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JUN 17 2022

DENR ADMINISTRATIVE ORDER
NO.: 2022- 14

SUBJECT : MANUAL OF AUTHORITIES ON FINANCIAL MATTERS

In the interest of the service and in order to align the delegated authorities of certain DENR Officials with the existing organizational structure, the Manual of Authorities on Financial Matters is hereby prescribed.

The attached Manual shall enhance transparency/accountability and serve as reference to expedite the processing/approval of documents pertaining to financial matters. It shall provide guidance to Officials and employees on the delegated authorities at the Central Office, Bureaus, and Regional/Field Offices.

This Order shall take effect immediately and supersedes DENR Administrative Order No. 2014-04 dated March 26, 2014 and all other issuances inconsistent herewith.


JIM C. SAMPULNA, CESO I
Acting Secretary





Department of Environment and Natural Resources
Manual of Authorities on Financial Matters

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ACRONYMS

ABD	Assistant Bureau Director
ACIC	Advice of Check Issued and Cancelled
AD	Administrative Division
ADA	Advice to Debit Account
ADC	Assistant Division Chief
ADC AD	Assistant Division Chief for Administrative Division
ADC AD	Assistant Division Chief for Finance Division
AFMD	Administrative, Finance and Management Division
AGDB	Authorized Government Depository Bank
AGSB	Authorized Government Servicing Bank
AO	Administrative Officer
AP	Accounts Payable
APSA	Advice for Use of Personnel Service Allotment
ARD MS	Assistant Regional Director for Management Service
ARD TS	Assistant Regional Director for Technical Service
ARO	Agency Regional Office
AS	Administrative Service
ASEC	Assistant Secretary
ASEC Finance	Assistant Secretary supervising Finance
ASEC FASP	Assistant Secretary supervising FASPs
ASEC Planning	Assistant Secretary supervising Planning
ASEC HR	Assistant Secretary supervising Human Resources
BD	Bureau Director
BIR	Bureau of Internal Revenue
BO	Budget Officer
BTMS	Budget and Treasury Management System
BTr	Bureau of the Treasury
CAR	Collect-Aggregate Remit
CARP	Comprehensive Agrarian Reform Program
CENRO	Community Environment and Natural Resources Officer
CL	Circular Letter
CO	Capital Outlay
COA	Commission on Audit
CoS	Contract of Service
CPA	Certified Public Accountant
CRReg	Cash Receipts Register
DC	Division Chief
DC AD	Division Chief, Administrative Division
DC BD	Division Chief, Budget Division (DENR Central Office)
DC FD	Division Chief, Finance Division
DC FAD	Division Chief, Finance and Administrative Division (EMB/MGB Regional Office)
DC MSD	Division Chief, Management Service Division (PENRO)
DC PMD	Division Chief, Planning and Management Division (DENR Regional Office)
DC PPPDD	Division Chief, Policy, Planning and Program Development Division (EMB)
DC PPIAD	Division Chief, Planning, Policy, and International Affairs Division (MGB)
DBM	Department of Budget and Management
DENR	Department of Environment and Natural Resources
Dir	Director
Dir AS	Director for Administrative Service
Dir FMS	Director for Financial and Management Service
Dir FASPS	Director for Foreign Assisted and Special Projects Service

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Dir HRDS	Director for Human Resource Development Service
Dir PPS	Director for Policy and Planning Service
DOE	Department of Energy
DOF	Department of Finance
DOJ	Department of Justice
DV	Disbursement Voucher
eFPS	Electronic Filing and Payment System
EMB	Environmental Management Bureau
EO	Executive Order
ERDB	Ecosystems Research and Development Bureau
ExMDPS	Expanded Modified Direct Payment Scheme
FAD	Finance and Administrative Division
FAP	Foreign Assisted Project
FAQs	Frequently Ask Questions
FARs	Financial Accountability Reports
FASPs	Foreign-Assisted and Special Projects
FD	Finance Division
FMD	Financial and Management Division
FMR	Financial Monitoring Report
FMS	Financial and Management Service
FO	Field Office
FP	Financial Plan
FY	Fiscal Year
GAA	General Appropriations Act
GAM	Government Accounting Manual
GP	General Provisions
GSIS	Government Service Insurance System
HDMF	Home Development Mutual Fund
HRMO	Human Resource Management Officer
ICC	Investment Coordination Committee
IRR	Implementing Rules and Regulations
JC	Joint Circular
LBP	Landbank of the Philippines
LDDAP	List of Due and Demandable Accounts Payable
LGU	Local Government Unit
MDP	Monthly Disbursement Program
MDPS	Modified Direct Payment Scheme
MGB	Mines and Geosciences Bureau
MOOE	Maintenance and Other Operating Expense
MS	Management Services
MSD	Management Services Division
NBC	National Budget Circular
NCA	Notice of Cash Allocation
NCAA	Notice of Non-Cash Availment Authority
NEDA – ICC	National Economic Development Authority – Investment Coordination Committee
NGA	National Government Agency
NGAS	New Government Accounting System
NTA	Notice of Transfer of Allocation
ODA	Official Development Assistance
OIC	Officer-in-Charge
ORS	Obligation Request and Status
OR	Official Receipt
OSEC	Office of the Secretary

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OU	Operating Unit
P/A/P	Program/Activity/Project
PAMO	Protected Area Management Office
PCF	Petty Cash Fund
PD	Presidential Decree
PD	Project Director
PENRO	Provincial Environment and Natural Resources Officer
PM	Project Manager
PPE	Property, Plant and Equipment
PRCMO	Pasig River Coordinating and Management Office
PS	Personnel Service
RA	Republic Act
RATA	Representation and Transportation Allowance
RCD	Report of Collections and Deposits
RD	Regional Director
RDEC	Research, Development and Extension Center
RED	Regional Executive Director
RO	Regional Office
SAA	Sub-Allotment Advice
SDO	Special Disbursing Officer
SO	Special Order
SOE	Statement of Expenditure
SSS	Social Security System
TRA	Tax Remittance Advice
TS	Technical Services
TSD	Technical Services Division
USEC	Undersecretary
USEC Finance	Undersecretary supervising Finance
USEC Planning	Undersecretary supervising Planning
VAT	Value Added Tax
WFP	Work and Financial Plan
WP	Work Plan

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SUBJECT: **GENERAL PROVISIONS**

SECTION I
Page 5 of 56

TOPIC: **PURPOSE**

The Department of Environment and Natural Resources (DENR) adopts this Manual of Authorities to define the limits of authority at all levels of management in the Department in consonance with the National Government and Internal Control Systems (NGICS)¹, Revised Philippine Government Internal Audit Manual (RPGIAM)², Presidential Decree No. 1445, s. 1978³, and Ease of Doing Business and Efficient Government Service Delivery Act of 2018⁴.

Further, the Manual aims to strengthen the internal control systems, pinpoint responsibility, ensure efficient and effective operation and better respond to the requirements and needs of the Department and clientele.

All other authorities not included in this Manual remain with the Secretary, unless otherwise, delegated. However, the exercise of authority, even if delegated, shall remain the prerogative of the Secretary with the issuance of written Order.

¹ DBM Circular Letter No. 2008-08 dated 23 October 2008, National Guidelines on Internal Control Systems (NGICS)

² DBM Circular Letter No. 2020-08 dated 26 May 2020, Revised Philippine Government Internal Control Manual (RPGIAM)

³ Government Auditing Code of the Philippines dated 11 June 1978

⁴ RA 11032 dated 24 July 2017, Ease of Doing Business and Efficient Delivery of Government Services, Amending RA 9485, otherwise known as the Anti-Red Tape Act of 2007, and for other purposes.



SUBJECT: **GENERAL PROVISIONS**

SECTION I
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TOPIC: **OBJECTIVES**

The objectives of the Manual of Authorities are as follows:

1. Provide the level of authorities in the Central Office, Line and Staff Bureaus, and Regional/Field Offices;
2. Promote transparency, accountability and responsibility of all officials of the Department; and
3. Provide guidance to officials and employees in the conduct of official business within the Department and other concerned offices/agencies.

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SUBJECT: **GENERAL PROVISIONS**

SECTION I
Page 7 of 56

TOPIC: **AUTHORIZED SIGNATORIES**

The signatories of the Manual of Authorities shall be the officials and employees of the DENR appointed to permanent plantilla positions in the Personal Services Itemization and Plantilla of Personnel (PSIPOP) as approved by the Department of Budget and Management or appointed by the President.



SUBJECT: **GENERAL PROVISIONS**

SECTION I
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TOPIC: **MEANING OF APPROVAL**

The action of approving authorities indicated in this Manual is based on due diligence and Completed Staff Work (e.g., processed by the concerned staff/personnel). In cases where further approval of higher authorities and agencies external to the Department is required, the signature of the approving authorities listed in the Manual should not be taken to mean final approval.

The symbol and terms as used in this Manual shall mean as follows:

- a. The comma (,) shall mean that the preceding official initials while the last official signs;
- b. The bar (/) shall mean that concerned official signs;
- c. The "or" shall mean that the second official shall sign in the absence⁵ of the first authorized official; and
- d. The "and" shall mean that both officials sign.

⁵ Official absence of a signatory means that the said official is on official travel/business or on official leave of absence.



SUBJECT: **GENERAL PROVISIONS**

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TOPIC: **DELEGATED AUTHORITY**

Delegated authority set forth in this Revised Manual cannot be further delegated without prior approval of the Secretary, or the President of the Philippines in cases where authority is delegated to the Secretary pursuant to Section 40 of EO 292 Book 4 Chapter 8⁶.

The authority pertains to the position/designation rather than the person and is consistent with the approved hierarchical structure of the organization.

Authority granted to each position/designation is limited to transactions within its areas of responsibility and consistent with department policies, government rules and regulations.

In cases where the relevant issuances of the legal bases are not indicated, it is understood that the Administrative Order accompanying this Revised Manual of Authorities will serve as such.

