



DEPARTMENT OF  
ENVIRONMENT AND  
NATURAL RESOURCES

January 19, 1988

DENR SPECIAL ORDER  
NO. 38  
Series of 1988

SUBJECT: RENDERING OF OVERTIME SERVICES  
OF THE FINANCE DIVISION PERSONNEL  
OF THE BUREAU OF FOREST DEVELOPMENT  
FOR THE ANNUAL CLOSING OF BOOKS OF  
ACCOUNT AND PREPARATION OF FINANCIAL  
STATEMENTS AND REPORTS.

In the interest of the service and in order to meet the deadline set in the annual closing of books of account and the submission and preparation of financial statements and reports, there is hereby organized a working group in the Bureau of Forest Development, DENR, to be composed of Finance Division personnel whose list shall be submitted and certified to as having rendered overtime by the Chief of the Division. Such personnel are entitled to payment of honorarium/allowance in lieu of overtime pay equivalent to their monthly basic salary but not exceeding ₱1,500.00 each per month, effective January 1 - March 31, 1988, pursuant to LOI No. 565 as implemented by COA Circular No. 78-77 particularly under Item No. 1c(6) of Section B-General Guidelines thereof, chargeable against the funds of the Bureau, subject to the availability of funds and the usual accounting and auditing rules and regulations.

  
ROLITO L. IGNACIO  
Undersecretary for Natural Resources