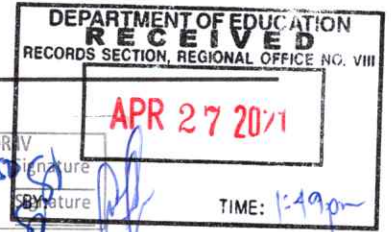




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Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM  
OUF-2021-0283



TO : REGIONAL DIRECTORS  
REGIONAL FINANCE OFFICERS  
CHIEF, BUDGET DIVISION, FINANCE SERVICE, CENTRAL OFFICE  
SCHOOLS DIVISION SUPERINTENDENTS  
SCHOOLS DIVISION FINANCE OFFICERS  
HEADS OF SECONDARY SCHOOLS - IMPLEMENTING UNITS

FROM :   
ANNALYN M. SEVILLA  
Undersecretary

SUBJECT : SUBMISSION OF INITIAL LIST OF AUTHORIZED USERS OF THE  
DBM SARO VIEWER

DATE : April 26, 2021

As a response of the Department of Budget and Management (DBM) to the directive of streamlining government processes and undertaking transactions online for ease of doing business, it transitions to the adoption of the digital Special Allotment Release Orders (SAROs) signed by the DBM Secretary to be released through the DBM SARO Viewer Application (SARO Viewer).

The SARO Viewer is a web-based application which facilitates the release of approved SAROs in digital format directly to the authorized users of recipient agencies.

In this connection, the DBM has issued Circular Letter No. 2021-6 dated March 31, 2021 titled: *"Recognition, Use, and Online Release of Digital Special Allotment Release Orders (SAROs)"*.

The specific guidelines and procedures on the release of digital SAROs are contained under Section 4.0 of the said DBM CL, summarized as follows:

1. The DBM shall officially release/issue digital SAROs **solely** through the DBM SARO Viewer;
2. The head of agency concerned, or his/her duly authorized representative, shall **submit** to the DBM the **initial list of authorized users** of the DBM SARO Viewer;
3. The steps in registering in the SARO Viewer are provided in item 4.2 thereof;
4. The steps in the downloading of SAROs from the SARO Viewer is contained in item 4.3; and
5. The dissemination of the downloaded, as well as printed, digital SARO shall be limited only for the original purpose it was made or issued.

Section 5.0 of the DBM CL provides that in the adoption of the SARO Viewer, the agency head and budget officers shall ensure that **only the authorized users in their respective offices have access in the DBM SARO Viewer**, and the dissemination/use of the downloaded and printed SAROs are

*Handwritten note:* ORD max 4-21-21



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for valid and official purposes only. Please note, however, that pursuant to Section 6.0 of the said CL, copies of the digital SAROs printed by authorized users shall not be considered as the original DBM release document but may be used by the agency for valid and official purposes, which may include submission to oversight agencies.

For the pilot implementation of the SARO Viewer, the application shall be made available to eight (8) agencies which include the DepEd. As such, we are required to submit the list of authorized users at the **maximum of three (3) users per operating unit**, using the template hereto attached. The Regional Directors shall **submit on or before April 28, 2021** the list of authorized users directly to the DBM Regional Offices concerned, copy furnished the Budget Division, Finance Service, DepEd - Central Office.

In a meeting last April 14, 2021, other documents being required by DBM Undersecretary Tina Canda for the DepEd to submit, are as follows:

1. Inventory of Secondary Schools - Implementing Units without internet connectivity; and
2. Inventory of Secondary Schools - Implementing Units without electricity.

The said inventories shall be submitted thru the Budget Division, FS, Central Office not later than April 30, 2021.

For questions/clarifications, please contact **Gilbert Morong**, Budget Division, via email address: [gilbert.morong@deped.gov.ph](mailto:gilbert.morong@deped.gov.ph) or via landline at: (02) 8637-4214.

For strict compliance.