A separate delegation of authority may be issued for the ERDB, as may be necessary.

The Attached Agencies shall issue their separate Manual for guidance of all concerned.

⁶ Section 40, Chapter 8 of Administrative Code of 1987. *Delegation of Authority.* - The Secretary or the head of an agency shall have authority over and responsibility for its operation. He shall delegate such authority to the bureau and regional directors as may be necessary for them to implement plans and programs adequately. Delegated authority shall be to the extent necessary for economical, efficient and effective implementation of national and local programs in accordance with policies and standards developed by each department or agency with the participation of the regional directors. The delegation shall be in writing; shall indicate to which officer or class of officers or employees the delegation is made; and shall vest sufficient authority to enable the delegate to discharge his assigned responsibility.

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SUBJECT: FINANCIAL			SECTION II
TOPIC: OBLIGATION REQUEST AND STATUS (ORS)			Page 10 of 56
			Ref.: I-A
LIMITS OF AUTHORITY	REQUESTING OFFICIAL (BOX A)	CERTIFYING OFFICIAL ⁷ (BOX B)	LEGAL BASES
I. DENR-OSEC			GAM for NGAs Vol. I, Chapter 3, Section 11- Obligation Request and Status GAM for NGAs Vol. II, Appendix No. 11- Instructions (ORS)
a. Central Office Regardless of Amount	Head of Office ⁸ /DC/End-User ⁹ concerned	DC BD ¹⁰	
b. Staff Bureaus Regardless of Amount	DC/End-User ⁹ concerned	AO V (BO III)/AO IV (BO II) or Designated OIC	
c. Regional Offices Regardless of Amount	DC/PM/PD/End-user ⁹ concerned	AO V (BO III) or AO IV (BO II) or AO II (BO I) or Designated OIC	
d. PENROs Regardless of Amount	DC/CENRO	AO IV (BO II) or Designated OIC	
II. Line Bureaus – EMB/MGB			
a. Central Office Regardless of Amount	DC/End-User ⁹ concerned	AO V (BO III) or AO IV (BO II) or AO (BO I) or Designated OIC	
b. Regional Offices Regardless of Amount	DC/End-User ⁹ concerned	AO IV (BO II) or Designated OIC	

⁷ Certifying Official – Inherent function of Budget Officer under Section 11 of Chapter 3 of the GAM

⁸ Head of Office shall mean as Secretary, HEA, USECs, ASECs, Service Directors and Heads of Projects

⁹ End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order)

¹⁰ Limits of authority in the Budget Division (Central Office) per DENR SO No. 2022-85 dated February 17, 2022

- Up to P10,000 – Administrative Officer IV
- Up to P200,000 – Administrative Officer V/Designated Section Chief
- Up to P2M – Assistant Division Chief/Designated Assistant Division Chief
- No Limit – Chief, Budget Division/Designated In-Charge, Budget Division

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SUBJECT: FINANCIAL					SECTION II Page 11 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
1. Personnel Services¹¹					GAM Volume I, Chapter 6, Section 12 GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 32. Instructions (Disbursement Voucher)
I. DENR-OSEC					
a. Central Office	Regardless of Amount	DC or ADC Personnel Division	DC Accounting Division ¹²	Dir HRDS or Dir AS or Dir FMS or ASEC HR or Admin or Finance or Designated OIC	
b. Staff Bureaus	Regardless of Amount	HRMO/DC AFMD or ABD ¹³ or Designated OIC	Accountant or Designated OIC	ABD or BD or Designated OIC ¹⁴	
c. Regional Offices	Regardless of Amount	DC or ADC AD	Accountant III or Accountant II or Accountant I or Designated OIC	DC FD ¹⁵ or ARD MS or RED or ARD TS or Designated OIC ¹⁴	
d. PENROs	Regardless of Amount	HRMO or DC MSD ¹⁶	Accountant or Designated OIC	DC MSD or DC TSD or PENRO or Designated OIC ¹⁴	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

¹¹ Personnel Service – includes salaries, RATA and other personnel benefits, payrolls/vouchers prepared/reviewed by the Personnel Division/Section/Unit.

¹² Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

¹³ In the Staff Bureaus, if ABD signs Box A, of DV, Box D shall be signed by the BD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

¹⁴ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all appointed/designated officials.

¹⁵ In the ROs, if DC FD signs Box A of DV as end-user, Box D shall be signed by the DC AD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

¹⁶ In the PENROs, if DC MSD signs Box A of DV, Box D shall be signed by the PENRO. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

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SUBJECT: FINANCIAL					SECTION II Page 12 of 56 Ref.:I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
II. Line Bureaus – EMB/MGB					
a. Central Office	Regardless of Amount	DC or ADC or HRMO AFMD/AD	Accountant III or Accountant II or Accountant I or Designated OIC	ABD or BD or Designated OIC ¹⁷	
b. Regional Offices	Regardless of Amount	DC or ADC or HRMO FAD ¹⁸	Accountant or Designated OIC	RD or DC FAD or Designated OIC ¹⁷	

¹⁷ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all appointed/designated officials.

¹⁸ In the EMB/MGB ROs, if DC FAD signs Box A of DV, Box D shall be signed by the RD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

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SUBJECT: FINANCIAL					SECTION II Page 13 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
2. Maintenance and Other Operating Expenses (MOOE) /Capital Outlays (CO)					
I. DENR-OSEC					
a. Central Office	Up to P5M	End-user ¹⁹ Concerned	DC Accounting Division ²⁰	Dir AS or Dir FMS or Designated OIC	
	Up to P20M	End-user ¹⁹ concerned (not lower than Director level)	DC Accounting Division ²⁰	Supervising ASEC or ASEC Admin or Finance or Designated OIC	
	Regardless of Amount	End-user ¹⁹ concerned (not lower than ASEC level)	DC Accounting Division ²⁰	Supervising USEC or USEC Finance or Secretary or Designated OIC	
b. Staff Bureaus	Up to P 1 M	DC/End-user ¹⁹ concerned or Designated OIC	Accountant or Designated OIC	ABD or BD or Designated OIC ²¹	
	Above P 1 M	DC/End-user ¹⁹ concerned or Designated OIC	Accountant or Designated OIC	BD or ABD or Designated OIC ²¹	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

¹⁹ End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order)

²⁰ Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

²¹ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL					SECTION II Page 14 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
c. Regional Offices	Up to P500K	DC/End-User ²² concerned	Accountant III or Accountant II or Accountant I or Designated OIC	DC FD ²³ or DC AD or Designated OIC	
	Up to P 5M	DC/End-User ²² concerned	Accountant III or Accountant II or Accountant I or Designated OIC	ARD MS or RED or ARD TS or Designated OIC ²⁴	
	Above P 5M	DC/End-user ²² concerned	Accountant III or Accountant II or Accountant I or Designated OIC	RED or ARD MS or ARD TS or Designated OIC ²⁴	
d. PENROs	Regardless of Amount	DC/CENRO concerned	Accountant or Designated OIC	DC MSD ²⁵ or DC TSD or PENRO or Designated OIC ²⁴	

²² End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order).

²³ In the ROs, if DC FD signs Box A of DV as end-user, Box D shall be signed by the DC AD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

²⁴ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

²⁵ In the PENROs, if DC MSD signs Box A of DV, Box D shall be signed by the PENRO. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

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SUBJECT: FINANCIAL					SECTION II Page 15 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
II. Line Bureaus – EMB/MGB					
a. Central Office	Up to P 5M	DC/End-user ²⁶ concerned	Accountant III or Accountant II or Accountant I or Designated OIC	DC AFMD ²⁷ / Finance or ABD or BD or Designated OIC ²⁸	
	Above P 5M	DC/End-User ²⁶ concerned	Accountant III or Accountant II or Accountant I or Designated OIC	BD or ABD or Designated OIC ²⁸	
b. Regional Offices	Regardless of Amount	DC/End-User ²⁶ concerned	Accountant or Designated OIC	RD or Designated OIC	

²⁶ End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order).

²⁷ In the EMB/MGB Central Office (for Limits of Authority up to P5M), if DC AFMD/Finance signs Box A of DV, Box D shall be signed by the ABD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

²⁸ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL					SECTION II Page 16 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
3. Transfer of Funds²⁹					
I. DENR-OSEC					
a. Central Office	Up to P5M	Head of Office/ Director/ASEC/ USEC concerned	DC Accounting Division ³⁰	Dir FMS or Dir AS or Designated OIC	
	Up to P20M	Head of Office/ Director/ASEC/ USEC concerned	DC Accounting Division ³⁰	ASEC Finance or ASEC Admin or Designated OIC	
	Regardless of Amount	Head of Office Director/ASEC/ USEC concerned	DC Accounting Division ³⁰	USEC Finance or Secretary or Designated OIC	
b. Staff Bureaus	Up to P 1M	DC/End-User ³¹ concerned	Accountant or Designated OIC	ABD or BD or Designated OIC ³²	
	Above P 1M	DC/End-User ³¹ concerned	Accountant or Designated OIC	BD or Designated OIC	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely transfer of funds.

²⁹ This covers Inter-Agency Fund Transfers (IAFT) to Implementing Agencies (e.g., DPWH, MMDA) and Working Funds for FASPs, Bureaus, Regions and PENROs.

³⁰ Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

³¹ End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order).

³² The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL					SECTION II Page 17 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER (DV)					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
c. Regional Offices	Up to P5M	DC/End-User ³³ concerned	Accountant III or Accountant II or Accountant I or Designated OIC	ARD MS or ARD TS or RED or Designated OIC ³⁴	
	Above P5M	DC/End-User ³³ concerned	Accountant III or Accountant II or Accountant I or Designated OIC	RED or ARD MS or ARD TS or Designated OIC ³⁴	
d. PENRO	Regardless of Amount	DC TSD/DC MSD	Accountant or Designated OIC	PENRO or Designated OIC	
II. Line Bureaus – EMB/MGB					
a. Central Office	Regardless of amount	DC/End-User ³³ concerned	Accountant III or Accountant II or Accountant I or Designated OIC	BD or ABD or Designated OIC ³⁴	
b. Regional Offices	Regardless of Amount	DC/End-User ³³ concerned	Accountant or Designated OIC	RD or Designated OIC	

³³ End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order).

