


Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Negros Island Region

**SCHOOLS DIVISION OF NEGROS ORIENTAL**  
**Office of the School Governance and Operations Division**  
Capitol Area, Dumaguete City

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 SGOD Office (035) 225 - 6180

November 25, 2016


**DIVISION MEMORANDUM**

No. 723 s. 2016

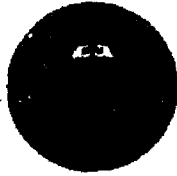
**REVISED SIGNING AUTHORITIES FOR FINANCIAL MATTERS**

TO: ASDSs  
Chiefs, CID & SGOD  
PSDS/District In-Charge  
Public Elem. & Sec. School Heads  
All Others Concerned

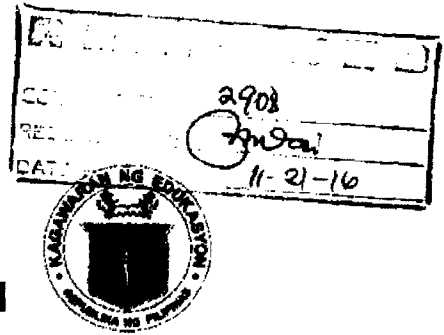
1. Attached is **NIR Regional Memorandum No. 302, s. 2016** entitled "**Revised Signing Authorities for Financial Matters**", with corresponding enclosures.
2. For the information, guidance and compliance of all concerned.

f.  **SALUSTIANO T. JIMENEZ, CESO VI**  
OIC-Office of the Assistant Regional Director  
Concurrent Schools Division Superintendent

25 NOV 2016



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF EDUCATION  
**NEGROS ISLAND REGION**



November 21, 2016

**REGIONAL MEMORANDUM**


No. 302, s. 2016

D: 11/22/16

**REVISED SIGNING AUTHORITIES FOR FINANCIAL MATTERS**

To: Schools Division Superintendents  
Assistant Schools Division Superintendents  
All Others Concerned

1. Attached is DepEd Order No. 67 s. 2016 entitled **Revised Signing Authorities for Financial Matters** which revises DepEd Order No. 66, s. 2008 re: Signing Authorities for Certain Administrative and Financial Matters in the Central and Field Offices.
2. All Division Offices are hereby advised to be guided by the signing authority and functions delegated by the DepEd Secretary to certain DepEd Officers.
3. Widest dissemination and strict compliance is directed.

  
**GILBERT T. SALSAD, Ph.D, CESO V**  
Director III  
Officer-In-Charge  
Office of the Regional Director

OARD/PAU/kcp



Republic of the Philippines  
**Department of Education**

28 OCT 2016

DepEd ORDER  
No. **67** s. 2016

**REVISED SIGNING AUTHORITIES FOR FINANCIAL MATTERS**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Division Chiefs  
All Others Concerned

1. This revises DepEd Order (DO) No. 66, s. 2008 entitled *Signing Authorities for Certain Administrative and Financial Matters in the Central and Field Offices* on the signing authorities of DepEd officers on financial matters.

2. Under this Order, the Undersecretary for Finance-Budget and Performance Monitoring (Undersecretary for Finance-BPM) shall refer to the Undersecretary assigned to oversee the Budget Division and the Education Program Delivery Unit (EPDU), while the Undersecretary for Finance-Disbursement and Accounting (Undersecretary for Finance-DA) shall refer to the Undersecretary assigned to oversee the Accounting Division and Employee Account Management Division, pursuant to DepEd Memorandum No. 166, s. 2016 on Appointment and Assignments of Undersecretaries and Assistant Secretaries. Correspondingly, a Director for Finance-BPM and a Director for Finance-DA shall be assigned to the said Undersecretaries.

3. The approval of all DepEd expenditures, contracts, agreements and payments shall be in accordance with existing budgeting, accounting and auditing rules and regulations.

4. The Secretary, who has primary authority over DepEd financial transactions, hereby delegates signing authority to certain DepEd officers, as follows:

**4.1. Authority to Conduct Activities**

4.1.1. Activities that are in accordance with the approved Work and Financial Plan (WFP), Monthly Disbursement Program (MDP), and Annual Procurement Plan (APP) for the current year of the office concerned may proceed without further need of a separate Authority to Conduct.

