



Republic of the Philippines  
**Tourism Infrastructure & Enterprise Zone Authority**

**MEMORANDUM**

**For : ALL CONCERNED OFFICES**

**From : ATTY. AL CONRAD B. ESPALDON**  
*Corporate Secretary*

**Re : Amended Signing Authority Guidelines**

**Date : 03 June 2021**

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We are respectfully furnishing your respective offices with a copy of the Amended TIEZA Signing Authority Guidelines for your information and guidance.

Thank you.

  
**ATTY. AL CONRAD B. ESPALDON**



Republic of the Philippines  
**Tourism Infrastructure & Enterprise Zone Authority**

**RESOLUTION NO. R-05-04-21**

AMENDING RESOLUTION NO. R-18-02-19-B DATED 18 FEBRUARY 2019 RE THE APPROVAL OF THE FOLLOWING GUIDELINES FOR THE SIGNING OF TRANSACTIONS OF THE TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA)

**WHEREAS**, in Disbursement Procedures, the Commission of Audit under COA Circular (COA Cir.) No. 2012-01 provided the general requirements that there should be an existence of lawful and sufficient allotment duly obligated by authorized officials (except GOCC/ GFI); and that such expenditure should be with the approval of the Head of Office or his authorized representative;

**WHEREAS**, under Sec. 4 of P.D. 1445, it provided among others that, Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency; and that Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials;

**WHEREAS**, the TIEZA Board is granted with the general powers of a corporation under the Corporation Code and such other powers as prescribed under Sec. 69, R.A. 9593, among which is the power to organize TIEZA in a manner most efficient and economical for the conduct of its business and the implementation of its mandate, and to enter into, make, perform and carry out contracts of every class, kind and description which are necessary or incidental to the realization of its purposes;

**WHEREAS**, the Chief Operating Officer retained the powers of the former General Manager of the Philippine Tourism Authority stated in Sec. 23 of P.D. 564, and in addition, exercises such powers and functions as are necessary for the implementation of the policies, plans, and programs of TIEZA as stated under Sec. 70 of R.A. 9593;

**WHEREAS**, under Sec. 2 of R.A. 11032, it is the policy of the State to adopt simplified requirements and procedures that will reduce red tape and expedite business and nonbusiness related transactions in government; and under Sec. 9(d) thereof, the number of signatories in any document shall be limited to a maximum of three (3) signatures which shall represent officers directly supervising the office or agency concerned;

**WHEREAS**, TIEZA endeavors to strengthen its internal control policies and procedures, as well as improve administrative efficiency by revising Board Resolution No. R-18-02-19-B.



**WHEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED,** to revise the Guidelines for the Signing of Transactions of TIEZA, as prescribed under R-18-02-19-B as follows:

### **1.0 COVERAGE**

This guideline for the signing of transactions of TIEZA shall be observed and adopted by all offices in TIEZA.

### **2.0 DEFINITION OF TERMS**

For purposes of official transactions in TIEZA, the following terms are hereby defined as follows:

- a. Approving Authority refers to the TIEZA official designated as an approving authority in this Resolution.
- b. Foreign Travel refers to travel that involves the crossing of international borders and requires a valid passport to go through the customs of a country of destination.
- c. Local Travel refers to travel that does not involve the crossing of international borders.
- d. Office Order refers to an order issued by the Chief Operating Officer (COO) to cover any order or policy, or the designation of an Officer-In-Charge (OIC) to temporarily perform an assignment for a specific period.
- e. Purchase Order (PO) refers to the form used by an official addressed to a supplier, to deliver a specific quantity of goods or supplies.
- f. Purchase Request (PR) refers to the form used by a requesting officer for the purchase of supplies, goods, services, and other emergency purchases if the item requested is not available in stock. It is expected that all requests made must be included in the Annual Procurement Plan (APP) unless specifically justified to be necessary in certain cases.

### **3.0 CASH ADVANCE**

The Authority to grant cash advances shall be signed by the Chief Operating Officer or his duly authorized representative.

Nonetheless, the granting of cash advances amounting to P 50,000.00 and below, shall be approved by the ACOO concerned, or the ACOO of other sectors in case of the absence of the concerned ACOO.



#### 4.0 DESIGNATION OF OFFICER-IN-CHARGE (OIC)

In case the COO shall be on temporary leave or official business, and not due to resignation, death, or legal incapacity, the COO shall designate an Officer-in-Charge from among the ACOOs.

All other OICs of the various units shall be designated by the ACOO/ OIC-ACOO of their respective sectors.

#### 5.0 TRAVEL ORDERS

##### 1. Foreign Travel

Upon the recommendation of the COO/ OIC, all office orders for foreign travel shall be signed by the Secretary of the Department of Tourism or its duly authorized representative<sup>1</sup>.