³⁴ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL					SECTION II
TOPIC: DISBURSEMENT VOUCHER					Page 18 of 56 Ref.: I-B
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
4. Remittance-PS³⁵					
I. DENR-OSEC					
a. Central Office	Regardless of amount	DC or ADC Personnel Division/ designated Head of Office (e.g., CARP, PRCMO, etc.)	DC Accounting Division ³⁶	Dir FMS or Dir AS or Designated OIC	
b. Staff Bureaus	Regardless of amount	HRMO/DC AFMD or ABD ³⁷ or Designated OIC	Accountant or Designated OIC	ABD or BD or Designated OIC ³⁸	
c. Regional Offices	Regardless of amount	DC or ADC AD or Designated OIC	Accountant III or Accountant II or Accountant I or Designated OIC	DC FD ³⁹ or DC AD or Designated OIC ³⁸	
d. PENROs	Regardless of amount	HRMO or DC MSD ⁴⁰	Accountant or Designated OIC	DC MSD or PENRO or Designated OIC ³⁸	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

³⁵ Includes mandatory deductions withheld/deducted from salaries and other personnel benefits (GSIS, HDMF/Pag-IBIG, PhilHealth) and other government and private entities (e.g., FOSLAI, Cooperatives, etc.)

Note: Remittance to BIR for taxes withheld from compensation of permanent/regular, casual and PS contractual employees is made through Tax Remittance Advice (TRA) using the electronic Filing and Payment System (eFPS) pursuant to COA Circular No. 2021-014 dated December 22, 2021 implementing the Guidelines on the use of Electronic Collections (e-Collection) and Electronic Payment (e-Payment) for Government Transactions and EO No. 170 dated May 12, 2022, "Digital Payments for Government Disbursements and Collections".

³⁶ Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

³⁷ In the Staff Bureaus, if ABD signs Box A of DV, Box D shall be signed by the BD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

³⁸ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

³⁹ In the ROs, if DC FD signs Box A of DV, Box D shall be signed by the DC AD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

⁴⁰ In the PENROs, if DC MSD signs Box A of DV, Box D shall be signed by the PENRO. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

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SUBJECT: FINANCIAL					SECTION II Page 19 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
II. Line Bureaus – EMB/MGB					
a. Central Office	Regardless of amount	DC or ADC AD/ADC AFMD or HRMO	Accountant III or Accountant II or Accountant I or Designate OIC	DC FMD/ AFMD or ABD or Designated OIC ⁴¹	
b. Regional Offices	Regardless of amount	HRMO or ADC or DC FAD ⁴²	Accountant or Designated OIC	DC FAD or RD or Designated OIC ⁴¹	

⁴¹ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

⁴² In the EMB/MGB ROs, if DC FAD signs Box A of DV, Box D shall be signed by the RD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.



SUBJECT: FINANCIAL					SECTION II Page 20 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
5. Remittance - MOOE ⁴³ (SSS and other contributions)					
I. DENR-OSEC					
a. Central Office	Regardless of amount	End-user ⁴⁴ concerned/ Designated Head of Project/ Program	DC Accounting Division ⁴⁵	Dir AS or Dir FMS or Designated OIC	
b. Staff Bureaus	Regardless of amount	HRMO/DC AFMD or Designated OIC	Accountant or Designated OIC	ABD or Designated OIC	
c. Regional Offices	Regardless of amount	DC or ADC AD	Accountant III or Accountant II or Accountant I or Designated OIC	DC FD or ARD MS or ARD TS or Designated OIC ⁴⁶	
d. PENROs	Regardless of amount	HRMO or DC MSD ⁴⁷	Accountant or Designated OIC	DC MSD or PENRO or Designated OIC ⁴⁶	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

⁴³ Remittance to the institutions concerned, e.g. SSS and other contributions.

Note: Remittance to BIR for taxes withheld from suppliers, contractors and Contract of Service personnel, i.e., -Value Added Tax (VAT) and Expanded Withholding Tax is made through Tax Remittance Advice (TRA) using the electronic Filing and Payment System (eFPS) pursuant to COA Circular No. 2021-014 dated December 22, 2021 implementing the Guidelines on the use of Electronic Collections (e-Collection) and Electronic Payment (e-Payment) for Government Transactions and EO No. 170 dated May 12, 2022, "Digital Payments for Government Disbursements and Collections". The same is applicable to Trust Funds, Foreign Assisted Loans and Grants, and Revolving Fund not covered by the MDS Account.

⁴⁴ End-user must be at least Division Chief level or Designated OIC or Authorized by the Head of Office (e.g. USEC, ASEC covered by Special Order).

⁴⁵ Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

⁴⁶ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

⁴⁷ In the PENROs, if DC MSD signs Box A of DV, Box D shall be signed by the PENRO. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV.

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Manual of Authorities on Financial Matters



SUBJECT: FINANCIAL					SECTION II Page 21 of 56 Ref.: I-B
TOPIC: DISBURSEMENT VOUCHER					
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING OFFICIAL (BOX A)	CERTIFYING OFFICIAL (BOX C)	APPROVING AUTHORITY (BOX D)	LEGAL BASES
II. Line Bureaus – EMB/MGB					
a. Central Office	Regardless of amount	DC or ADC AD/ADC AFMD or HRMO	Accountant III or Accountant II or Accountant I or Designated OIC	DC FMD/ AFMD or ABD or Designated OIC ⁴⁸	
b. Regional Offices	Regardless of amount	HRMO or ADC or DC FAD ⁴⁹	Accountant or Designated OIC	DC FAD or RD or Designated OIC ⁴⁸	

⁴⁸ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

⁴⁹ In the EMB/MGB ROs, if DC FAD signs Box A of DV, Box D shall be signed by the RD. In no case, the Certifying Officer in Box A shall be the Approving Official in Box D of DV



SUBJECT: FINANCIAL				SECTION II Page 22 of 56 Ref.: I-C
TOPIC: LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)				
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
1. Personnel Service				GAM Volume I, Chapter 6, Section 56
I. DENR-OSEC				
a. Central Office	Regardless of Amount	DC Accounting Division ⁵⁰	Dir FMS or Dir AS or Designated OIC	GAM Volume II, Appendix 42 – Instructions (LDDAP-ADA)
b. Staff Bureaus	Regardless of Amount	Accountant or Designated OIC	ABD or BD or Designated OIC ⁵¹	
c. Regional Offices	Regardless of Amount	Accountant III or Accountant II or Accountant I or Designated OIC	DC FD or ARD MS or RED or Designated OIC ⁵¹	GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 42 – (LDDAP)
d. PENROs	Regardless of Amount	Accountant or Designated OIC	DC MSD or DC TSD or PENRO or Designated OIC ⁵¹	
II. Line Bureaus- EMB/MGB				
a. Central Office	Regardless of Amount	Accountant III or Accountant II or Accountant I or Designated OIC	DC AFMD/FMD or ABD or BD or Designated OIC ⁵¹	
b. Regional Offices	Regardless of Amount	Accountant or Designated OIC	DC FAD or RD or Designated OIC ⁵¹	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

⁵⁰ Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

⁵¹ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL				SECTION II Page 23 of 56 Ref.: I-C
TOPIC: LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)				
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
2. MOOE/CO				
I. DENR-OSEC				
a. Central Office	Up to P5M	DC Accounting Division ⁵²	Dir FMS or Dir AS or Designated OIC	
	Up to P20M	DC Accounting Division ⁵²	ASEC Finance or Designated OIC	
	Regardless of Amount	DC Accounting Division ⁵²	USEC Finance or Secretary or Designated OIC	
b. Staff Bureaus	Up to P5 M	Accountant or Designated OIC	ABD or BD or Designated OIC ⁵³	
	Above P5 M	Accountant or Designated OIC	BD or Designated OIC	
c. Regional Offices	Up to P 5M	Accountant III or Accountant II or Accountant I or Designated OIC	DC FD or ARD MS or RED or Designated OIC ⁵³	
	Above P 5M	Accountant III or Accountant II or Accountant I or Designated OIC	ARD MS or ARD TS or RED or Designated OIC ⁵³	
d. PENROs	Regardless of Amount	Accountant or Designated OIC	DC MSD or DC TSD or PENRO or Designated OIC ⁵³	

Note: The Approving Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

⁵² Limits of authority in the Accounting Division (Central Office) per DENR SO No. 2022-107 dated March 2, 2022

- Up to P20,000 – Accountant II
- Up to P200,000 – Accountant III (Chief Disbursement Section)
- Up to P2M – Accountant IV (Assistant Division Chief/Designated Assistant Division Chief)
- No Limit – Chief Accountant / In-Charge, Accounting Division

⁵³ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.



SUBJECT: FINANCIAL				SECTION II Page 24 of 56 Ref.: I-C
TOPIC: LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)				
DESCRIPTION	LIMITS OF AUTHORITY	CERTIFYING AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
II. Line Bureaus – EMB/MGB				
a. Central Office	Up to P 5M	Accountant III or Accountant II or Accountant I or Designated OIC	DC AFMD/FMD or ABD or BD or Designated OIC ⁵⁴	
	Above P 5M	Accountant III or Accountant II or Accountant I or Designated OIC	BD or ABD or Designated OIC ⁵⁴	
b. Regional Offices	Up to P 1M	Accountant or Designated OIC	DC FAD or RD or Designated OIC ⁵⁴	
	Above P 1M	Accountant or Designated OIC	RD or Designated OIC	

⁵⁴ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.



