



MAR 02 2022

SPECIAL ORDER
 No. 2022- 107

SUBJECT: AUTHORIZING THE SIGNATORIES OF FINANCIAL TRANSACTIONS IN THE ACCOUNTING DIVISION UNDER THE FINANCIAL AND MANAGEMENT SERVICE, DENR CENTRAL OFFICE

In the interest of the service and in order to ensure the smooth flow of operations in the Accounting Division, the following are the authorize signatories of Financial Transactions within the limit of their scope of authority, to wit:

Documents	Certifying Authority	Scope of Authority
Disbursement Voucher (DV), Payroll, Purchase Order (PO), List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA), Notice of Obligation Request and Status Adjustment (NORSA), Certificate of Taxes Withheld (BIR Forms 2306/2307)	Accountant II	Up to Twenty Thousand Pesos Only (P 20,000.00)
	Accountant III (Chief, Disbursement Section)	Up to Two Hundred Thousand Pesos Only (P 200,000.00)
	Accountant IV (Assistant Division Chief /Designated Assistant Division Chief)	Up to Two Million Pesos Only (P 2,000,000.00)
	Department Chief Accountant /In-Charge, Accounting Division	No limit

In the absence of the Chief, Disbursement Section, all other Section Chiefs are authorized to sign documents within the limit of their scope of authority herein provided. Likewise, they are authorized to sign payrolls during payment of salaries of individuals hired under contract of service.

In the absence of the Assistant Accounting Division Chief, the Section Chiefs shall act as OIC-Assistant Accounting Division Chief on a rotational basis as follows:

DESIGNATION	SCHEDULE
Chief, Remittance and Reconciliation Section	1 st to 6 th day of the Month
Chief, Revenue and Consolidation Section	7 th to 12 th day of the Month
Chief, Bookkeeping Section	13 th to 18 th day of the Month
Chief, Disbursement Section	19 th to 24 th day of the Month
Chief, Property Accounting Section	25 th to 31 st day of the Month

The Assistant Accounting Division Chief, in the absence of the Chief, Accounting Division shall automatically assume the duties and responsibilities, except personnel movement. The personnel that may be designated in any levels described above are authorize to sign within the limit of scope of authority as herein provided.

All Section Chiefs are also authorized to sign Journal Entry Vouchers (JEVs) for all transactions to comply with the timely submission to the Commission on Audit (COA) within the prescribed period.

All other documents not included in this Order shall continue to be signed by the Chief, Accounting Division.

This Order shall take effect immediately and supersedes all issuances inconsistent herewith. It shall remain in force unless revoked in writing.

JIM C. SAMPULNA
 Acting Secretary