4.1.2. When an activity is not in the approved WFP, MDP and APP or constitutes or embodies a modification thereof, an Authority to Conduct is required for the holding of the activity. The Authority to Conduct shall be given by the following officers:

**Central Office**

Office/Amount Involved	Requesting Official	Approving Official (Policy)	Approving Official (Finance)
Not over P1,000,000.00	Head of Office/Division Chief or higher	Director concerned or higher	Director for Finance-Budget and Performance Monitoring (BPM)

Office/Amount Involved	Requesting Official	Approving Official (Policy)	Approving Official (Finance)
			Director for Finance-Disbursement and Accounting (DA)
Over P1,000,000.00 up to P30,000,000.00	Director or higher  Teachers Camp Superintendent for Baguio Teachers Camp (BTC)	Undersecretary (USec.) or Assistant Secretary (ASec.) concerned	USec. for Finance-BPM  USec. for Finance-DA
Over P30,000,000.00	USec. or ASec. Concerned	Secretary with initials of the USec. for Finance-BPM	

#### **Regional Offices, Schools Division Offices, and Schools**

Office/Amount Involved	Requesting Official	Recommending Approval	Approving Official
<b>a. Regional Office</b>			
Up to the extent of allotment released	Head of Office/Chief of Division	Assistant Regional Director (ARD)	Regional Director (RD)
<b>b. Schools Division Office</b>			
Up to the extent of allotment released	Head of Office/Chief of Division	Assistant Schools Division Superintendent (ASDS)	Schools Division Superintendent (SDS)
<b>c. School without financial staff (non-implementing unit)</b>			
Up to the extent of allotment released	School Head (SH)	ASDS	SDS
<b>d. School with financial staff (implementing unit)</b>			
Up to the extent of allotment released	Administrative Officer (AO), or in his absence, the designated Officer by the SH	-	SH or the designated OIC

#### **4.2. Purchase Request/Authority to Procure Goods and Services, Infrastructure Projects and Consultancy Services**

- 4.2.1. Procurement of goods and services, infrastructure projects and consultancy services shall be in accordance with the provisions of Republic Act No. 9184, otherwise known as the *Government Procurement Reform Act*.

4.2.2. The approval of the Purchase Request/Authority to Procure goods and services, infrastructure projects and consultancy services shall be given by the following officers:

**Central Office**

<b>Amount Involved</b>	<b>Requesting Officer</b>	<b>Approving Officer (Policy)</b>	<b>Approving Officer (Finance)</b>
<b>a. Infrastructure Projects</b>			
Not over P30,000,000.00	Head of Office/ Division Chief or Director of Administrative Service	USec. for Administration (with initials of ASec. for Procurement)	USec. for Finance-BPM
Over P30,000,000.00	USec. for Administration (with initials of ASec. for Procurement)	Secretary (with initials of USec. for Finance-BPM)	
<b>b. Goods and Services and Consultancy Services</b>			
Not over P250,000.00	Head of Office/Division Chief or higher	Director concerned or higher	Director for Finance-BPM
Over P250,000.00 up to P5,000,000.00	<ul style="list-style-type: none"> <li>• Director or higher</li> <li>• Teachers' Camp Superintendent for BTC</li> </ul>	USec. or ASec. concerned	Director for Finance-BPM
Over P5,000,000.00 up to P30,000,000.00	<ul style="list-style-type: none"> <li>• Director or higher</li> <li>• Teachers' Camp Superintendent for BTC</li> </ul>	USec. or ASec. concerned	USec. Concerned
Over P30,000,000.00	USec. concerned	Secretary (with initials of USec. for Finance-BPM)	

**Regional Offices, Schools Division Offices, and Schools**

<b>Office/Amount Involved</b>	<b>Requesting Officer</b>	<b>Recommending Approval</b>	<b>Approving Officer</b>
<b>a. Regional Office</b>			
Up to the extent of allotment released	Head of Office/ Chief of Division concerned	ARD	RD

<b>Office/Amount Involved</b>	<b>Requesting Officer</b>	<b>Recommending Approval</b>	<b>Approving Officer</b>
<b>b. Schools Division Office</b>  Up to the extent of allotment released	AO or Supply Officer	ASDS	SDS
<b>c. School without financial staff (non-Implementing unit)</b>  Up to the extent of allotment released	SH	ASDS	SDS
<b>d. School with financial staff (implementing unit)</b>  Up to the extent of allotment released	AO, or in his/her absence, the Officer designated by the SHs	-	SH or the designated OIC

4.2.3. No transaction shall be requested and approved by the same official.

4.2.4. A Purchase Request/Authority to Procure shall only be issued if accompanied by an approved Authority to Conduct, or if it is in accordance with the approved WFP, MDP and APP for the current year of the office concerned.

