



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DIGOS CITY

Office of Schools Division Superintendent

DIVISION MEMORANDUM
OSDS-2023- 012

To : Assistant Schools Division Superintendent
Chief Education Supervisors
Administrative Officer V
Administrative Officer IV (HRMO)
Administrative Officer IV (Asset Management Unit)
Elementary and Secondary School Heads
All Other Concerned

Subject: REVISED DESIGNATION OF UNDERSECRETARIES AND ASSISTANT SECRETARIES TO THEIR STRANDS AND FUNCTIONAL AREAS OF RESPONSIBILITIES AND REVISED SIGNING AUTHORITIES

Date : January 10, 2023

1. Pursuant to DepEd Order No. 001, s. 2023 dated January 09, 2023 re: **"Revised Designation of Undersecretaries and Assistant Secretaries to their Strands and Functional Areas of Responsibilities and Revised Signing Authorities"**.

2. With the recently concluded Strand Management Review (MR) on Organization and Workforce Capacity as the preliminary activity to the proposed reengineering of the Department of Education (DepEd), the Department of Education deems it appropriate to amend the following: (a) DepEd Order 45, s. 2022, re: **"Designating the Undersecretaries and Assistant Secretaries to their Strands and Functional Areas of Responsibilities."** (b) DepEd Order 46, s. 2022, re: **"Amendments to DepEd Order No. 043, s. 2022 (Omnibus Travel Guidelines for all Personnel of the Department of Education),"** (c) DepEd Order No. 42, s. 2022 **"Delegation of Signing Authority to the Undersecretary-Chief of Staff,"** and (d) DepEd Order No. 23, s. 2021 **(Revised Signing Authorities for Administrative and Financial Matters in the Department of Education).**" This is a necessary step in ensuring the proper alignment of the DepEd's mandates, processes and systems towards the effective implementation of the Basic Education development Plan (BEDP) 2030, the continuous improvement of DepEd's Quality Management System (QMS), and the proper alignment of the current organization with the DepEd's approved



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organizational structure and clustering of offices in its 2013 Rationalization Program.

3. This Order is being issued pursuant to the provisions of the Revised Administrative Code, Republic Act (RA) No. 9155, also known as the Governance of Basic Education Act of 2001, and other existing laws, which empower the Secretary to delegate authority to the officers and employees under her direction, and to promulgate the administrative issuances necessary for the efficient administration of the offices under the Secretary and for the proper execution of the laws, the same being incidents of the Secretary's power of supervision and control over the DepEd her responsibility for the exercise of DepEd's mandate, powers, and functions, and her overall authority over the operations of the DepEd.

4. Consistent with the principles of accountability and shared governance, and guided by the policy of ensuring harmony, synchronicity, interdependence, and unity in the working relationships within and between the different strands under DepEd, the foregoing delegations of authority and designations aim to improve upon the previous reporting structures, functions, and staffing complements of the DepEd bureaus, services, divisions, offices, and units to ensure their relevance and responsiveness to the changing environment, the development needs of the learners and stakeholders, and the pursuit of long-term education reforms at various organizational levels.

5. In delineating the authorities and accountabilities of the Executive Committee (ExeCom) members over their respective functional areas of responsibility, and the offices and units under them, this Order shall likewise place certain DepEd offices and units in their appropriate strand based on the similarity of functions and objectives of the offices and units. Accordingly, the following are the organizational strands of the DepEd:

- a. Curriculum and Teaching ("CT")**
- b. Human Resource and Organizational Development ("HROD")**
- c. Operations ("Ops")**
- d. School Infrastructure and Facilities ("SIF")**
- e. Legal and Legislative Affairs ("LLA")**
- f. Administration ("ADMIN")**
- g. Finance**
- h. Procurement**

6. Excerpts from the Annex C of DepEd Order No. 001, s. 2023 or the Revised Signing Authorities

A. PERSONAL APPOINTMENTS



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i. Executive Officials

Office/Position	Recommending Approval	Appointing Authority
a. Undersecretary/ Assistant Secretary/Bureau Directors/ Service Directors	Secretary	President of the Republic of the Philippines
b. Regional Director (RD) and Assistant Regional Director (ARD)	Secretary	President of the Republic of the Philippines
c. Schools Division Superintendent (SDS) and Assistant Schools Division Superintendent (ASDS)	Secretary	President of the Republic of the Philippines