SUBJECT: FINANCIAL				SECTION II Page 25 of 56 Ref.: I-D
TOPIC: CHECKS/ADVICE TO DEBIT ACCOUNT (ADA)				
DESCRIPTION	LIMITS OF AUTHORITY	SIGNING AUTHORITY	APPROVING AUTHORITY (Countersigning)	LEGAL BASES
1. Personnel Services				GAM Volume I, Chapter 6, Section 7
I. DENR-OSEC				GAM Volume 1, Chapter 6, Section 8
a. Central Office	Regardless of Amount	Cashier or Designated Cashier	Dir FMS or Dir AS or Designated OIC	GAM Volume II, Appendix 42 – Instructions (LDDAP-ADA) GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 42
b. Staff Bureaus	Regardless of Amount	Cashier/Designated Cashier	ABD or BD or Designated OIC ⁵⁵	
c. Regional Offices	Regardless of amount	Cashier III or Cashier II or Cashier I	ARD MS or RED or Designated OIC ⁵⁵	
d. PENROs	Regardless of amount	Cashier or Designated Cashier	PENRO or Designated OIC	
II. Line Bureaus – EMB/MGB				
a. Central Office	Regardless of Amount	Cashier	ABD or BD or Designated OIC ⁵⁵	
b. Regional Offices	Regardless of Amount	Cashier or Designated Cashier	RD or Designated OIC	

Note: The Countersigning Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

⁵⁵ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.



SUBJECT: FINANCIAL				SECTION II
TOPIC: CHECKS/ADVICE TO DEBIT ACCOUNT (ADA)				Page 26 of 56 Ref.: I-D
DESCRIPTION	LIMITS OF AUTHORITY	SIGNING AUTHORITY	APPROVING AUTHORITY (Countersigning)	LEGAL BASES
2. MOOE/CO				
I. DENR-OSEC				
a. Central Office	Up to P5M	Cashier or Designated Cashier	Dir AS or Dir FMS or Designated OIC	
	Up to P20 M	Cashier or Designated Cashier	ASEC Admin or ASEC Finance or Designated OIC	
	Regardless of amount	Cashier or Designated Cashier	USEC Admin or USEC Finance or Secretary or Designated OIC	
b. Staff Bureaus	Up to P 1 M	Cashier/Designated Cashier	ABD or BD or Designated OIC ⁵⁶	
	Above P 1 M	Cashier/Designated Cashier	BD or Designated OIC	
c. Regional Offices	Up to P 5M	Cashier III or Cashier II or Cashier I	ARD MS or ARD TS or RED or Designated OIC ⁵⁶	
	Above P 5M	Cashier III or Cashier II or Cashier I	RED or ARD MS or ARD TS or Designated OIC ⁵⁶	
d. PENROs	Regardless of Amount	Cashier or Designated Cashier	PENRO or DC MSD or DC TSD or Designated OIC ⁵⁶	

Note: The Countersigning Officials under the Central Office may sign simultaneously to ensure timely payment of transactions.

⁵⁶ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL				SECTION II Page 27 of 56 Ref.: I-D
TOPIC: CHECKS/ADVICE TO DEBIT ACCOUNT (ADA)				
DESCRIPTION	LIMITS OF AUTHORITY	SIGNING AUTHORITY	APPROVING AUTHORITY (Countersigning)	LEGAL BASES
II. Line Bureaus – EMB/MGB				
a. Central Office	Up to P 5M	Cashier	ABD or BD or Designated OIC ⁵⁷	
	Above P 5M	Cashier	BD or ABD or Designated OIC ⁵⁷	
b. Regional Offices	Regardless of Amount	Cashier or Designated Cashier	RD or Designated OIC	

⁵⁷ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials

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SUBJECT: FINANCIAL			SECTION II Page 28 of 56 Ref.: I-E
TOPIC: ADVICE OF CHECKS ISSUED AND CANCELLED (ACIC)			
DESCRIPTION	CERTIFYING OFFICIAL	APPROVING AUTHORITY	LEGAL BASES
I. DENR-OSEC			GAM for NGAs Vol. II, Appendix 39- Instructions (Advice of Check Issued and Cancelled) GAM for NGAs Vol. II, Appendix 39- Accounting Books, Registries, Records, <i>Forms and Reports</i> (Advice of Check Issued and Cancelled)
a. Central Office	Cashier or Designated Cashier	Dir AS or Dir FMS or Designated OIC	
b. Staff Bureaus	Cashier/Designated Cashier	DC AFMD ⁵⁸ /ABD or Designated OIC ⁵⁹	
c. Regional Offices	Cashier III or Cashier II or Cashier I	DC AD or ARD MS or Designated OIC ⁵⁹	
d. PENROs	Cashier or Designated Cashier	DC MSD or PENRO or Designated OIC ⁵⁹	
II. Line Bureaus- EMB/MGB			
a. Central Office	Cashier or Designated Cashier	DC AFMD/AD or ABD or Designated OIC ⁵⁹	
b. Regional Offices	Cashier or Designated Cashier	DC FAD or RD or Designated OIC ⁵⁹	

⁵⁸ Under Ecosystems Research and Development Bureau (ERDB)

⁵⁹ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials



SUBJECT: FINANCIAL				SECTION II Page 29 of 56 Ref.: I-F
TOPIC: SUB-ALLOTMENT ADVICE (SAA)				
DESCRIPTION	LIMITS OF AUTHORITY	RECOMMENDING AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
1. Release of allotments thru SAA from Central Office to Bureaus, Regions and PENROs	Up to P5M	DC or ADC BD or Designated OIC	Dir FMS or Designated OIC	DBM NBC No. 587 dated 3 January 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances
	Up to P20M	Dir FMS or Designated OIC	ASEC Finance or Designated OIC	
	Regardless of Amount	ASEC Finance or Dir FMS or Designated OIC	USEC Finance or Secretary or Designated OIC	
2. Release of allotments thru SAA from Regional Offices to PENROs				DBM Circular Letter No. 2019-4 dated January 14, 2019 (Guidelines on the Adoption and Use of the Budget and Treasury Management System (BTMS) for Budget Utilization)
I. DENR-OSEC				
Regional Offices	Regardless of Amount	DC or ADC FD or Designated OIC	ARD MS or ARD TS or RED or Designated OIC ⁶⁰	
3. Release of allotments thru SAA from Line Bureaus (Central Office) to Regional Offices				
I. Line Bureaus-EMB/MGB				
a. Central Office	Regardless of Amount	DC or ADC AFMD/FMD or Designated OIC	BD or ABD or Designated OIC ⁶⁰	

⁶⁰ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials

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SUBJECT: FINANCIAL				SECTION II
TOPIC: NOTICE OF TRANSFER OF ALLOCATION (NTA)				Page 30 of 56 Ref.: I-G
DESCRIPTION	LIMITS OF AUTHORITY	RECOMMENDING AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
1. Issuance of NTA from Central Office to Bureaus, Regions and PENROs				GAM for NGAs Vol. I, Chapter 6, Section 4- Notice of Transfer of Allocation DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances
I. DENR OSEC				
Central Office	Up to P5M	DC Accounting Division or Designated OIC	Dir FMS or Designated OIC	
	Up to P20M	Dir FMS or Designated OIC	ASEC Finance or Designated OIC	
	Regardless of amount	ASEC Finance or Dir FMS or Designated OIC	USEC Finance or Secretary or Designated OIC	
2. Issuance of NTA from Regions to PENROs				
I. DENR OSEC				
Regional Offices	Regardless of Amount	DC or ADC FD or Designated OIC	RED or ARD MS or ARD TS or Designated OIC ⁶¹	
3. Issuance of NTA from Line Bureaus (Central Office) to Regional Offices				
II. Line Bureaus - EMB/MGB				
Central Office	Regardless of Amount	DC or ADC AFMD/FMD or Designated OIC	BD or ABD or Designated OIC ⁶¹	

⁶¹ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials



SUBJECT: FINANCIAL			SECTION II Page 31 of 56 Ref.: I-H
TOPIC: MODIFICATION OF ALLOTMENT			
DESCRIPTION	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASES
Change of Object of Expenditure within Allotment Class [Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO)]			DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances Section 78 of the General Provisions of the General Appropriations Act FY 2022 and its succeeding issuances
I. DENR-OSEC			
a. Central Office Up to P5M	DC BD ⁶²	Dir FMS or Designated OIC	
Up to P20M	Dir FMS or Designated OIC	ASEC Finance or Designated OIC	
Regardless of Amount	ASEC Finance or Dir FMS or Designated OIC	USEC Finance or Secretary or Designated OIC	
b. Staff Bureaus			
Regardless of amount	AO V (BO III)/AO IV (BO II) or Designated OIC	BD or ABD or Designated OIC ⁶³	
c. Regional Offices			
Regardless of amount	AO V (BO III) or AO IV (BO II) or AO II (BO I) or Designated OIC	RED or ARD MS or ARD TS or Designated OIC ⁶³	

⁶² Limits of authority in the Budget Division (Central Office) per DENR SO No. 2022-85 dated February 17, 2022

- Up to P10,000 – Administrative Officer IV
- Up to P200,000 – Administrative Officer V/ Designated Section Chief
- Up to P2M – Assistant Division Chief/ Designated Assistant Division Chief
- No Limit – Chief, Budget Division/ Designated In-Charge, Budget Division

⁶³ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.

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SUBJECT: FINANCIAL			SECTION II Page 32 of 56 Ref.: I-H
TOPIC: MODIFICATION OF ALLOTMENT			
DESCRIPTION	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASES
II. Line Bureaus- EMB/MGB			
a. Central Office Regardless of amount	DC AFMD/FMD or Designated OIC	BD or ABD or Designated OIC ⁶⁴	
b. Regional Offices Regardless of amount	DC FAD or Designated OIC	RD or Designated OIC	

⁶⁴ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.