##### 2. Local Travel

PARTICULARS	OFFICE	APPROVING AUTHORITY
Length of Travel is -		
• Up to 15 calendar days	• Offices Under the Chief Operating Officer (OCOO)	Chief Operating Officer or his duly authorized representative
	• Sectoral	Assistant Chief Operating Officer or his duly authorized representative
• 16 calendar days to 1 month		Chief Operating Officer
• In excess of 1 month*		Secretary of Tourism

\*1 month is equivalent to 30 days



<sup>1</sup> E.O. 459, series of 2005 amending some provisions of E.O. 248, as amended:

Sec. 2, E.O. 459 – Subject to Section 5 hereof, all other government officials and employees seeking authority to travel abroad shall henceforth seek approval from their respective heads of agencies, regardless of the length of their travel and the number of delegates concerned. For the purpose of this paragraph, heads of agencies refer to the Department Secretaries or their equivalents. In the case of GOCCs and GFIs attached to the Office of the President, their officials and employees shall seek approval from the heads of these GOCCs and GFIs. Officials and employees of GOCCs and GFIs not attached to Office of the President shall seek approval from the department head to which they are attached.

## 6.0 APPROVAL OF DISBURSEMENT OF VOUCHERS

In no case shall the same person certify and approve the certification of expenses and disbursement vouchers.

NOTE:

- BOX A: Certifies that Expenses/Advances are necessary, lawful, and incurred under their direct supervision
- BOX B: Certifies that cash is available/subject to authority to Debit Account (if applicable), AND Certifies that supporting documents are complete and the amounts claimed are proper
- BOX C: Approves item for payment

Specifically, the signatories shall be as follows:

Particulars	Box (A)	Box (B)	Box (C)
Infrastructure Outlay	Assistant Chief Operating Officer for Architecture & Engineering Services Sector (ACOO-AESS)	Manager, Financial Services Department (FISD)	Chief Operating Officer (COO)
<b>Infrastructure Projects by Administration</b>			
Up to ₱500,000	Manager, Construction Management Department (COMD)	Manager, FISD	ACOO-AESS <sup>2</sup>
More than ₱500,000	ACOO-AESS	Manager, FISD	COO



<sup>2</sup> Sec. 70, of RA 9593, recognizes and retained the powers of the COO under Sec. 23, of PD 564, wherein, the COO may delegate any of his administrative responsibilities to other officials or employees of TIEZA, subject to the rules and regulations of the Board, as well as exercise such powers and perform such other duties as may be vested in or assign to him by the Board.

Approving Authority for payment is shifted to the ACOO of the AESS sector because he/she is in the best position to determine whether payment for the infrastructure project is warranted.



Particulars	Box (A)	Box (B)	Box (C)
<b>Personnel Services (PS)</b>			
Payment of Salaries, Wages and Benefits	Manager, Administrative Services Department (ASD)	FISD subject to limits of authority: Department Manager - ₱50,000 and above  Division Manager - below ₱50,000 to ₱20,000  Corporate Finance Services Chief (Acctg. Division) - below ₱20,000	ACOO of concerned sector/ in case of absence, Any available ACOO
<b>Maintenance and other Operating Expense (MOOE), Equipment Outlay</b>			
Up to ₱500,000	Department Manager concerned	FISD subject to limits of authority	ACOO of concerned sector/ in case of absence, Any available ACOO
More than ₱500,000	ACOO concerned	Manager, FISD	COO
<b>Maintenance and other Operating Expense (MOOE), Equipment Outlay for Departments directly under the Office of the Chief Operating Officer</b>			
Up to ₱500,000	Department Manager concerned or Head Technical Assistant	FISD subject to limits of authority	Any available ACOO
More than ₱500,000	Department Manager concerned or Head Technical Assistant	Manager, FISD	COO



Particulars	Box (A)	Box (B)	Box (C)
<b>Remittances to Government Agencies</b>			
BIR, GSIS, HMDF, PhilHealth, NHMFC, SSS, EWF, TEA, ECOPT and such other government agencies where remittances to those units are necessary	Manager, FISD	Division Manager, Accounting Division	Any available ACOO
Remittances to Bureau of Treasury (BTr) for the share of travel tax collections	Manager, FISD	Division Manager, Accounting Division	COO
<b>Replenishment of Expenses - Travelling/Various Expenses</b>			
	ACOO-AFS <sup>3</sup>	FISD subject to limits of authority	Any available ACOO <sup>4</sup>
<b>Replenishment of Expenses - Supplies</b>			
	Manager, ADSD <sup>5</sup>	FISD subject to limits of authority	ACOO-AFS <sup>6</sup>
<b>Replenishment of Expenses - Working Fund - Subsidiary Entities</b>			
	Manager, OPED <sup>7</sup>	FISD subject to limits of authority	ACOO-AMS
<b>Replenishment of Expenses - Working Fund - Satellite Offices (Travel Tax)</b>			
	Manager-TTD <sup>8</sup>	FISD subject to limits of authority	ACOO-AFS
<b>Travel Tax Working Fund (Same Day Refund)</b>			
	Manager, TTD <sup>9</sup>	FISD subject to limits of authority	ACOO-AFS
<b>Travel Tax Individual Refund</b>			
	Manager, PAD	Senior Financial Planning Specialist – Processing Section	Manager, TTD <sup>10</sup>
<b>Replenishment of Expenses - Working Fund – Flagship TEZs</b>			
	Manager, TAMD	FISD subject to limits of authority	ACOO-TEZ

