

Memorandum Order
No. 97-04
July 17, 1997

SUBJECT : Strengthening the Internal Control Policy of DENR Foreign-Assisted and Special Projects (FASPs) Officials' and Employees' Accountabilities

Pursuant to the provisions of Civil Service Commission (CSC) Memorandum Order No. 5, Series of 1985, entitled, "Study and Review of Contracts of Personnel and Management Services and of Services of Detailed Personnel" and in order to strengthen internal control system on accountabilities of DENR officials and employees, the following policies are hereby promulgated/adopted:

i) Only permanent officials and employees who are officially detailed and designated as Project Directors/Managers/ Coordinators, Assistant Project Directors/Managers/ Coordinators, Unit Heads and Finance Officers (or equivalent) to Foreign-Assisted and Special Projects (FASPs) are hereby authorized to sign or approve the following administrative and financial documents in accordance with approved guidelines on the delegation of authority in the DENR:

- Reforestation Contract;
- Infrastructure Contract (Vertical and Horizontal);
- Appointment of personnel (Casual or Contractual);
- Travel Authority/Order (TA/O);
- Itinerary of Travel (IT);
- Requisition and Issue Voucher (RIV);
- Purchase Order (P.O.);
- Disbursement Voucher (DV);
- Daily Time Record (DTR);

- Performance Evaluation Report (PER);
 - Payroll;
 - Cheques; and
 - other related documents
- ii) In the absence of the above-mentioned permanent officials and employees in a particular Foreign-Assisted and Special Project (FASP), the CENRO, PENRO, concerned RTD or the RED shall be the designated signatory for field-based FAPs while for central-based FASPs, the FASPO Director, the Administrative Service Director, the Financial and Management Service Director, the concerned Bureau Director, the Assistant Secretaries, the Undersecretaries or the Secretary and their respective permanent staff shall recommend, approve and sign the said documents.
- iii) Hence, all future appointees to these important positions in the Department's FASPs shall be permanent employees so as to strengthen the internal control system on accountability of the DENR and to promote institutionalization and sustainability of these big-budgeted FASPs.

This Order takes effect immediately and automatically revokes or amends accordingly all other previous issuances inconsistent herewith.

(Sgd.) VICTOR O. RAMOS

Secretary