SUBJECT: FINANCIAL			SECTION II Page 33 of 56 Ref.: I-I
TOPIC: ADVICE FOR USE OF PS ALLOTMENT (APSA)			
DESCRIPTION	RECOMMENDING AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
I. DENR-OSEC			
a. Central Office Up to P5M	DC BD ⁶⁵	Dir FMS or Designated OIC	DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances
Up to P20M	Dir FMS or Designated OIC	ASEC Finance or Designated OIC	
Regardless of Amount	ASEC Finance or Dir FMS or Designated OIC	USEC Finance or Secretary or Designated OIC	
b. Staff Bureaus			
Regardless of amount	AO V (BO III)/AO IV (BO II) or Designated OIC	BD or ADB or Designated OIC ⁶⁶	
c. Regional Offices			
Regardless of amount	AO V (BO III) or AO IV (BO II) or AO II (BO I) or Designated OIC	RED or ARD MS or ARD TS or Designated OIC ⁶⁶	
II. Line Bureaus- EMB/MGB			
a. Central Office			
Regardless of Amount	DC or ADC AFMD/FMD or Designated OIC	BD or ABD or Designated OIC ⁶⁶	
b. Regional Offices			
Regardless of amount	DC FAD or AO IV (BO II) or Designated OIC	RD or Designated OIC	

⁶⁵ Limits of authority in the Budget Division (Central Office) per DENR SO No. 2022-85 dated February 17, 2022

- Up to P10,000 – Administrative Officer IV
- Up to P200,000 – Administrative Officer V/ Designated Section Chief
- Up to P2M – Assistant Division Chief/ Designated Assistant Division Chief
- No Limit – Chief, Budget Division/ Designated In-Charge, Budget Division

⁶⁶ The Designated OIC by the BD/RED/RD/PENRO shall sign in the absence of all designated officials.



SUBJECT: FINANCIAL			SECTION II Page 34 of 56 Ref.: I-J
TOPIC: WORK AND FINANCIAL PLAN (WFP)			
DESCRIPTION	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASES
1. Work and Financial Plans/Modification/ Revision of Financial Plan/MDP			DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances DBM Circular Letter No. 2021-11 dated October 28, 2021 (Guidelines for the Preparation and Reiteration of the Prescribed Submission of the Annual Budget Executions Plans Covering the Fiscal Year 2022 Budget)
- Regular Fund/CARP and other regular projects			
I. DENR-OSEC			
a. Central Office	Supervising/Service/ Project Director	USEC Planning and USEC Finance	
b. Staff Bureaus	BD or ABD or Designated OIC	USEC Planning and USEC Finance	
c. Regional Offices	RED or ARD MS or ARD TS or Designated OIC	USEC Planning and USEC Finance	
d. PENROs ⁶⁷	PENRO or DC MSD or DC TSD or Designated OIC	RED or Designated OIC	
II. Line Bureaus- EMB/MGB			
a. Central Office	DC or ADC PPPDD/PPIAD and DC or ADC AFMD/FMD	BD or Designated OIC	
b. Regional Office	RD or Designated OIC	BD or Designated OIC	

⁶⁷ WFP should be consolidated in the Region in accordance with DBM Guidelines.





SUBJECT: FINANCIAL			SECTION II Page 35 of 56 Ref.: I-J
TOPIC: WORK AND FINANCIAL PLAN (WFP)			
DESCRIPTION	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASES
- FASPS			
I. DENR-OSEC			
a. Central Office	Dir FASPS	USEC Planning and USEC Finance or Designated OIC	
b. Staff bureaus	BD	USEC Planning and USEC Finance or Designated OIC	
c. Regional Offices	RED	USEC Planning and USEC Finance or Designated OIC	
II. Line Bureaus- EMB/MGB			
a. Central Office	DC or ADC PPPDD/PPIAD and DC or ADC AFMD/FMD	BD or Designated OIC	
b. Regional Office	RD or Designated OIC	BD or Designated OIC	



SUBJECT: FINANCIAL			SECTION II Page 36 of 56 Ref.: I-K
TOPIC: COLLECTIONS ⁶⁸			
DESCRIPTION	LIMITS OF AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
1. Signs Order of Payment on Government Transactions			GAM Volume 1, Chapter 2, Section 33
I. DENR-OSEC			GAM Volume 1, Chapter 5, Section 39
a. Central Office	Regardless of Amount	Accountant	Executive Order (EO) No. 292, series of 1987, Chapter 5, Section 44 Presidential Decree (PD) No. 1445, Section 65 Section 4 of the General Provisions under CY 2022 GAA and its succeeding issuances COA Circular No. 2021-014 dated December 22, 2021 Guidelines on the use of Electronic Collections (e-Collection) and Electronic Payment (e-Payment) for Government Transactions
b. Staff Bureaus	Regardless of Amount	Accountant	
c. Regional Offices	Regardless of Amount	Accountant	
d. PENROs	Regardless of Amount	Accountant	
e. CENROs	Regardless of Amount	CENRO or Designated OIC	
f. PAMO	Regardless of Amount	Accountant	
II. Line Bureaus- EMB/MGB			
a. Central Office	Regardless of Amount	Accountant	
b. Regional Offices	Regardless of Amount	Accountant	

⁶⁸ A separate DENR Order shall be issued in the adoption of Digital Payments for Government Disbursements and Collections pursuant to Executive Order No. 170 dated May 12, 2022.

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SUBJECT: FINANCIAL			SECTION II Page 37 of 56 Ref.: I-K
TOPIC: COLLECTIONS ⁶⁹			
DESCRIPTION	LIMITS OF AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
2. Issuance of OR and Deposit of Collections			Section 95 Digital Payments for Government Financial Transactions, General Provisions under the FY 2022 GAA and its succeeding issuances
I. DENR-OSEC			
a. Central Office	Regardless of Amount	Cashier or Designated Cashier	
b. Staff Bureaus	Regardless of Amount	Cashier/Designated Cashier	
c. Regional Offices	Regardless of Amount	Cashier III or Cashier II or Cashier I	
d. PENROs/CENROs	Regardless of Amount	Cashier/Designated Collecting Officer	
e. CENROs	Regardless of Amount	Credit Officer/ Designated Credit Officer	
f. PAMO	Regardless of Amount	Designated Collecting Officer	
II. Line Bureaus- EMB/MGB			
a. Central Office	Regardless of Amount	Cashier or Designated Cashier	
b. Regional Offices	Regardless of Amount	Cashier or Designated Cashier	

⁶⁹ A separate DENR Order shall be issued in the adoption of Digital Payments for Government Disbursements and Collections pursuant to Executive Order No. 170 dated May 12, 2022.



SUBJECT: FINANCIAL			SECTION II Page 38 of 56 Ref.: I-K
TOPIC: COLLECTIONS⁷⁰			
DESCRIPTION	LIMITS OF AUTHORITY	APPROVING AUTHORITY	LEGAL BASES
3. Collection of Revenues			
I. DENR-OSEC			
a. Central Office	Regardless of Amount	Cashier or Designated Cashier	
b. Staff Bureaus	Regardless of Amount	Cashier/ Designated Cashier	
c. Regional Offices	Regardless of Amount	Cashier III or Cashier II or Cashier I	
d. PENROs	Regardless of Amount	Cashier/ Designated Cashier	
e. CENROs	Regardless of Amount	Credit Officer / Designated Credit Officer	
f. PAMO	Regardless of Amount	Designated Collecting Officer	
II. Line Bureaus- EMB/MGB			
a. Central Offices	Regardless of Amount	Cashier or Designated Cashier	
b. Regional Offices	Regardless of Amount	Cashier or Designated Cashier	
Notes: <ol style="list-style-type: none"> 1. Assessment shall be done by the concerned office/division/section/unit as basis for issuance of Order of Payment (Billing). <ul style="list-style-type: none"> • Administrative Concerns - Accountant • Technical Concerns - Chief of concerned division/section/unit 2. Order of Payment shall be pre-numbered by the concerned Chief of office/division/section/unit. 3. All collections shall be acknowledged thru the issuance of Official Receipt and shall be deposited in an Authorized Government Servicing Bank (AGSB) in accordance with Section 69 of PD No. 1445 dated 11 June 1978. 4. All collection should be recorded and report submitted by the Accountable Officer (Cashier, Credit Officer and Special Collecting Officer) to the Accounting Division/Section/Unit. 			

⁷⁰ A separate DENR Order shall be issued in the adoption of Digital Payments for Government Disbursements and Collections pursuant to Executive Order No. 170 dated May 12, 2022.

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SUBJECT: OTHER TRANSACTIONS			SECTION III Page 39 of 56 Ref.: II-A
TOPIC: FOREIGN-ASSISTED PROJECTS (FAPs)			
DESCRIPTION	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASES
1. Endorsement of Project Proposals to NEDA for fund sourcing	USEC Planning	Secretary	RA No. 8182 signed on June 11, 1996 (ODA Act of 1996 "An Act Excluding ODA from Foreign Debt Limit in Order to Facilitate the Absorption and Optimize the Utilization of ODA Resources, Amending for the Purpose Paragraph 1, Section 2 of RA No. 4860, as Amended
2. Endorsement of Project to ICC for approval/ extension/restructuring	USEC Planning	Secretary	
3. Endorsement to DOJ & DOF of Loan/Grant Agreement for Approval	USEC Planning	Secretary	
4. Submission of Financial Monitoring Reports (FMRs) to financing institutions	Director FASPs	ASEC FASPS or USEC Planning	DBM-COA-DOF JC No. 2-97 dated March 21, 1997, entitled, "Revised and Updated Budgeting and Accounting Guidelines and Procedures Applicable to FAPs Implemented by NGAs and GOCC", Section 5
5. Request for No Objection Letter to financing institutions	Director FASPs	USEC Planning	
6. Submission of Project Status Reports to oversight agencies	Project Director	Director FASPS	DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances
7. Extension/Completion of Project Implementation or Cancellation of portions of loan proceeds	ASEC FASPS	USEC Planning or Secretary	NEDA Board Resolution No. 30 Series of 1992 instructing NEDA Investment Coordination Committee (ICC) to review all ongoing DA-funded programs and projects, with the aim of improving ODA absorptive capacity