In the absence of the **concerned ACOO**, any ACOO shall approve vouchers for PS, MOOE, Equipment Outlay, Replenishments and Remittances<sup>11</sup>.

<sup>3</sup> The COO under Sec. 23, PD 564, which is adopted by Sec. 70, R.A. 9593, may delegate any of his administrative responsibilities to other officials or employees of TIEZA, subject to the rules and regulations of the Board.

<sup>4</sup> *Id.*, n. 7

<sup>5</sup> ADSD handles the inventory stock of supplies as well as any requisition, hence, Department Manager (DM)-ADSD shall have the authority to certify lawfulness of supplies replenishment.

<sup>6</sup> *Id.*, n. 8, par. 1-2, par. 3 - Hence, the ACOO-AFS has the responsibility and duty to approve lawful payment of vouchers.

<sup>7</sup> OPED handles the subsidiary entities, hence, DM-OPED shall have the authority to certify lawfulness of working fund replenishment.

<sup>8</sup> TTD oversees the travel tax satellite offices, hence, DM-TTD shall have the authority to certify lawfulness of working fund replenishment for its satellite offices.

<sup>9</sup> *Id.*, n. 13

<sup>10</sup> To improve the efficiency of processing individual travel tax refunds, the signatories for Boxes A and C are now limited to officers within the Travel Tax Department.

<sup>11</sup> In order to conform with the revisions recommended, we propose to revise the provision in case of absence of the ACOO concerned. We also opted to include Replenishment in the proposed revision.



## 7.0 CHECKS AND LETTERS TO THE BANK (LTB)

PARTICULARS	COUNTERSIGN	SIGNATORIES
₱100,000 and below	<b>CHECKS</b> – Division Manager, Treasury Division or Corporate Finance Services chief <b>TRANSFER OF FUNDS</b> – Manager, FISC or Division Manager of Treasury Division	Any two (2) of the “B” signatories
More than ₱100,000 up to ₱1,000,000	<b>CHECKS</b> – Division Manager, Treasury Division or Corporate Finance Services chief <b>TRANSFER OF FUNDS</b> – Manager, FISC or Division Manager of Treasury Division	Any “A” and any “B” OR any two (2) of the “A” signatories
More than ₱1,000,000	<b>CHECKS</b> – Division Manager, Treasury Division or Corporate Finance Services chief <b>TRANSFER OF FUNDS</b> – Manager, FISC or Division Manager of Treasury Division	COO AND one (1) of signatory “A”
Remittances to Government Agencies	<b>CHECKS</b> – Division Manager, Treasury Division or Corporate Finance Services chief <b>TRANSFER OF FUNDS</b> – Manager, FISC or Division Manager of Treasury Division	Any two (2) of the “A” signatories

Note: “A” signatories refer to any Assistant Chief Operating Officer (ACOO)

“B” signatories refer to any authorized Department Manager (DM)



## 8.0 SIGNING OF CONTRACTS/ PURCHASE or JOB ORDERS/ PURCHASE REQUESTS/ REALIGNMENT OF FUNDS/ MISCELLANY

### A. SIGNING OF CONTRACTS<sup>12</sup>

In general, all contracts shall be signed by the COO/ OIC. Provided, that the general budget for the project has been previously approved by the TIEZA Board, to be duly funded and signed by the Manager of Financial Services Department/ OIC as to funds availability.

### B. APPROVAL FOR PURCHASE REQUESTS (PR)

PARTICULARS	APPROVING AUTHORITY
Up to ₱20,000	Department Manager concerned
More than ₱20,000 up to ₱500,000	ACOO concerned, in case of the offices under the COO, the COO shall be the approving authority
Above ₱500,000	Chief Operating Officer

### C. APPROVAL OF PURCHASE/ JOB ORDER (PO/JO)<sup>13</sup>

PARTICULARS	RECOMMENDING APPROVAL	APPROVING AUTHORITY (including Notice to Proceed and Notice of Award)
<b>Purchase Order or Job Order* **</b>		
- ₱50,000 and below	DM Concerned	ACOO concerned
- More than ₱50,000	ACOO concerned	COO/ OIC-COO

\* Job Order here pertains to all other Job Orders not related to status of employment.