4.2.5. Purchases requiring special clearance, regardless of the amount, shall be coursed through the offices concerned.

4.2.6. Correspondences by the designated Bids and Awards Committee (BAC) pursuant to a Purchase Request/Authority to Procure shall be signed by the BAC Chairman, or in his or her absence, the Vice-Chairman. All BAC Resolutions shall be signed by majority of the BAC members.

4.2.7. The Resolution to Award (RTA) and Notice of Award (NOA) issued by the BAC, regardless of the amount involved, shall be approved by the Head of Procuring Entity (HOPE). For the Central Office, the HOPE is the Secretary; for the Regional Office – the Regional Director; for the Schools Division Office – the Schools Division Superintendent; and for the Implementing Unit (school with financial staff) – the School Head. For BTC, the HOPE is the Teachers' Camp Superintendent for transactions up to P 500,000.00; for transactions over P 500,000.00, the HOPE is the Secretary.

#### **4.3. Contracts<sup>1</sup> and Purchase Orders**

4.3.1. Contracts and Purchase Orders to be executed pursuant to an approved RTA and NOA shall be certified as to the Availability of Allotment and Funds by the following:

<sup>1</sup>Contracts, in this context, include only those involving procurement and/or financial transactions.

Office	Certification	
	Availability of Allotment	Availability of Funds
<b>a. Central Office</b>	Chief, Budget Division/Head of Budget Unit for BTC	Chief Accountant, Accounting Division/BTC Accountant
<b>b. Regional Office</b>	Chief of Finance Division	Head of the Accounting Unit
<b>c. Schools Division Office including schools without financial staff (non-implementing unit)</b>	Budget Officer	Head of Accounting Section
<b>d. School with financial staff (implementing unit)</b>	Disbursing Officer/Cashier Budget Officer Designate	Accountant/Bookkeeper

- 4.3.2. A Contract, Memorandum of Agreement (MOA), Memorandum of Understanding (MOU) or other instrument executing an RTA and NOA shall be approved by the following officers upon favorable endorsement by Legal Affairs or relevant Legal Unit.

#### Central Office

Office/Amount Involved	Approval	
	Purchase Order	Contract/MOA/MOU
<b>a. Infrastructure Projects (including BTC)</b>  Not over P5,000,000.00  Over P5,000,000.00 up to P30,000,000.00  Over P30,000,000.00	ASec. for Procurement USec. for Administration  Secretary (with the initials of the USec. for Finance-BPM)	ASec. for Procurement USec. for Administration  Secretary (with the initials of the USec. for Finance-BPM)
<b>b. For Goods and Services and Consultancy Services</b>  <u>Bureau/Service/Executive Office</u> Not over P5,000,000.00  Over P5,000,000.00 up to P30,000,000.00  Over P30,000,000.00	ASec. for Procurement USec. concerned  Secretary (with the initials of the USec. for Finance-BPM)	ASec. for Procurement USec. concerned  Secretary (with the initials of the USec. for Finance-BPM)

Office/Amount Involved	Approval	
	Purchase Order	Contract/MOA/MOU
<b><u>Baguio Teachers' Camp</u></b>		
Not over P1,000,000.00	Assistant Teachers' Camp Superintendent	Teachers' Camp Superintendent
Over P1,000,000.00	USec. for Administration	USec. for Administration

#### **Regional Offices, Schools Division Offices and Schools**

Office/Amount Involved	Approval	
	Purchase Order	Contract/MOA/MOU
<b>a. Regional Office</b>		
Up to the extent of allotment released	RD	RD
<b>b. Schools Division Office and school without financial staff (non-implementing unit)</b>		
Up to the extent of allotment released	SDS	SDS (with the initials of the AO)
<b>c. School with financial staff (implementing unit)</b>		
Up to the extent of allotment released	SH (with the initials of the school's Accountant / Bookkeeper)	SH (with the initials of the Accountant/Bookkeeper)

4.3.3. The USec. or ASec. in charge of the programs, projects or activities for which the Contract, Memorandum of Agreement (MOA), Memorandum of Understanding (MOU) or other instruments are entered into is hereby authorized to sign the instrument on behalf of DepEd.

4.3.4. Regardless of the amount, an instrument signed by the contracting parties shall be issued a **Notice to Proceed (NTP)** by the Assistant Secretary for Procurement for DepEd CO and by the HOPE for RO/SDO/schools. Once the contracts are notarized, all end-users from CO, RO, SDO and schools shall furnish the **Contract Management Division, Procurement Service of DepEd CO** with electronic copies of all **duly notarized contracts, purchase orders, MOAs and MOUs** within ten calendar days from issuance or execution of the said instruments.