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SUBJECT: OTHER TRANSACTIONS			SECTION III Page 40 of 56 Ref.: II-A
TOPIC: FOREIGN-ASSISTED PROJECTS (FAPs)			
DESCRIPTION	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASES
1. Approval/Signing of Withdrawal Applications			
a. Statement of Expenditures (SOE) and Request for Replenishment	Project Manager	Dir. FASPS or ASEC FASPS or USEC Planning	
b. Request for Direct Payment of Goods and Services Per Loan/Grant Agreement ⁷¹	Project Director	Dir. FASPS or ASEC FASPS or USEC Planning	
2. Request for Deferred Payment of Import Taxes	Dir FMS or Dir FASPS	USEC Finance	

⁷¹ FASPs shall submit all related documents within thirty (3) days after completion of the transaction to FMS who shall request DBM for the issuance of the Notice of Non-Cash Availment Authority (NCAA)

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Subject: OTHER TRANSACTIONS				SECTION III Page 41 of 56 Ref.: II-B
TOPIC: SHARE OF LOCAL GOVERNMENT UNITS IN THE PROCEEDS FROM THE DEVELOPMENT AND UTILIZATION OF NATIONAL WEALTH				
DESCRIPTION	CERTIFIED BY	RECOMMENDING APPROVAL	APPROVING AUTHORITY	LEGAL BASIS
Certification on the Share of Local Government Units (LGUs) in the Proceeds from the Development and Utilization of National Wealth	PENRO Accountant	PENRO	RED	DBM-DOF-DENR-DOE JC No. 2006-1 dated February 13, 2006 (Revised Guidelines and Procedures on the Release of the Share of Local Government Units in the Proceeds from the Development and Utilization of National Wealth)

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SUBJECT: OTHER TRANSACTIONS		SECTION III Page 42 of 56
TOPIC: TRANSMITTAL/ENDORSEMENTS/REQUIRED REPORTS TO OVERSIGHT AGENCIES		
OVERSIGHT AGENCIES	SIGNING/APPROVING AUTHORITY	
DBM	Dir FMS or ASEC Finance or USEC Finance or Secretary	
COA	Dir FMS or ASEC Finance or USEC Finance or Secretary	
BIR	Dir FMS or ASEC Finance or USEC Finance or Secretary	
BTr	Dir FMS or ASEC Finance or USEC Finance or Secretary	
Congress (Senate and House of Representatives)	Dir FMS or ASEC Finance or USEC Finance or Secretary	
Office of the President	Dir FMS or ASEC Finance or USEC Finance or Secretary	

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ANNEX A

COVERAGE AND GENERAL PROVISIONS

I. FINANCIAL

A. OBLIGATION REQUEST AND STATUS (ORS) (page 10) [I-A]

The incurrence of obligations shall be made through the issuance of Obligation Request and Status (ORS) with instruction attached as Appendix 11. The ORS shall be prepared by the Requesting/Originating Office supported by valid claim documents like DVs, payrolls, purchase/job orders, itinerary of travel, etc. The Head of the Requesting/Originating Office or his/her authorized representative shall certify in the Section A of the ORS as to the necessity and legality of charges to the budget under his/her supervision, and validity, propriety and legality of SDs. The Head of the Budget Division/Unit or his/her authorized representative shall certify to the availability of allotment and such is duly obligated by signing in Section B of the ORS. The three sections of the ORS shall be accomplished as follows:

1. Box A – Certification by the Head of Requesting Office/Authorized Representative that charges to appropriations/allotments are necessary, lawful and under his/her supervision, and supporting documents are valid, proper and legal.
2. Box B – Certification by the Head of Budget Division/Unit/Authorized Representative that allotment is available and obligated for the purpose/adjustment necessary is as indicated above.
3. Box C – Status of Obligation. It shall serve as the subsidiary ledger for obligations to be maintained by the Budget Division/Unit.

References:

1. *GAM Volume I, Chapter 3, Section 11*
2. *GAM Volume II, Appendix 11 – Instructions (Obligation Request and Status)*

B. DISBURSEMENT VOUCHER (DV) (pages 11-21) [I-B]

The DV is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Division/Unit shall stamp on the face of this form the date of receipt from the requesting unit.

The instructions on how to accomplish the DV form is included in the GAM Volume II under Appendix 32 – Instruction (Disbursement Voucher)



References:

1. *GAM Volume I, Chapter 6, Section 12*
2. *GAM Volume II, Appendix 32 – Instructions (Disbursement Voucher)*
3. *GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 32.*

C. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP) (pages 22-24) [I-C]

The LDDAP, reflecting the list of names of creditors/payees and integrated the Advice to Debit Account (ADA), shall be issued by government agencies to the Modified Disbursement System-Government Servicing Banks (MDS-GSB) to authorize the bank to debit a specified amount from its available NCA to pay the creditors/payees listed in the upper portion of the LDDAP-ADA.

In the LDDAP-ADA form, the LDDAP (Box I) shall be certified correct by the Chief Accountant/Head of Accounting Division/Unit/authorized representative and approved by the Head of Agency/Authorized Official.

The instructions on how to accomplish the LDDAP-ADA form is included in the GAM Volume II under Appendix 42 – Instruction (LDDAP-ADA)

References:

1. *GAM Volume I, Chapter 6, Section 56*
2. *GAM Volume II, Appendix 42 – Instructions (LDDAP-ADA)*
3. *GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 42.*

D. CHECKS/ADVICE TO DEBIT ACCOUNT (ADA) (pages 25-27) [I-D]

1. Checks

Issuance of checks is one of the modes of disbursements. Checks shall be drawn only on duly approved Disbursement Voucher (DV) or Payroll to pay for regular expenses which cannot be conveniently nor practically paid using the ADA or not authorized to be paid using the Petty Cash Fund (PCF) or advances for operating expenses. These shall be reported and recorded in the books of accounts whether released or unreleased to the respective payees. Two types of checks are being issued by the government agencies as follows:

- a. Modified Disbursement System (MDS) Checks – are checks issued by government agencies chargeable against the account of the Treasurer of the Philippines, which are maintained with different MDS-Government Servicing Banks (GSBs).
- b. Commercial Checks – are checks issued by NGAs chargeable against the Agency Checking Account with GSBs. These shall be covered by income/receipts authorized to be deposited with AGDBs

2. Advice to Debit Account (ADA)

Like issuance of checks, ADA is also a mode of disbursement. In the LDDAP-ADA form, the ADA (Box II) shall be signed by the Cash/Treasury Unit Authorized Signatory and countersigned by the Head of Agency/Authorized Signatory. The signatories in Box II shall be bonded. The instructions on how to accomplish the LDDAP-ADA form is included in the GAM Volume II under Appendix 42 – Instruction (LDDAP-ADA)



References:

1. *GAM Volume I, Chapter 6, Section 7*
2. *GAM Volume 1, Chapter 6, Section 8*
3. *GAM Volume II, Appendix 42 – Instructions (LDDAP-ADA)*
4. *GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 42.*

E. ADVICE OF CHECK ISSUED AND CANCELLED (ACIC) (page 28) [I-E]

The ACIC is a report prepared and submitted at least daily by an agency/entity to the GSB to enable the payees to encash/negotiate the issued checks. The advice shall be promptly submitted to the GSB.

The instructions on accomplishing ACIC is provided under Appendix 39 of the GAM Volume II.

References:

1. *GAM Volume II, Appendix 39 – Instructions (Advice of Check Issued and Cancelled)*
2. *GAM Volume II, Accounting Books, Registries, Records, Forms and Reports, Appendix 39.*

F. SUB-ALLOTMENT ADVICE (SAA) (page 29) [I-F]

Centrally Managed Fund or lump sum amounts retained at the Central Office are released to the agency concerned as Operating Units through Sub-Allotment Advice (SAA).

Transfer of funds from the Central Office to the regional offices, bureaus, and PENROs and/or transfer of funds from the regional offices to its PENROs are made with this document, which shall be prepared and controlled by the Budget Division/Section/Unit and approved by authorized officials. It shall contain detailed information on the intended allocation, description and specific expenditures objects for each function/activity/purpose/project.

Reference:

1. *DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances*
2. *DBM Circular Letter No. 2019-4 dated January 14, 2019 (Guidelines on the Adoption and Use of the Budget and Treasury Management System (BTMS) for Budget Utilization)*

G. NOTICE OF TRANSFER OF ALLOCATION (NTA) (page 30) [I-G]

Notice of Transfer of Allocation shall be the authority of the regional and operating units to pay their operating expenses, purchases of supplies and materials, acquisition of PPE, accounts payable, and other authorized disbursements through the issue of MDS checks, ADA or other modes of disbursements.

- a) No MDS check/ADA shall be issued by the ROs/OU's without the covering NTA. Hence, the total MDS checks issued shall not exceed the total NTA received. NTA issued and credited to the Regular MDS Accounts of ROs/OU's for their regular operations which are programmed for a specific month shall be valid within the period prescribed under existing rules and regulations. To maximize the available NTAs of the agency, the Common Fund System policy shall be adopted whereby cash allocation balances of agencies under the Regular MDS Account shall be used to cover payment of current year's accounts payable



i.e. goods and services which have been delivered and accepted during the year charged against appropriations of prior year/s, after satisfying their regular operating requirements as reflected in their Monthly Cash Program.

- b) NTA issued by the Central office and credited to the Special MDS Accounts of ROs/OUs for payment of retirement/gratuity/terminal leave benefits as well as prior years' accounts payable shall be valid within the prescribed period under existing rules and regulations. The NTA shall be monitored through the maintenance of the Registry of Allotment and Notice of Transfer of Allocation (RANTA) by the ROs/OUs/Accounting Division/Section/Unit.

Reference:

1. *GAM Volume I, Chapter 6, Section 4*
2. *DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances*

H. MODIFICATION OF ALLOTMENT (pages 31-32) [I-H]

As a general rule, departments, bureaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs shall spend what is programmed in their respective appropriations based on the current General Appropriations Act.