*Appointments to third level positions shall be approved by the President of the Republic of the Philippines, as recommended by the Secretary, who shall take into consideration the submission / recommendation of DepEd National Search Committee (NSC).

ii. Employees and Teaching Personnel

Office/Position	Certification		Approving Authority
	Compliance with Requirements	Screening and Qualification of Appointees	
Schools Division Office			
a. Division Chief and below	Administrative Officer V, Administrative Section or Highest Ranking HRMO	ASDS	SDS
b. School Head and below	Administrative Officer V, Administrative Section or Highest Ranking HRMO		

iii. Hiring and Renewal for Contracts of Service and/or Job Order Consultants Employees, including Highly-Technical Consultants

Refer to the Office Order OO-OSEC-2019-007 dated January 22, 2019 and Memorandum OM-HROD-2022-0271.



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iv. Designation of Officers-in-Charge (OIC) and Special Disbursing Officers (SDOs)

Office/Position	Recommending Approval	Approval
c. Schools Division Office		
1. SDS/ASDS	RD and Undersecretary for Operations	Undersecretary for HROD
2. Division Chief and School Heads	ASDS	SDS

- The Designation of Special Disbursing Officers shall be approved by the Undersecretary for Finance at the Central Office; Regional Director of the Regional Office; Schools Division Superintendent at the Schools Division Office and Schools.

B. PERSONNEL MOVEMENTS

i. Reassignment and Transfer of DepEd Employees to another DepEd Unit/Office

c. Schools Division Office

Position	Within the SDO		To CO or another SDO/Region	
	Recommending Approval	Approval	Recommending Approval	Approval
SDS/ASDS	N/A	N/A	Undersecretary for Operations	Undersecretary for HROD
Division Chief	ASDS	SDS	SDS	Undersecretary for HROD
Below Division Chief	Division Chief and ASDS	SDS		
School Head	ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region/ Undersecretary for HROD
Teaching and Non-teaching positions in the school	School Head and ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region/ Undersecretary for HROD

ii. Secondment and Detail of DepEd Employees

Office	Recommending Approval	Approval
a. Central Office	Undersecretary/Assistant Secretary in charge	Undersecretary for HROD
b. Regional Office	Regional Director	
c. Schools Division Office		
d. Schools		



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C. OFFICIAL FOREIGN TRAVEL

Office /Position	Recommending Authority	Approving Authority
c. Schools Division Office		
1. Schools Division Superintendent (SDS), and Assistant SDS	RD	Undersecretary for Operations
2. Division Chief, and Below, including PSDS	SDS	Undersecretary for Operations
d. Schools		
1. School Head	SDS	Undersecretary for Operations
2. Teaching personnel, and Non-Teaching personnel	SDS	Undersecretary for Operations

D. OFFICIAL LOCAL TRAVEL

Office /Position	Recommending Authority	Approving Authority
c. Division Office		
1. SDS	None	RD (for destinations outside the Division only)
2. ASDS	SDS (for destinations outside the Division only)	RD (for destinations outside the Division only)
	None (for destinations within the Division)	SDS (for destinations within the Division)
3. Division Chief, and Below, including PSDS	ASDS	SDS
d. Schools		
1. School Head (SH)	ASDS	SDS
2. Teaching personnel, and Non-Teaching personnel (for destination within the Division)	None	SH
3. Teaching personnel, and Non-Teaching personnel (for destination outside the Division)	SH	SDS

E. PERSONAL FOREIGN TRAVEL



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Office/Position	Recommending Authority	Approving Authority
c. Division Office		
1. Schools Division Superintendent (SDS), and Assistant SDS	RD	Undersecretary for HROD
2. Division Chief, and Below, including PSDS	SDS	RD
d. Schools		
1. School Head	SDS	RD
2. Teaching personnel, and Non-teaching personnel	SDS	RD

