains a system and provides secure storage in the DENR Central Office for electronically/digitally-signed documents including supporting documents or attachments.
- 6.1.2.3 Coordinates with DICT and HRDS in the conduct of capacity-building activities or orientation on the use of electronic documents, electronic signatures, and digital signatures, including a security awareness program.
- 6.1.2.4 Responds to queries and concerns related to the application, download, installation, and use of digital certificates.

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6.1.2.5 Provides other technical assistance as necessary.

6.1.3 Accounting Division

6.1.3.1 Prepares and submits a Management Representation Letter (MRL) in coordination with KISS. 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)²⁰. The MRL is required for submission every year.

6.2 Bureaus, Regions and Attached Agencies

6.2.1 Human Resource Section/Unit

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

6.2.1.2 Monitors the status of digital signature applications and owners.

6.2.1.3 Submits an annual report on the implementation of this guideline in their areas of jurisdiction, in coordination with ICT Units, to the Secretary, with a copy furnished to the Undersecretary/ies supervising HRDS and KISS.

6.2.1.4 Coordinates with DENR-HRDS on the conduct of capacity-building activities or orientation in their respective offices on the use of electronic documents, electronic signatures, and digital signatures, including, a security awareness program.

6.2.1.5 Issues a Memorandum regularly announcing the officials and personnel regardless of the employment status with revoked Digital Certificates in their respective Offices.

6.2.1.6 Submits a report to their 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.

²⁰ Section 1, item II.A.14 of the COA Financial Audit Manual

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6.2.1 ICT Unit

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

6.2.2.2 Develops and maintains a system and provides secure storage for electronically/digitally-signed documents including supporting documents or attachments.

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)²¹. 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);

6.3.4.2 If the digital certificate is compromised (i.e., forgotten password, lost certificate, etc.);

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

436 6.3.4.3 In case of a breach or security compromise in the device that
437 stores the digital certificate; or
438 6.3.4.4 If the digital certificate owner shall be separated from the
439 service as DENR personnel (either from plantilla, contractual,
440 or job order) due to retirement, resignation, secondment,
441 transfer to another agency, or service termination.
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443 6.3.5 The certificate owner shall renew his/her digital certificate, with the
444 assistance of HRDS (or its equivalent unit) and KISS (or its equivalent
445 unit), upon notification of expiration from the DICT.
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447 6.3.6 The electronic initial/signature owner shall issue a Manifestation
448 (ANNEX C) to affirm the owner's commitment to the use of electronic
449 initial/signature in electronic documents.
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451 **6.4 Immediate Supervisor/Head of Office/HRDS (or its equivalent unit in**
452 **other DENR offices)**
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454 6.4.1 The immediate supervisor/Head of Office of the resigning/transferring
455 employee shall not sign the DENR Office Clearance (Item II. Clearance
456 from Work Accountabilities) without the revocation of the digital
457 certification.
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459 6.4.2 In case of failure of the personnel to file the PNPKI Digital Certificate
460 Revocation Form after service termination of whatever cause, his/her
461 immediate supervisor or Head of Office or HRDS (or its equivalent unit
462 in other DENR offices) is authorized to file the said form.
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464 **SECTION 7. Compliance Monitoring.** The Director of HRDS, in coordination
465 with KISS, shall submit a report on the implementation of this guideline in the Central
466 Office to the undersigned every end of the year, a copy furnished to the
467 Undersecretary/ies supervising HRDS and KISS.
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469 All Heads of Office of the Bureaus, Regional Offices, and Attached Agencies
470 shall submit a report on the implementation of this guideline in their respective offices
471 to the undersigned every end of the year, a copy furnished to the Undersecretary/ies
472 supervising HRDS and KISS.
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474 **SECTION 8. Funding.** All Offices covered by this Order shall allocate sufficient
475 funds for the implementation of this Order subject to the existing accounting and
476 auditing rules and regulations.
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478 **SECTION 9. 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.
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482 **SECTION 10. 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.
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486 **SECTION 11. Repealing Clause.** All Orders and other similar issuances
487 inconsistent herewith are hereby revoked, amended, or modified accordingly.

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489 **SECTION 12. Effectivity.** This Order shall take effect immediately.