#### **4.4. Authority to Pay, Authority to Reimburse, and Authority to Draw Cash Advance**

4.4.1. Requests for Authority to Pay, Authority to Reimburse, or Authority to Draw Cash Advance for expenses not coursed through the BAC shall be supported by an approved Authority to Conduct, or by the approved WFP, MDP and APP for the year of the office concerned, as well as the pre-audit action of the appropriate Accounting Division or Unit. The authority shall be signed by the following officers:



Office/Amount Involved	Requesting Officer	Recommending Approval	Approval
<b>a. Central Office</b>			
Not over P250,000.00	Head of Office/Division or higher	Director concerned or higher	Director for Finance-DA
Over P250,000.00 up to P5,000,000.00	Director or higher	-	Director for Finance-DA
Over P5,000,000.00 up to P30,000,000.00	USec. or ASec. concerned	-	USec. for Finance-DA
Over P30,000,000.00	USec. or ASec. concerned	USec. for Finance-DA	Secretary
<b>b. Regional Office</b>			
Up to the extent of allotment released	Head of Office/Chief of Division	ARD	RD
<b>c. Schools Division Office</b>			
Up to the extent of allotment released	Head of Office/Chief of Division	ASDS	SDS
<b>d. School without financial staff (non-implementing unit)</b>			
Up to the extent of allotment released	SH	ASDS	SDS
<b>e. School with financial staff (implementing unit)</b>			
Up to the extent of allotment released	AO, or in absence, the officer designated by the SH	-	SH or the designated OIC

#### 4.5. Authority to Download Funds

4.5.1. An Authority to Download Funds shall be issued for activities that have an approved Authority to Conduct or that are in accordance with the approved WFP, MDP and APP for the current year of the office concerned. The Authority to Download Funds shall be given by the following officers:

<b>Amount Involved</b>	<b>Recommending Approval</b>	<b>Approval</b>
<b>a. Central Office</b>		
Not over P30,000,000.00	Director for Finance- BPM	USec. for Finance- BPM
Over P30,000,000.00	USec. for Finance-BPM	Secretary
<b>b. Regional Office</b>		
Up to the extent of allotment released	Chief, Finance Division	RD

#### 4.6. **Obligation Request and Status**

4.6.1. The Obligation Request and Status (**ORS**) shall be signed by the following officials:

<b>Office</b>	<b>Requesting Officers</b>	<b>Certification as to Allotment Availability and Obligation</b>
<b>a. Central Office</b>		
Bureau/Service/ Executive Office	Head of Office	Chief of Budget Division
Baguio Teacher's Camp	Head of Unit/Office	Head of Budget Unit
<b>b. Regional Office</b>	Division Chief concerned	Chief of Finance Division
<b>c. Schools Division Office including school without financial staff (non-implementing unit)</b>	Unit Head	Head of Budget Section of Schools Division Office
<b>d. School with financial staff (implementing unit)</b>	SH	Accountant/ Bookkeeper

#### 4.7. **Sub-Allotment Release Order**

4.7.1. Funds released by the DBM to DepEd intended for the implementation of programs, projects or activities by DepEd field units shall be downloaded through a Sub-Allotment Release Order (Sub-ARO). No Sub-ARO shall be issued by the Budget Division or Budget Unit without an approved Authority to Download Funds.

4.7.2. The Sub-ARO shall be signed by the following officers:

Requesting Office	Certification of Allotment Availability	Recommending Approval	Approval
a. Central Office	Chief of Budget Division	Director for Finance-BPM	USec. for Finance-BPM
b. Regional Office	Head of Budget Unit	Chief of Finance Division	RD

#### 4.8. Inspection, Acceptance and Completion of Deliveries

All claims for payment of procurement deliveries shall be supported by documents signed by officers as enumerated below:

##### 4.8.1. Goods and Services as well as Infrastructure Projects Procured by the Central Office

##### 4.8.1.1. Items Not Available in the DBM-Procurement Service

Particulars	Inspected/ Validated by	Recommending Approval	Approval
<b>a. Inspection and Acceptance Report</b>			
i. Inspection Portion	<ul style="list-style-type: none"> <li>At least two designated members of DepEd Central Office inspectorate team</li> <li>One representative/ inspector each from Accounting and Supply Sections, for BTC</li> </ul>	-	-
ii. Acceptance Portion	<ul style="list-style-type: none"> <li>Chief, Asset Management Division- Administrative Service (AMD-AS)</li> <li>Head of Supply Section, for BTC</li> </ul>	-	-
<b>b. Certificate of Acceptance/ Completion of Deliveries</b>	<ul style="list-style-type: none"> <li>Chief, AMD-AS</li> <li>Head of Supply Section for BTC</li> </ul>	-	<ul style="list-style-type: none"> <li>ASec. for Procurement</li> <li>Teachers' Camp Superintendent for BTC procurement</li> </ul>