F. PERMISSION TO OUTSIDE STUDY, TEACH OR PRACTICE A PROFESSION

Office/Position	Recommending Authority	Approving Authority
c. Schools Division Office		
1. SDS/ASDS	RD	Undersecretary for HROD
2. Division Chief	ASDS	SDS
3. Below Division Chief	Division Chief	SDS
d. Schools		
1. School Head/Head Teacher	ASDS	SDS
2. Teaching and Non-teaching personnel	School Head and ASDS	SDS
e. DepEd Lawyers		
Limited authority to teach or practice law for: 1. Attorney positions across governance levels 2. Other non-lawyer item in DepEd	CO - Bureau/Service Director and Assistant Secretary for Legal and Legislative Affairs RO and SDO - Regional Director in charge and Assistant Secretary for Legal and Legislative Affairs	Undersecretary for Legal and Legislative Affairs

G. APPLICATIONS FOR SICK/VACATION/STUDY/MATERNITY/PATERNITY/LEAVE AND GRANT OF SERVICE CREDITS FOR TEACHERS

i. Sick/Vacation/Study/Maternity/Paternity Leave



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Office/ Position	Up to 60 Calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
c. Schools Division Office				
1. SDS/ASDS	ARD	RD	ARD	Undersecretary for Operations
2. Division Chief	ASDS	SDS		
3. Below Division Chief	Division Chief	ASDS	Division Chief and ASDS	SDS
d. Schools				
1. School Head/Head Teacher/TIC	ASDS	SDS	ASDS	SDS
2. Teaching and Non-teaching personnel	School Head	ASDS	School Head and ASDS	SDS

ii. Grant of Service Credits of Teachers

The special order for the grant of service credits for teachers shall be signed by the SDS upon recommendation of School Head. Please refer to **DepEd Order NO. 53, s. 2003** entitled *Updated Guidelines on Grants on Vacation Service Credits to Teachers*, with **DepEd Order No. 84, s. 2003** entitled *Updated Guidelines on Grant of Vacation Service Credits to Teachers*, and **DepEd Memorandum No. 077, s. 2022** or the *Computation of Public School Teachers' Proportional Vacation Pay for SY 2021-2022*.

H. RETIREMENT

Particulars	Central Office	Regional Office	Schools Division Office
On cash advances, accounts receivable, and travelling expenses paid in advance	Chief of Accounting Division	Chief of Finance Division	Head of Accounting Unit
On cash Accountability	Chief of Cash Division	Chief of Finance Division	Head of Accounting Unit
On Provident Fund Loan	Chief of Employee Account Management Div.	Chief of Finance Division	Head of Accounting Unit
On property accountability	Chief of Asset Management Div.	Chief of Administrative Division	Head of Admin.
On attendance records and salary overpayment	Chief of Personnel Division	Chief of Administrative Division	Head of Admin.
On pending administrative case	Director of Legal Service	Legal Officer	Legal Officer



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On records borrowed	Chief of Records Division	Chief of Administrative Division	Records Officer
On books/materials borrowed	Librarian/ Chief of General Services Div.	Librarian or counterpart	Librarian or counterpart
Tools, Instruments and Equipment borrowed	*In the case of BLR Cebu; Administrative Assistant III (Tool Keeper)		
Recommending Approval	Director of BHROD	ARD	SDS
Approval	Asst. Secretary/ Undersecretary in charge	RD	SDS

- Clearance for ASDS, SDS and ARD must be approved by the Undersecretary for Operations upon recommendation of RD.

I. RESIGNATION

Office/Position	Recommending Approval	Approval
c. Schools Division Office		
1. Division Chief	ASDS	SDS
2. Below Division Chief	Division Chief	SDS
d. Schools		
1. School Head/Head Teacher	ASDS	SDS
2. Teaching and Non-teaching personnel	School Head and ASDS	SDS

a. Resignation of personnel in third level positions will be approved by the President of the Republic of the Philippines, with recommending approval of the Secretary.

J. TERMINATION OF APPOINTMENT AND DROPPING FROM THE ROLLS

Office/Position	Recommending Approval	Approval
c. Schools Division Office		
• SDS/ASDS	Secretary	President of the Republic of the Philippines
• Division Chief	ASDS	SDS
• Below Division Chief	Division Chief and ASDS	SDS
d. Schools		
• School Head/Head Teacher	ASDS	SDS
• Teaching and Non-teaching personnel	School Head and ASDS	SDS



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K. NOTICE OF SALARY ADJUSTMENT (NOSA) AND NOTICE OF STEP INCREMENT (NOSI)