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MARIA ANTONIA YULO LOYZAGA
Secretary

DRAFT

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(Official Letterhead of the Audited DENR Office)

MANAGEMENT REPRESENTATION LETTER

Date

Cluster/Regional Director
Cluster/Regional Office
Commission on Audit

Subject: Submission of electronic document by [Office Being Audited]

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

Specific Affirmations pertaining to Digitally-signed Electronic 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 digital signature shall bear the valid and authentic signature of its appropriate signatories.

We further certify that:

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

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The above certifications are supported by the Confirmation Report²², 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.

²² 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.

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

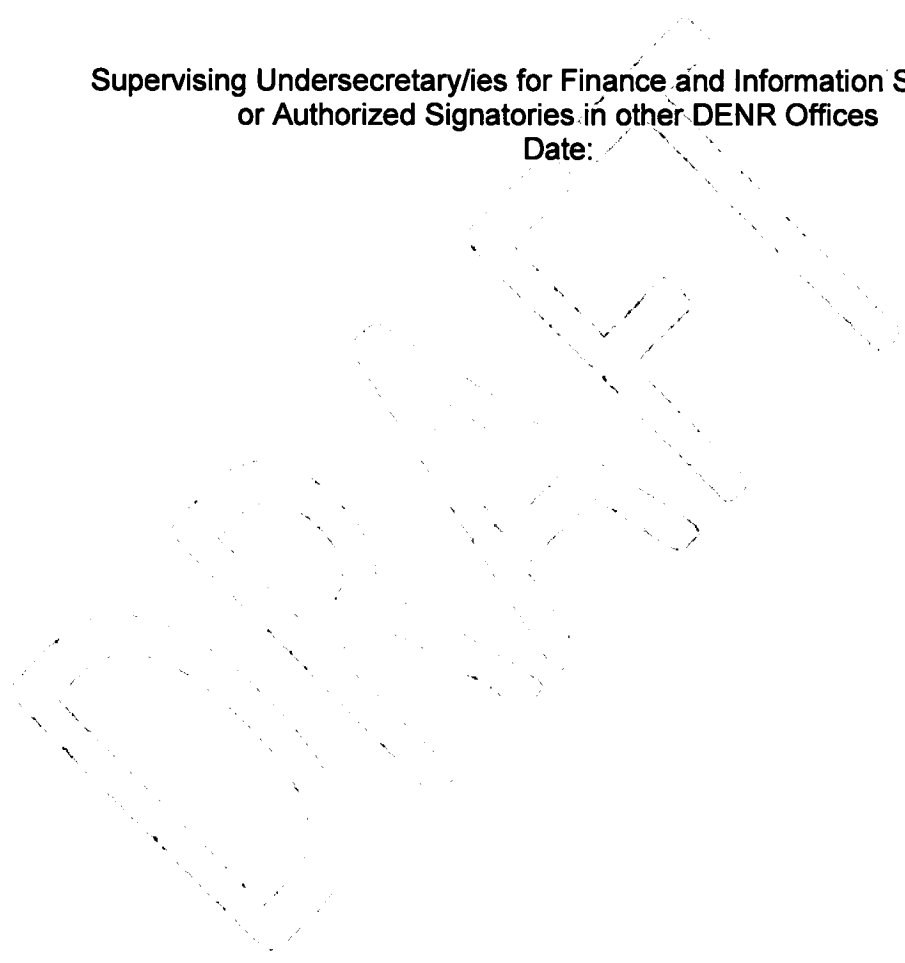
Signed:

(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 (MRL)**

	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. Division 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. Division Chief supervising the Accounting Unit 2. Division Chief supervising 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. Division Chief supervising the Accounting Unit 2. Division Chief supervising the ICT Unit 3. Bureau Director or Authorized Representative <p>A.2 MGB RO</p> <ol style="list-style-type: none"> 1. Division Chief supervising the Finance Section 2. Division 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. Division 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. Division Chief supervising the ICT Unit 3. Regional Director or Authorized Representative 	<ol style="list-style-type: none"> 1. Division Chief supervising the Accounting Unit 2. Division Chief supervising the ICT Unit 3. Head of Office or Authorized Representative

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(Official Letterhead of the Office)

603 **MANIFESTATION ON THE USE OF ELECTRONIC INITIAL/SIGNATURE IN**
604 **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 Signed:**

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

625 **Printed Name:**

626 **Position:**

627 **Office/Bureau/Agency:**

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NOTE:

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