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**CIRCULAR LETTER**

No.: 2021 - 6  
March 31, 2021

TO : **ALL HEADS OF DEPARTMENTS/AGENCIES/STATE UNIVERSITIES AND COLLEGES AND OTHER NATIONAL GOVERNMENT AGENCIES INCLUDING CONSTITUTIONAL COMMISSIONS/OFFICES**

SUBJECT : **RECOGNITION, USE, AND ONLINE RELEASE OF DIGITAL SPECIAL ALLOTMENT RELEASE ORDERS (SAROs)**

**1.0 BACKGROUND**

In pursuit of the mandated use of electronic documents and signatures to transact government business and/or perform governmental functions in accordance with Section 37 of the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 8792 (Electronic Commerce Act of 2000) and as a response to the alternative work arrangements in the bureaucracy brought about by the state of public health emergency, the Department of Budget and Management (DBM) has instituted Department Order No. 16, s. 2020, on the Recognition and Use of Digital Documents in the DBM, which mandates the standardized recognition and application of digital forms of communication and documentation for government operations. Consequently, the use of digital signatures was also officially recognized in DBM Department Order No. 17, s. 2020.

In line with the foregoing, and in accordance with State of the Nation Address (SONA) Directive 2020-007<sup>1</sup> directing the DBM to streamline government processes and undertake transactions online for ease of doing business, the DBM transitions to the adoption of digital SAROs signed by the DBM Secretary with the use of the Philippine National Public Key Infrastructure (PNPKI) offered by the Department of Information and Communications Technology (DICT), and released through the DBM SARO Viewer Application (SARO Viewer).

<sup>1</sup> Making Government Transactions Available Online dated August 5, 2020



## **2.0 OBJECTIVE**

The objective of this Circular is to institutionalize the release of SAROs in digital format through the DBM SARO Viewer.

The SARO Viewer is a web-based application which facilitates the release of approved SAROs in digital format directly to the authorized users of recipient agencies. This will eliminate the unnecessary steps of printing, physically signing, routing and releasing the printed SAROs to Agency Liaison Officers. A video presentation on the SARO Viewer is available at <https://docs.dbm.gov.ph/saro/saro/>.

The process reengineering behind this innovation is pursuant to the following principles governing the use of electronic documents and signatures in the government as enumerated in Section 38 of the IRR of RA No. 8792:

- (a) Technology Neutrality. – the application shall be available online and via multiple mobile application platforms.
- (b) Interoperability. – the application interfaces with the existing systems of the DBM providing seamless flow of critical data.
- (c) Elimination of Red Tape. – the re-examined process is simplified to make the SARO available directly to the agencies at the moment it is released in real time, maximize the functionality of technology, and to eliminate unnecessary steps in the delivery of DBM services.
- (d) Security Measures. – the DBM implements additional security features in the digital SAROs and in defining the access to the SARO Viewer to guard against unauthorized access, unlawful disclosure of information, and to ensure the integrity of stored information.
- (e) Auditability. – the SARO Viewer keeps a log of all access and transactions which shall be accessible to the Commission on Audit (COA) and the DBM internal auditors.

## **3.0 SCOPE AND COVERAGE**

- 3.1 This Circular covers the use of the DBM SARO Viewer by the following authorized users:
  - 3.1.1 DBM Users, whose access authority shall be limited to their defined coverages;
  - 3.1.2 Users from other oversight agencies, e.g. COA, as approved by the Chairperson of the Commission or his/her authorized representative; and
  - 3.1.3 Budget officers and/or counterparts from DBM client agencies, as authorized by the Head of Agency.



#### **4.0 SPECIFIC GUIDELINES AND PROCEDURES: RELEASE OF DIGITAL SAROs**

4.1 The DBM shall officially release/issue Digital SAROs solely through the DBM SARO Viewer. The printing of SAROs on security paper by the Central Printing and Releasing Unit of the Office of the DBM Secretary will be discontinued in upon the effectivity of this Circular Letter and the full adoption/implementation of the SARO Viewer by the agencies.