In exceptional circumstances, agencies may modify the allotment issued within an activity or project upon timely submission of reports by all offices concerned. The existence of an allotment class or object of expenditure in the recipient P/A/P is not necessary for purposes of modification.

All modification in the allotment shall not entail any increase in the total amount appropriated for an activity or project.

Reference:

1. *DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances*
2. *Section 78 of the General Provisions under the FY 2022 GAA and its succeeding issuances*

I. ADVICE FOR USE OF PS ALLOTMENT (APSA) (page 33) [I-I]

In instances where an insufficiency in PS occurs and frontloading shall be resorted to, unobligated PS allotments which have been comprehensively released may be utilized subject to approval of Agency Head, based on the following:

- a. Advice for Use of PS Allotment (APSA) duly accomplished and signed by the Agency Head or his designated representative.
- b. Registry of Allotments and Obligations for PS (RAOPS) reflecting said adjustments reported in the accountability reports to be submitted to DBM, i.e., SAAODB.

Reference:

1. *DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances*

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J. WORK AND FINANCIAL PLAN (WFP) (pages 34-35) [I-J]

The Work and Financial Plan is a document that serves as an operating budget and presents the work to be undertaken. The required measures to be accomplished are expressed in the physical terms (e.g., personal services, the timing of the work) and the financial requirements per month and per quarter.

a) Work Plan (WP) or Physical Plan (PP)

The WP/PP shall contain the physical targets for the budget year broken down by quarter, and current year accomplishments (actual accomplishments as of September 30 and projected accomplishment for October to December). This serves as the overall physical plan of the Department.

b) Financial Plan (FP) shall indicate the estimated obligation program for the budget year broken down by quarter, and current year obligations (actual obligation as of September 30 and estimated obligation for October to December). This serves as the overall financial plan of the Department.

Reference:

1. *DBM NBC No. 587 dated January 3, 2022 (Guidelines on the Release of Funds for FY 2022) and its succeeding issuances*
2. *DBM Circular Letter No. 2021-11 dated October 28, 2021 (Guidelines for the Preparation and Reiteration of the Prescribed Submission of the Annual Budget Executions Plans Covering the Fiscal Year 2022 Budget)*

K. COLLECTIONS (pages 36-38) [I-K]

Receipts/Collections shall refer to all cash actually received from all sources during a given accounting period.

As a general rule, all fees, charges, assessments, and other receipts or revenues collected by departments, bureaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy in the exercise of their mandated functions, at such rates as are now or may be approved by the appropriate approving authority shall be deposited to the National Treasury as income of the General Fund. Exceptions to the foregoing are:

a) Receipts authorized by law to be recorded as a Special Account in the General Fund, Trust Fund, or a fund other than the General Fund which shall be established in accordance with rules and regulations as may be issued by the Permanent Committee (the "Permanent Committee") created under Section 45, Chapter 5, Book VI of E.O. No. 292. The said special funds may be made available for expenditure, subject to any special provision of the agencies concerned; and

b) Other instances authorized by law.

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Receipts and deposits shall be reported as follows:

- a. At the close of the business day, the Collecting Officers shall prepare the Report of Collections and Deposits (RCD) (Appendix 26) for submission to Accounting Office/Unit. The report lists all the ORs issued in numerical sequence including cancelled ones.
- b. The RCD shall be supported by documentary evidence such as duplicate copies of ORs and validated deposit slips.
- c. The Collecting government entity issuing electronic Official Receipt (eOR) should generate and submit daily to the Auditor a copy of the RCD. In case the collection system is not integrated with the accounting system, the Accounting Division/Unit shall recognize the collections and deposits based on the generated reports duly certified by the Collecting Officer/Cashier/Head of Cash/Treasury Unit.
- d. Field Offices (FOs)/Operating Units (OUs) without complete set of books shall record their collections of income chronologically in the Cash Receipts Register (CRReg). The certified copy of the CRReg together with the required supporting documents, duplicate copies of ORs and Deposit Slips (DSs) shall be submitted within five (5) days after the end of each month to the concerned mother unit (central/regional/division office) by the FOs (a unit under central/regional/division office) for review and recording of the transactions in the CRJ by the Chief Accountant (e.g., PASU).

Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable thereof and for the safekeeping thereof in conformity with law and shall be properly bonded in accordance with the law.

The DENR fees and charges may be collected through the use of Electronic Collections (e-Collections) pursuant to COA Circular No. 2021-014 dated December 22, 2021 implementing the Guidelines on the use of Electronic Collections (e-Collection) and Electronic Payment (e-Payment) for Government Transactions. As such, the use of e-collection may be made through the Collect-Aggregate-Remit (CAR) where the daily collections are done by the intermediary on behalf of the DENR and aggregated in the intermediaries' possession or control for a period of time before being remitted to the DENR's AGDB accounts or that of the National Treasury or through the Self-Collect and Credit (SCC) where the collections are done by the DENR itself in utilizing the intermediary's technology or infrastructure, and collections will not pass through the hands of the DENR Collecting Officer, but are directly credited to the DENR's AGDB accounts or that of the National Treasury.

References:

1. *GAM Volume 1, Chapter 2, Section 33*
2. *GAM Volume 1, Chapter 5, Section 39*
3. *Executive Order (EO) No. 292, series of 1987, Chapter 5, Section 44*
4. *Presidential Decree (PD) No. 1445, Chapter 5, Section 101*
5. *Section 4 of the General Provisions under the General Appropriations Act of FY 2022 and its succeeding issuances*
6. *COA Circular No. 2021-014 dated December 22, 2021 Guidelines on the use of Electronic Collections (e-Collection) and Electronic Payment (e-Payment) for Government Transactions*
7. *Section 95 Digital Payments for Government Financial Transactions, General Provisions under the FY 2022 GAA and its succeeding issuances*

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II. OTHER TRANSACTIONS

A. FOREIGN-ASSISTED AND SPECIAL PROJECTS (FASPs) (pages 39-40) [II-A]

1) Endorsement of Project Proposals to NEDA for fund sourcing

Processing of projects proposed to be financed by ODA loans or loans and grants shall be in accordance with the Investment Coordination Committee's (ICC) Guidelines and Procedures and Project Evaluation Guidelines and Procedures. These guidelines and procedures shall be updated as may be necessary to reflect the developments in government policies, procedures and methodologies regarding investment programming and project evaluation.

2) Endorsement of Project to ICC for approval/extension/restructuring

The Investment Coordination Committee (ICC) is instructed to review all ongoing foreign-assisted programs and projects and their financing, in light of the large undrawn balance for which commitment fees are being paid, and the concern for further improving Official Development Assistance (ODA) absorptive capacity.

3) Submission of Financial Monitoring Reports (FMRs) to financing institutions

All implementing agencies shall submit to the NEDA Secretariat, for the purpose of conducting the annual ODA Portfolio Review, the following project information:

- a) Status of project implementation to include:
 - i. cumulative physical targets and actual accomplishments expressed in output indicators and relative percentage accomplishments;
 - ii. corresponding budget support and funds utilization; and
 - iii. schedule of implementation, indicating whether the project would be completed on schedule, or when slippage is expected, the extend of and factors causing such slippage;
- b) Projected annual physical targets, by component and the corresponding budget requirements for the remaining years of project implementation;
- c) Explanations for implementation delays encountered, if any, and actions taken;
- d) Magnitude of and explanations for cost overruns incurred, if any, and prospective cost overruns to be incurred for the remaining years of project implementation;
- e) Summary of expenditures for land/right-of-way acquisition, capital outlays, consulting services and project management office operations; and
- f) Other information which may be relevant in assessing the progress of implementation of the project.

4) Approval/Signing of Withdrawal Applications

a. Statement of Expenditures (SOE) and Request for Replenishment

The NGA shall submit an application for replenishment with the required documents (i.e., Summary of Expenditure (SOE), Letter of Credits, Invoices, Bank Statements, etc.) with the lending institution, copy furnished the BTr on a monthly basis or when the balance of



the Working Fund/Imprest Fund has been reduced to one half of its initial amount, whichever comes first or based on the Development Partner's requirements.

b. Request for Direct Payment of Goods and Services Per Loan/Grant Agreement

The Non-Cash Availment Authority (NCAA) is the authority issued by DBM to NGAs (through BTr) to record the payment made by the lending institution direct to the suppliers, consultants, and contractors of a project. The issuance of NCAs is subject to compliance with the following:

- 1) Agencies are enjoined to submit to DBM, request/s for issuance of NCAA to cover the liquidation of their actual obligations incurred against available allotments, pursuant to DBM-COA-DOF Joint Circular 2-97 and CL No. 2003126.
- 2) Foreign loan proceeds availed through the direct payment scheme (i.e., creditors/suppliers directly paid by the lending institution upon request of the Implementing Agency) for the issuance of NCAA to be submitted to DBM, shall be supported by the following documentary requirements:
 - a. Photocopy of the application for withdrawal or equivalent document covering the amount requested;
 - b. List of allotments and corresponding obligations incurred for the specific foreign loan assisted project against where the disbursements shall be applied; and
 - c. Details of disbursements expressed both in peso and equivalent foreign currency as indicated in the application.

In case of Grant in Kind,

- a. Upon receipt of the grant-in-kind, the NGA shall request DBM for SARO/NCAA supported by the ff:
 - 1) Peso value of goods/services received; and
 - 2) Certificate of Acceptance (for goods) or progress billing (for suppliers/contractors/consultants)
- b. DBM shall evaluate the request and issue the covering SARO and NCAA, copy furnished the BTr-NCAD (National Cash Accounting Division)
- c. NGA shall record the SARO and NCAA in the books of accounts under Fund 171. The amount in the SARO shall likewise be recorded as grants and aids under Fund 171
- d. BTr-NCAD based on the SARO/NCAA furnished by DBM, shall record the constructive cash and its utilization.