4.8.1.2. **Print and Nonprint Materials procured by the Bureau of Learning Resources (BLR)**

4.8.1.2.1. **For delivery to schools and school districts**

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>a. Inspection and Acceptance Report</b>			
i. Inspection Portion	At least two designated members of the school/school district/schools division inspectorate team	-	-
ii. Acceptance Portion	Supply Officer or designated Property Custodian of the school/school district/schools division	-	-
<b>b. Certificate of Acceptance</b>	Supply Officer or designated Property Custodian of the school/school district/schools division	-	SDS
<b>c. Certificate of Completion of Deliveries</b>	Chief, Production Division, BLR	-	Director-BLR
<b>d. Certificate of Final Acceptance</b>	-	Director-BLR	USec. for Curriculum and Instruction

4.8.1.2.2. **For delivery at the CO warehouse as buffer stock**

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>a. Inspection and Acceptance Report</b>			
i. Inspection Portion	At least two designated members of the BLR inspectorate team	-	-
ii. Acceptance Portion	Warehouseman of BLR	-	-
<b>b. Certificate of Completion of Deliveries</b>	Chief, Production Division, BLR	-	Director-BLR

#### 4.8.1.3. School Furniture

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>a. Inspection and Acceptance Report</b>			
i. Inspection Portion	At least two designated members of the school inspectorate team	-	-
ii. Acceptance Portion	Supply Officer or designated Property Custodian of the school	-	-
<b>b. Certificate of Completion and Acceptance</b>			
i. Central Office	EFD Personnel In-Charge of the Project	Chief, EFD	USec. for Administration
ii. Regional Office	Regional Engineer	Chief Education Program Supervisor (EPS), Education Support Services Division (ESSD)	RD
iii. Schools Division Office	Schools Division Engineer	Chief EPS, School Governance and Operations Division (SGOD)	SDS
<b>c. Summary of Deliveries</b>			
i. Central Office	EFD Personnel In-Charge of the Project	Assistant Chief, EFD	Chief, EFD
ii. Regional Office	Regional Engineer	Chief EPS, ESSD	RD
iii. Schools Division Office	Schools Division Engineer	Chief EPS, SGOD	SDS
<b>d. Post Delivery Acceptance Report</b>			
i. Central Office	Members of the Central Office (CO) Inspectorate Team and Representative from the CO	EFD Project In-Charge of the Project	Chief, EFD
ii. Regional Office	Members of the CO Inspectorate Team and Representative from the Regional Office	Regional Engineer	Chief EPS, ESSD
iii. Schools Division Office	Members of the CO Inspectorate Team and Representative from the Schools Division Office	Schools Division Engineer	Chief EPS, SGOD

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>e. Certificate of Acceptance</b>			
i. Central Office	EFD Project In-Charge of the Project	Chief, EFD	Undersecretary for Administration
ii. Regional Office	Regional Supply Officer	Chief EPS, ESSD	RD
iii. Schools Division Office	Schools Division Supply Officer or Designated School Property Custodian	Chief, EPS, SGOD	SDS

4.8.1.4. **Infrastructure Projects** (new construction and repair; excluding Public-Private Partnership Projects)

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>a. Punchlist of Corrective Works/Inspection Report</b>	Contractor's Authorized Representative as Conforme		
i. Central Office (including BTC)	EFD Personnel In-Charge of the Project	Chief EFD	-
ii. Regional Office - for school building/ classroom repairs/ constructions	EFD Personnel-In-Charge or SDE or Regional Engineer	Chief, ESSD/SGOD or duly authorized representative	-
<b>b. Certificate of Completion</b>			
i. Central Office (including BTC)	EFD Project In-Charge of the Project	Chief, EFD	USec. for Administration
ii. Regional Office	Regional Engineer	Chief EPS, ESSD	RD
iii. Schools Division Office	Schools Division Engineer	Chief, EPS, SGOD	SDS
<b>c. Certificate of Acceptance*</b>			
i. Central Office (including BTC)	EFD Personnel In-Charge of the Project	<ul style="list-style-type: none"> <li>Director of Administrative Service (for non-school building projects)</li> <li>Chief, EFD (for school building projects)</li> </ul>	USec. for Administration