#### 4.2 Registration in the SARO Viewer

As a preliminary requirement, the Head of Agency concerned, or his/her authorized representative, shall submit to the DBM the initial list of authorized users of the DBM SARO Viewer, providing the necessary information such as full name, position title, and email address. For users from oversight agencies, information on pre-defined coverages shall also be submitted. A template for submission is attached herewith as Annex A. Authorized users can follow the succeeding steps to complete their registration:

- 4.2.1 Access the DBM apps portal at <https://apps.dbm.gov.ph>;
- 4.2.2 On the Login page, click on the "REGISTER NOW" button;
- 4.2.3 On the 1<sup>st</sup> Account Registration page, fill up all the required fields;
  - 4.2.3.1 On the "Analyst's Email" field, the email address will be filled as follows:
    - For authorized users from other agencies outside of DBM, indicate the email address sent by the DBM analyst/specialist concerned;
    - For DBM and other oversight agency users, indicate the email address sent by DBM-Information and Communications Technology Systems Service (ICTSS) to their email addresses;
- 4.2.4 On the 2<sup>nd</sup> Account Registration page, enter the pre-defined coverage via the dropdown selections then click submit;
- 4.2.5 Wait for the confirmation message informing that the registration has been completed; and
- 4.2.6 Wait for the email notification to the email indicated in 4.2.3.1 for the approval of the newly-registered account. The DBM Bureau/Service/Office Head shall validate the approved registered account of the users' respective coverages.

In case of change of authorized users, the Head of Agency or his/her authorized representative, shall, within three (3) working days, inform the DBM in writing, of such change. Consequently, new authorized users shall be required to undergo the same registration process and the replaced users' accounts shall be deactivated.



#### 4.3 Downloading of SAROs from the SARO Viewer

Users shall follow the succeeding steps to download the digital SAROs:

- 4.3.1 Login to the DBM Apps Portal at <https://apps.dbm.gov.ph/login>; using the user's registered account;
- 4.3.2 Locate and click the "SARO Viewer" icon on the application portal;
- 4.3.3 On the SARO Viewer dashboard, click "Downloads," then "SARO" located on the top right area of the page;
- 4.3.4 On the Downloads page, click "Retrieve" to refresh the list of SARO;
- 4.3.5 After locating the desired SARO from the list, click on its corresponding action button represented by the gear icon, and select "Download" from the dropdown;
- 4.3.6 Fill in a one-time password (OTP) which will be sent to the agency's registered email address; input and submit the OTP in the Downloads Page's pop-up screen; and
- 4.3.7 Upon confirmation of the OTP, download the digital SARO.

4.4 The dissemination of the downloaded, as well as printed, digital SARO shall be limited only for the original purpose it was made or issued.

### 5.0 RESPONSIBILITY AND ACCOUNTABILITY

The Agency heads and budget officers shall be responsible and accountable for the proper implementation of the provisions in this Circular in their respective offices. They shall likewise ensure that only the authorized users in their offices have access in the DBM SARO Viewer, and the dissemination/use of the downloaded and printed SAROs are for valid and official purposes only.

### 6.0 LEGAL RECOGNITION OF DIGITAL SAROs

Upon implementation of this Circular Letter, digital SAROs shall be recognized as the original DBM release documents. Digital SAROs shall be accorded with due legal recognition consistent with Section 7 of RA No. 8792, which states that electronic documents shall have the legal effect, validity or enforceability as any other document or legal writing. Further, for evidentiary purposes, an electronic document shall be the functional equivalent of a written document.

As reiterated under Section 7 of the IRR of RA No. 8792, "[i]nformation shall not be denied validity or enforceability solely on the ground that it is in the form of an electronic data message or electronic document, purporting to give rise to such legal effect. Electronic data messages or electronic documents shall have the legal effect, validity or enforceability as any other document or legal writing."



The same Section further provides, among others, that “for evidentiary purposes, an electronic document shall be the functional equivalent of a written document under existing laws,” and that “[w]here the law requires that a document be presented or retained in its original form, that requirement is met by an electronic document if –

(i) There exists a reliable assurance as to the integrity of the document from the time when it was first generated in its final form; and (ii) that document is capable of being displayed to the person to whom it is to be presented. xxx”

Relatedly, Section 2 of Rule 4 of the Rules on Electronic Evidence,<sup>2</sup> on copies as equivalent of originals, states that “[w]hen a document is in two or more copies executed at or about the same time with identical contents, or is a counterpart produced by the same impression as the original, or from the same matrix, or by mechanical or electronic re-recording, or by chemical reproduction, or by other equivalent techniques which accurately reproduces the original, such copies or duplicates shall be regarded as the equivalent of the original.”