\*\* Signatory for Funds Available shall be FISC subject to limits of authority:

- Department Manager: ₱50,000 and above
- Budget Division Manager: below ₱50,000 to ₱20,000
- Corporate Finance Services Chief (Budget Division): below ₱20,000

<sup>12</sup> Under Sec. 70, RA9593, the COO through Sec. 23(c), PD564, shall have the power to sign all acts, memorial, and resolutions of the Board.

Since the Board can enter into, make, perform and carry out contracts of every class, kind and description which are necessary or incidental to the realization of its purposes with any person, firm or corporation, private or public, and with foreign government entities (Sec. 69, RA 9593). Then the COO can sign those contracts after such contract has been approved by the TIEZA Board.

<sup>13</sup> *Id.*, n. 4; The concerned ACOO can best determine whether recommendation to the COO is proper.

D. APPROVAL FOR REALIGNMENT OF FUNDS<sup>14</sup>

PARTICULARS	APPROVING OFFICIAL
<b>MOOE/ PS</b>	
Offices under the COO	COO
- Inter-Sectoral	COO
- Sectoral	ACOO concerned
<b>INFRASTRUCTURE PROJECT</b>	TIEZA Board
<b>EQUIPMENT OUTLAY</b>	
- Up to P100,000.00	ACOO sector concerned
- More than P100,000.00	COO

E. MISCELLANY

1. COO as Appointing Authority

The COO as the Appointing Authority, shall have the power to approve the Appointment and Termination of Services of permanent employees and approval for hiring of consultants/ contractual/ Job Orders, and emergency personnel.

Acceptance of resignation and termination of Job Order, emergency, and contractual personnel shall be delegated to the ACOO concerned sector EXCEPT those assigned under the Office of the Chief Operating Officer.

2. Monetization of Leave Credits

The Application for monetization of leave credits that cover more than 30 days OR fifty percent (50%) of the accumulated leave credits<sup>15</sup> shall be upon the favorable recommendation by the ACOO of the concerned employees and must be approved by the Chief Operating Officer, subject to the availability of funds.

3. External Correspondence

- All letters and memoranda for the Office of the President and National Government Agencies must be signed and approved by the Chief Operating Officer.
- No communication which binds the Authority with respect to any legal obligation shall be released without prior approval of the Chief Operating Officer.

<sup>14</sup> *Id.*,

<sup>15</sup> CSC MC No. 16, s. 2002, dated June 24, 2002



- No information/ data/ record, shall be released to any media entity or practitioner and those information/ data/ record treated as arising out of any Freedom of Information requests shall not be released without approval of the COO.
- No legal pleading or any submission to any judicial or regulatory court shall be submitted without approval of the COO.

#### 4. Facsimile Signature

As an exemption to the Travel Tax Refund signatories, the present signatories through the "electronic check signer" system are hereby authorized.

### 9.0 SEPARABILITY CLAUSE

Should any part of this board resolution be declared invalid or unconstitutional, the parts or provisions not affected thereby shall remain in full force and effect.


### 10.0 REPEALING CLAUSE

Office Order No. 170-2017, and Board Resolution No. R-18-02-19-B, are hereby superseded and repealed by this Board Resolution. All other orders/ issuances inconsistent with this Board Resolution are hereby modified accordingly.

### 11.0 APPLICABILITY CLAUSE

This Board Resolution shall take effect immediately after the issuance of an office order implementing this board resolution, and such will remain valid unless sooner revoked or modified accordingly.

**ADOPTED**, by the TIEZA Board of Directors, through referendum, this 5<sup>th</sup> day of April 2021 in Pasay City, Philippines.

  
**USEC. EDWIN ENRILE**  
Alternate Chairperson of TIEZA Board



  
**MARK T. LAPID**  
Vice-Chairperson/TIEZA COO

**USEC. MARIA CATALINA E. CABRAL**  
Permanent Alternate, DPWH

**SEC. EMMANUEL F. PIÑOL**  
Member, Mindanao Development  
Authority

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**MARIA ANTHONETTE VELASCO-ALLONES**  
Member, TPB COO

**USEC. EPIMACO V. DENSING III**  
Permanent Alternate, DILG

**USEC. ANALIZA R. TEH**  
Permanent Alternate, DENR

*[Signature]*  
**ROY B. MARTIN**  
Director, Tourism Estate  
Development and Management  
Services Sector

*[Signature]*  
**RONALD S. ANG**  
Director, Accommodation  
Enterprises Sector

***Vacant***  
Director, Air, Sea and Land Tourism  
Transport Services Sector

***Vacant***  
Director, Travel and Tours  
Enterprises Sector

*[Signature]*  
**RICHARD THOMAS F. JOSON**  
Director, Other Tourism Enterprises Sector