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
ii. Regional Office	Regional Engineer	Chief EPS, ESSD	RD (HOPE), duly concurred by EFD Personnel In-Charge of the Project
iii. Schools Division Office	Schools Division Engineer	Chief, EPS, SGOD	SDS (HOPE), duly concurred by EFD Personnel In-Charge of the Project

*\* - Required after satisfactory compliance of the rectification requirements under the Defects and Liability Period (DLP) which should be one year after issuance of certificate of completion*

**4.8.1.5. Printing and delivery of classified and non-classified Test Materials and Certificates of Ratings**

Pertinent Documents	Inspected/ Validated By	Recommending Approval	Approval
<b>a. Inspection and Acceptance Report</b>			
i. Inspection Portion	At least two designated members of the DepEd Central Inspectorate Team and End-user representative assigned or designated by the Chief, AMD-AS	-	-
ii. Acceptance Portion	Bureau/Center Director (as end-user); or Chief, AMD-AS	-	-
<b>b. Certificate of Acceptance</b>	-	-	Bureau/Center Director (as end-user); or Chief, AMD-AS
<b>c. Certificate of Completion of Deliveries</b>	-	-	Bureau/Center Director (as end-user); or Chief, AMD-AS
<b>d. Certificate of Final Acceptance</b>	-	Bureau/Center Director (as end-user); or Chief, AMD-AS	USec. for Curriculum and Instruction

#### 4.8.1.6. Information and Communication Technology (ICT) Equipment

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>a. Inspection and Acceptance Report</b>			
a.1. Inspection Portion			
i. Central Office	At least two designated members of the DepEd Central Inspectorate Team and one ICTS representative	-	-
ii. Regional Office	At least two designated members of the DepEd Regional Inspectorate Team and one ITO representative	-	-
iii. Schools Division Office	At least two designated members of the DepEd Schools Division Inspectorate Team designated by the Chief, AMD-AS and one ITO representative	-	-
iv. School	At least two designated members of the DepEd School Inspectorate Team and the ICT Coordinator	-	-
a.2. Acceptance Portion			
i. Central Office	Chief, AMD-AS	-	-
ii. Regional Office	Regional Supply Officer	-	-
iii. Schools Division Office	Schools Division Supply Officer	-	-
iv. School	Supply Officer or Designated School Property Custodian	-	-
<b>b. Certificate of Acceptance, Certificate of Completion of Deliveries, and Certificate of Final Acceptance</b>			
i. Central Office	-	ICTS Director	USec. for Administration
ii. Regional Office	-	Regional Supply Officer	RD/ARD
iii. Schools Division Office	-	Schools Division Supply Officer	SDS/ASDS
iv. School	-	School Supply Officer or designated Property Custodian	SH for secondary school/SDS for elementary school



**4.8.2. Goods and Services Procured by Regional and Schools Division Offices and Schools**

**Regional Office**

<b>Particulars</b>	<b>Inspected/ Validated By:</b>	<b>Recommending Approval</b>	<b>Approval</b>
<b>a. Inspection and Acceptance Report</b>	RO Inspectorate Team	-	-
<b>b. Certificate of Acceptance</b>	RO Inspectorate Team	-	Regional Supply Officer
<b>c. Certificate of Completion of Deliveries</b>	RO Inspectorate Team	-	Regional Supply Officer
<b>d. Certificate of Final Acceptance</b>	RO Inspectorate Team	Chief Administrative Officer, Administrative Division	RD

**Schools Division Office and Schools**

<b>Particulars</b>	<b>Inspected/ Validated By:</b>	<b>Recommending Approval</b>	<b>Approval</b>
<b>a. Inspection and Acceptance Report</b>			
i. Schools Division Office	Schools Division/School District Inspectorate Team	-	-
ii. Schools	School Supply Officer/designated School Property Custodian (IAR to submit to Schools Division Supply Officer, in case of direct delivery to school)	-	-
<b>b. Certificate of Acceptance</b>			
i. Schools Division Office	Schools Division Inspectorate Team	Schools Division Supply Officer	SDS
ii. Schools	Schools Division/School District Inspectorate Team	School Supply Officer/designated School Property Custodian	SH
<b>c. Certificate of Completion of Deliveries</b>			
i. Schools Division Office	Schools Division Inspectorate Team	Schools Division Supply Officer	SDS
ii. Schools	Schools /School District Inspectorate Team	School Supply Officer/designated School Property Custodian	SH

Particulars	Inspected/ Validated By:	Recommending Approval	Approval
<b>d. Certificate of Final Acceptance</b>			
i. Schools Division Office	Schools Division Supply Officer	Schools Division Administrative Officer	SDS
ii. Schools	Schools Division Supply Officer	School Supply Officer/designated School Property Custodian	SH