Hence, in cases of court or quasi-judicial agency-issued subpoenas requesting copies of digital SAROs, a letter request shall be sent addressed to the DBM Secretary, copy furnished the DBM Administrative Service-Central Records Division (AS-CRD), which, upon approval of the request, shall be authorized to issue or print the digital SAROs stored or archived in the Application, and certify the same as an equivalent of the original.

Note, however, that copies of digital SAROs printed by authorized users, even those printed by the DBM AS-CRD within the foregoing scenario, shall not be considered as the original DBM release document. The copies of the digital SAROs, however, may be used by the agency for valid and official purposes, which may include submission to oversight agencies. Validation as to the authenticity of the digital SARO may be done using the embedded security features in coordination with the DBM-ICTSS.

## **7.0 RECOGNITION OF DIGITAL SAROs FOR AUDITING PURPOSES**

Digital SAROs shall likewise be recognized for auditing purposes, as expressly allowed in this Circular Letter. This is consistent with COA Circular No. 2020-010 dated December 2, 2020, which provides guidelines relative to the authority of COA auditors to access information and communications systems and electronic documents of audited entities relevant to the conduct of audit, with adherence to the general principles of the Data Privacy Act of 2012.

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<sup>2</sup> A.M. No. 01-7-01-SC dated July 17, 2001

## **8.0 TRANSITORY PERIOD**

By April 2021, the application shall be made available to the following agencies as part of the pilot implementation of the SARO Viewer and use of digital SARO:

- a. COA, as oversight and as implementing agency;
- b. DBM, as oversight and as implementing agency;
- c. Department of Public Works and Highways;
- d. Department of Health;
- e. National Commission for Culture and the Arts;
- f. Department of National Defense;
- g. Department of Environment and Natural Resources; and
- h. Department of Education.

This includes the release/use of Digital SARO to DPWH, DOH and DepEd by the DBM Regional Offices.

The foregoing agencies shall be required to submit the initial list of authorized users following the prescribed format in Annex A within 5 working days from the issuance of this Circular Letter. Registration of authorized users and sessions of online training on the use of the SARO Viewer shall be scheduled from April 12-21, 2021.

Upon completion of the online training, the SAROs of pilot agencies shall be released digitally through the SARO Viewer.

Full implementation of this Circular Letter, considering the feedback during pilot implementation, shall be prescribed by the DBM through the issuance of a separate Circular Letter which shall include the schedule of training for all other agencies.

## **9.0 TECHNICAL SUPPORT**

For technical concerns, authorized users are requested to contact the DBM ICTSS helpdesk at [ictsshelpdesk@dbm.gov.ph](mailto:ictsshelpdesk@dbm.gov.ph).

## **10.0 REPEALING CLAUSE**

All provisions of existing guidelines that are not consistent with this Circular Letter are hereby revised, modified and/or repealed accordingly.

## **11.0 SEPARABILITY**

If any provision of this Circular Letter is declared void or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.





**12.0 EFFECTIVITY**

This Circular shall take effect immediately.

  
**WENDEL E. AVISADO**  
Secretary

**Department of Budget and Management – SARO Viewer Application**

List of Authorized Users for \_\_\_\_\_ (Agency Name) \_\_\_\_\_

Name	Position/Office	e-Mail Address

Prepared By:

Reviewed By:

Approved By:

\_\_\_\_\_  
Budget Officer

\_\_\_\_\_  
Finance Director

\_\_\_\_\_  
Head of Agency

To be filled up by the DBM:

Checked By:

Endorsed By:

\_\_\_\_\_  
DBM Analyst

\_\_\_\_\_  
DBM Director

\*The Commission on Audit, or any other agency who will be using the SARO Viewer in its oversight functions, shall add a column to the foregoing table to specify the agency coverage of a specific user.