Procedure for the Direct Payment Scheme

1. The NGA, upon receipt of the Allotment Release Order (ARO), shall record the same and conduct bidding with suppliers/contractors/consultants for the procurement of goods and/or services subject to the concurrence/approval of the lending institution. The NGA shall record the corresponding obligations incurred in its books of accounts.
2. The NGA upon receipt of the bill from the supplier/contractor/consultant shall submit to the lending institution an application for withdrawal from the loan account to pay for the goods and/or services.
3. The BTr, upon receipt of the withdrawal authorization/advice payment or any proof of disbursement from the lending institution, shall record the amount paid to the supplier/contractor/ consultant as proceeds from borrowings. The BTr shall furnish the concerned NGAs a copy of the Journal Voucher together with the withdrawal



- authorization/ advice of payment or any proof of disbursement received from the lending institution.
4. Upon receipt of the goods with the pertinent shipping documents, the NGA shall prepare the Certificate of Acceptance (CA) duly signed by the Property Custodian/Officer and Head of the Agency. In case of direct payment for consultancy services rendered/civil works under the loan, the cost shall be based on a certified copy of the duly approved billing. In either case, the amount shown in the CA and/or copy the duly approved billing must reconcile with the amount shown in the withdrawal authorization.
 5. The NGA shall request DBM for the issuance of an NCAA to be supported by the following documents:
 - 5.1 CA;
 - 5.2 Withdrawal authorization from the foreign lending institution;
 - 5.3 Copy of BTr Journal Voucher recording the amount paid directly by the lending institution to the supplier/contractor as proceeds of borrowings; and,
 - 5.4 List of suppliers/contractors/consultants directly paid by the lending institution.
 6. DBM shall issue the NCAA which should not exceed the allotment released for the direct payment method of loan availment. In cases when the available allotment is insufficient to cover the specific direct payment transaction, the NGA shall request DBM for the reprogramming of the Loan Proceeds (LP) component from reimbursement or working/imprest fund to direct payment method. The NGA may also request for the issuance of an additional obligational authority.
 7. The NGA shall record the NCAA in its books of accounts to liquidate the obligations incurred.

References:

1. RA No. 8182 signed on June 11, 1996 (*Official Development Assistance (ODA) Act of 1996 "An Act Excluding ODA from Foreign Debt Limit in Order to Facilitate the Absorption and Optimize the Utilization of ODA Resources, Amending for the Purpose Paragraph 1, Section 2 of Republic Act (RA) No. 4860, as Amended*)
2. DBM-COA-DOF JC No. 2-97 dated March 21, 1997, entitled, "*Revised and Updated Budgeting and Accounting Guidelines and Procedures Applicable to Foreign-Assisted Projects Implemented by National Government Agencies and Government Owned or Controlled Corporations*", Section 5
3. DBM NBC No. 587 dated January 3, 2022 (*Guidelines on the Release of Funds for FY 2022*) and its succeeding issuances
4. NEDA Board Resolution No. 30 Series of 1992 instructing NEDA Investment Coordination Committee (ICC) to review all ongoing DA-funded programs and projects, with the aim of improving ODA absorptive capacity

B. SHARE OF LOCAL GOVERNMENT UNITS IN THE PROCEEDS FROM THE DEVELOPMENT AND UTILIZATION OF NATIONAL WEALTH (page 41) [II-B]

For Budget Preparation Purposes

The projected shares of the LGUs out of the 40% of the proceeds of the national wealth from the preceding year shall be submitted to the Department of Budget and Management (DBM) by the concerned revenue collecting agencies of the national government not later than the fifteenth (15th) of March of the ensuring year. While the first quarter will be based on actual collection. This shall serve as basis for appropriation in national budget.



During Budget Execution

DBM shall release the allotment upon submission by the collecting agency to DBM of the following:

- a) Certification showing the corresponding share of
- b) each province, city, municipality and barangay where the national wealth is being developed and/or utilized, and
- c) Certificate of Actual Remittance for the preceding year from the Bureau of Treasury (BTr)

Request for the release of the shares of LGUs as certified by the collecting agencies, namely, the Bureau of Internal Revenue (BIR), the Department of Environment and Natural Resources (DENR) and the Mines and Geoscience Bureau (MGB) shall be forwarded to the DBM Central Office which in turn shall refer same to its Regional Offices together with the supporting documents for authentication and verification.

Reference:

1. *DBM-DOF-DENR-DOE JC No. 2006-1 dated February 13, 2006 (Revised Guidelines and Procedures on the Release of the Share of Local Government Units in the Proceeds from the Development and Utilization of National Wealth)*

C. TRANSMITTAL/ENDORSEMENT/REQUIRED REPORTS TO OVERSIGHT AGENCIES

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ANNEX B

LIST OF LEGAL BASES PER TOPIC

TOPIC	LAWS/GUIDELINES	TITLE/SUBJECT
Obligation Request and Status (ORS) (Page 10)	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. I, Chapter 3, Section 11-Obligation Request and Status	
	Government Accounting Manual (GAM) for National Government Agencies (NGA) Vol. II, Appendix No. 11- Instructions (ORS)	
Disbursement Voucher (DV) (Pages 11-21)	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. I, Chapter 6, Section 12- Procedures for Disbursement by Checks	
	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. II, Appendix No. 32- Instructions (DV)	
	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. II, Accounting Books, Registries, Records, Forms and Reports Appendix No. 32- Instructions (DV)	
List of Due and Demandable Accounts Payable (LDDAP) (Pages 22-24)	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. I, Chapter 6, Section 56- Procedures for Disbursement through LDDAP-ADA	
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Advice of Check Issued and Cancelled (ACIC) (Page 28)	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. II, Appendix 39- Instructions (Advice of Check Issued and Cancelled)	Prescribing the Government Accounting Manual for use of All National Government Agencies (NGAs)
	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. II, Appendix 39- Accounting Books, Registries, Records, <i>Forms and Reports</i> (Advice of Check Issued and Cancelled)	Prescribing the Government Accounting Manual for use of All National Government Agencies (NGAs)
Sub-Allotment Advice (SAA) (Page 29)	Department of Budget and Management (DBM) National Budget Circular (NBC) No. 587 dated January 3, 2022 and its succeeding issuances	Guidelines on the Release of Funds for FY 2022
	DBM Circular Letter No. 2019-4 dated January 14, 2019	Guidelines on the Adoption and Use of the Budget and Treasury Management System (BTMS) for Budget Utilization
Notice of Transfer of Allocation (NTA) (Page 30)	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. I, Chapter 6, Section 4- Notice of Transfer of Allocation	
	Department of Budget and Management (DBM) National Budget Circular (NBC) No. 587 dated January 3, 2022 and its succeeding issuances	Guidelines on the Release of Funds for FY 2022



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Modification of Allotment (Pages 31-32)	DBM NBC No. 587 dated January 3, 2022	Guidelines on the Release of Funds for FY 2022 and its succeeding issuances
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Advice for Use of PS Allotment (APSA) (Page 33)	DBM NBC No. 587 dated January 3, 2022 and its succeeding issuances	Guidelines on the Release of Funds for FY 2022
Work and Financial Plan (WFP) (Pages 34-35)	DBM NBC No. 587 dated January 3, 2022 and its succeeding issuances	Guidelines on the Release of Funds for FY 2022
	DBM Circular Letter No. 2021-11 dated October 28, 2021	Guidelines for the Preparation and Reiteration of the Prescribed Submission of the Annual Budget Executions Plans Covering the Fiscal Year 2022 Budget
Collections (Pages 36-38)	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. I, Chapter 2, Section 33- Accounting Standards for Revenue	
	Government Accounting Manual (GAM) for National Government Agencies (NGAs) Vol. I, Chapter 5, Section 39- Reporting of Collections and Deposits	
	Executive Order (EO) No. 292, series of 1987, Chapter 5, Section 44	Instituting the Administrative Code of 1987
	Presidential Decree No. 1445 dated June 11, 1978, Chapter 5, Section 101-Accountable Officers; Bond Requirement	Ordaining and Instituting a Government Auditing Code of the Philippines
	Section 4 of the General Provisions under the General Appropriations Act of FY 2022 and its succeeding issuances	
	COA Circular No. 2021-014 dated December 22, 2021	Guidelines on the use of Electronic Collections (e-Collection) and Electronic Payment (e-Payment) for Government Transactions



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	Section 95 Digital Payments for Government Financial Transactions, General Provisions under the FY 2022 GAA and its succeeding issuances	
Foreign-Assisted Projects (FAPs) (Pages 39-40)	Republic Act No. 8182 signed on June 11, 1996	An Act Excluding Official Development Assistance (ODA) from the Foreign Debt Limit in Order to Facilitate the Absorption and Optimize the Utilization of ODA Resources, Amending for the Purpose Paragraph 1, Section 2 of Republic Act No. 4860, As Amended
	DBM-COA-DOF JC No. 2-97 dated March 21, 1997, Section 5	Revised and Updated Budgeting and Accounting Guidelines and Procedures Applicable to Foreign-Assisted Projects Implemented by National Government Agencies and Government Owned or Controlled Corporations
	DBM NBC No. 587 dated January 3, 2022	Guidelines on the Release of Funds for FY 2022) and its succeeding issuances
	National Economic and Development Authority (NEDA) Board Resolution No. 30 Series of 1992	Instructing NEDA Investment Coordination Committee (ICC) to review all ongoing DA-funded programs and projects, with the aim of improving ODA absorptive capacity
Share of Local Government Units (LGUs) in the Proceeds from the Development of National Wealth (Page 41)	DBM-DOF-DENR-DOE Joint Circular No. 2006-001 Dated February 13, 2006	Revised Guidelines and Procedures on the Release of the Share of Local Government Units in the Proceeds from the Development and Utilization of National Wealth
Transmittal/Endorsement/ Required Reports to Oversight Agencies (Page 42)		