#### 4.9. Payroll for the Payment of Salaries

4.9.1. The Personnel Division/Unit of the Central Office and field units are responsible for the preparation of Disbursement Vouchers or Payrolls for salaries, certified by the following officers:

Office/School	Certified Correct
<b>a. Central Office</b>	Chief of Personnel Division/ Head of Personnel Unit for BTC
<b>b. Regional Office</b>	Chief of Administrative Division
<b>c. Schools Division Office including school without financial staff (non-implementing unit)</b>	Head of the Administrative Unit
<b>d. School with financial staff (implementing unit)</b>	Administrative Officer, or in absence, the Personnel Officer Designate

4.9.2. The payroll for remittances to GSIS, PhilHealth, Pag-Ibig, BIR, and APDS-accredited entities shall be prepared by the Personnel Division/ Personnel Unit of the Central Office and DepEd field units.

#### 4.10. Disbursement Vouchers and Other Payrolls

4.10.1. The required certifications and ceilings shall be the same for Disbursement Vouchers (DVs) and payrolls.

4.10.2. Certification as to expenses necessary, lawful and incurred under direct supervision of the head of office/unit (Box "A" of the DV form) shall be signed by the Head of Office/Supervisor.

4.10.3. Accounting Entry (Box "B" of the DV form) and Certification as to the availability of cash, or subject to authority to debit account, and supporting documents complete and amount claimed proper (Box "C" of the DV form) shall be signed by the Chief Accountant, Accounting Division for Central Office, and by the Head of Accounting Unit, in the case of BTC, Regional and Schools Division Offices and schools with financial staff (Implementing Units).

4.10.4. Approval of payment (Box "D" of DV form) shall be signed by the following officers:

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
<b>a. Central Office</b>		
<b><u>Bureau/Service/Executive Office</u></b>		
Not over P1,000,000.00	Bureau/Service Director concerned	Bureau/Service Director concerned
Over P1,000,000.00 up to P5,000,000.00	Director for Finance-DA	Director for Finance-DA
Over P5,000,000.00 up to P30,000,000.00	USec. for Finance-DA	USec. for Finance-DA
Over P30,000,000.00	Secretary	Secretary
<b><u>Baguio Teachers' Camp</u></b>		
Not over P1,000,000.00	Teachers' Camp Superintendent	Teachers' Camp Superintendent
Over P1,000,000.00 up to P5,000,000.00	Teachers' Camp Superintendent	Usec. for Administration
Over P5,000,000.00 up to P10,000,000.00	USec. for Administration	USec. for Finance-DA
Over P10,000,000.00	USec. for Finance-DA	USec. for Finance-DA
<b>b. Regional Office</b>		
Up to the extent of allotment released	RD	RD
<b>c. Schools Division Office</b>		
Up to the extent of allotment released	SDS	SDS
<b>d. School without financial staff (non-implementing unit)</b>		
Up to the extent of allotment released	SDS	SDS
<b>e. School with financial staff (implementing unit)</b>		
Up to the extent of allotment released	SH	SH

**4.11. Checks and List of Due and Demandable Accounts Payable – Authority to Debit Account (LDDAP-ADA)**

4.11.1. In conformity with DBM Circular No. 2013-16, s. 2013, DepEd promotes the checkless settlement of claims demanded by its creditors. Part I of the LDDAP-ADA is the “List of Due and Demandable Accounts Payable (LDDAP)” and Part II is the “Advice to Debit Account (ADA) which is the mode of payment in lieu of check. The authorized signatories for the check and ADA are the same. Likewise, the authorized approving officials for LDDAP and disbursement voucher/payroll are the same.



4.11.2. LDDAP-ADA shall be utilized for the payment of DVs/payrolls except for:

- i. cash advances;
- ii. regular payroll;
- iii. tax remittance which is paid through Tax Remittance Advice, if chargeable to the Modified Disbursement Scheme bank account and paid through check, if chargeable to the Trust bank account;
- iv. remittances to GSIS, PAG-IBIG and PHILHEALTH;
- v. payments amounting to P1,000.00 and below to payees with bank accounts other than the authorized government depository bank (LBP for DepEd Central Office).

4.11.3. The LDDAP-ADA shall be prepared by the Accounting Division for CO transactions, and by the Head of Accounting Unit in the case of BTC, Regional and Schools Division Offices and schools with financial staff (Implementing Units). The approved amount shall be automatically credited to the bank account of the payee.

4.11.4. Checks with corresponding Advice of Checks Issued and Cancelled (ACIC) addressed to the designated government servicing bank (Land Bank of the Philippines in the case of CO) for the payment of DVs/payrolls shall be prepared by the Cash Division for CO transactions, and by the Cash Unit for BTC, Regional and Schools Division Offices and schools with financial staff (Implementing Units).

4.11.5. Part I of the LDDAP-ADA form shall be signed by the following officers:

Office/Amount Involved	Certified Correct in accordance with the existing budgeting, accounting and auditing rules and regulations	Assumption of full responsibility for the accuracy of the listed claims and authenticity of the supporting documents
<b>a. Central Office</b>  <u><b>Bureau/Service/Executive Office</b></u>  Up to P 5,000,000.00 Over P 5,000,000.00 up to P30,000,000.00 Over P30,000,000.00	 Chief Accountant	Director for Finance-DA  USec. for Finance-DA Secretary (with initials from USec. for Finance-DA)
<u><b>Baguio Teachers' Camp</b></u>  Up to P500,000.00  Over P500,000.00 up to P30,000,000.00 Over P30,000,000.00	 BTC Accountant	Teachers Camp Superintendent  USec. for Finance-DA Secretary (with initials from USec. for Finance-DA)
<b>b. Regional Office</b>  Up to the extent of the allotment released	Finance Schools Division/Accountant, Accounting Unit	RD or his duly designated alternate
<b>c. Schools Division Office including school without financial staff (non-implementing unit)</b>  Up to the extent of the allotment released	Head, Accounting Section	SDS or his duly designated alternate
<b>d. School with financial staff (implementing unit)</b>  Up to the extent of the allotment released	Bookkeeper	SH

4.11.6. The signing officers for checks, ACIC and Part II of the LDDAP-ADA form are as follows:

Amount Involved	Signing Official	Countersigning Official
<b>a. Central Office</b>		
<b><u>Bureau/Service/Executive Office</u></b>		
Up to P1,000,000.00	Chief of Cash Division	Director for Finance Service-DA
Over P1,000,000.00 up to P5,000,000.00	Director for Finance Service-DA	USec. for Finance-DA
Over P5,000,000.00 up to P30,000,000.00	Any other USec.	USec. for Finance-DA
Over P30,000,000.00	USec. for Finance-DA	Secretary
<b><u>Baguio Teachers' Camp</u></b>		
Up to P500,000.00	Head of Cash Unit	Teachers' Camp Superintendent
Over P500,000.00 up to P1,000,000.00	Assistant Teachers' Camp Superintendent	Teachers' Camp Superintendent
Over P1,000,000.00 up to P5,000,000.00	Teachers' Camp Superintendent	USec. for Administration
Over P5,000,000.00 up to P10,000,000.00	USec. for Administration	USec. for Finance-DA
Over P10,000,000.00	USec. for Administration	USec. for Finance-DA
<b>b. Regional Office</b>		
Up to the extent of the allotment released	<ul style="list-style-type: none"> <li>• Cashier</li> <li>• Chief of Administrative Division (alternate)</li> </ul>	RD
<b>c. Schools Division Office including school without financial staff (non-implementing unit)</b>		
Up to the extent of the allotment released	<ul style="list-style-type: none"> <li>• Cashier</li> <li>• Chief of Administrative Division (alternate)</li> </ul>	SDS

Amount Involved	Signing Official	Countersigning Official
<b>d. School with financial staff (implementing unit)</b>		
Up to the extent of the allotment released	Cashier/ Disbursing Officer	SH

5. The delegation of functions herein does not preclude the Secretary from exercising such functions when necessary in the interest of public service. Further, nothing in this Order shall be construed as limiting the power of the Secretary to review, modify, or reverse, in accordance with existing laws, rules, and regulations, any action taken by officers pursuant to this Order.

6. Item IV of DO 66, s. 2008 and DO 41, s. 2009 entitled *Revision to DepEd Order No 66, s. 2008 (Signing Authorities for Certain Administrative and Financial Matters in the Central and Field Offices)* are hereby repealed. All other Orders, Memoranda, Circulars, and related issuances inconsistent herewith are deemed repealed, revoked or amended accordingly.

7. This Order shall take effect immediately upon issuance.

8. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
 Secretary

References:

DepEd Order Nos.: 41, s. 2009; (66, s. 2008)

To be indicated in the Perpetual Index  
under the following subjects:

ALLOTMENT  
 AUTHORITY  
 CONTRACTS  
 EQUIPMENT  
 FUNDS  
 OFFICIALS  
 POLICY  
 PROCUREMENT  
 PROJECTS  
 PURCHASE  
 SERVICES