Office/Position	Recommending Approval	Approval
c. Schools Division Office		
• SDS/ASDS	Chief of Personnel Division and Director of BHRD	Undersecretary for HROD
• Division Chief and below	Chief of Admin. And ASDS	SDS
d. Schools		
• School Head/Head Teacher/Teaching and Non-teaching personnel	Chief of Admin. And ASDS	SDS

L. EQUIVALENT RECORD FORM

Endorsement (School)	Recommending Approval (SDO)	Approval (RO)
School Head	Head of Admin, SDS	Regional Director

M. AUTHORITY TO RENDER OVERTIME SERVICES

Governance Level	Recommending Approval	Approval
c. Schools Division Office		
• Division Chief and below	ASDS	SDS

N. PROPERTY AND SUPPLY ISSUANCES

iii. Division Office

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Administrative Officer V	Schools Division Superintendent
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Administrative Officer V	Schools Division Superintendent
Report of Supplies and Materials Issued (RSMI)	Division Supply Officer	Administrative Officer V
Inspection and Acceptance Report (IAR)	Inspection Officer/ Inspection Committee	Division Supply Officer
Waste Materials Report (WMR)	Division Supply Officer	Chairman, Disposal Committee



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Forms	Recommending Approval	Approval
Relief of Accountability - Semi Expendables	Property Custodian	Administrative Officer V
Relief of Accountability – PPE	Administrative Officer V	COA - DO

	Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Division Supply Officer	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee)	Head of requisitioning office
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	Division Supply Officer
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	COA - DO

	Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Division Supply Officer	Accountable Officer
Property Acknowledgment Receipt (PAR)	Division Supply Officer	Accountable Officer
Property Transfer Report (PTR)	Division Supply Officer	Supply Officer of receiving office

iv. Elementary and Non-IU Secondary Schools

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Division Supply Officer	Schools Division Superintendent
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Division Supply Officer	Schools Division Superintendent
Report of Supplies and Materials Issued (RSMI)	Division Supply Officer	Schools Division Superintendent
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee	Division Supply Officer



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Forms	Recommending Approval	Approval
Waste Materials Report (WMR)	Division Supply Officer	Chairman, Disposal Committee
Relief of Accountability - Semi Expendables	Property Custodian	Division Supply Officer
Relief of Accountability - PPE	Division Supply Officer	COA - DO

Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Schools Division Superintendent
Requisition and Issue Slip (RIS) for PPE	Schools Division Superintendent
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	COA-DO

Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Accountable Officer
Property Acknowledgment Receipt (PAR)	Accountable Officer
Property Transfer Report (PTR)	Supply Officer / Property Custodian of receiving office

v. Secondary Schools (IU)

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Supply Officer/Property Custodian	School Head



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Forms	Recommending Approval	Approval
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Supply Officer/Property Custodian	School Head
Report of Supplies and Materials Issued (RSMI)	Property Custodian	Supply Officer
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee	Supply Officer/Property Custodian
Waste Materials Report (WMR)	Supply Officer/Property Custodian	Chairman, Disposal Committee
Relief of Accountability – Semi Expendables	Property Custodian / School Head	Supply Officer
Relief of Accountability – PPE	Division Supply Officer	COA DO
Requesting Party		Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Accountable Officer (DepEd Employee)	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee)	School Head
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	School Head
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	COA DO
Issuing Party		Receiving Party
Inventory Custodian Slip (ICS)	Supply Officer/Property Custodian	Accountable Officer
Property Acknowledgment Receipt (PAR)	Supply Officer/Property Custodian	Accountable Officer
Property Transfer Report (PTR)	Supply Officer/Property Custodian	Supply Officer / Property
Forms	Recommending Approval	Approval
		Custodian of receiving office



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**J. CHECKS AND LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE –
AUTHORITY TO DEBIT ACCOUNT (LDDAP-ADA)**

TRANSACTION / ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
Checks, Advice of Checks Issued and Cancelled (ACIC) and Part II of LDDAP-ADA form	CENTRAL OFFICE:		
	Amount	Signing Official	Countersigning Official
	Up to P1M	Chief, Cash Division	Director for Finance
	Over P1M up to P10M	Director for Finance	Undersecretary for Finance
	Over P10M	Undersecretary in charge	Undersecretary for Finance
	BAGUIO TEACHER'S CAMP:		
	Amount	Signing Official	Countersigning Official
	Up to 1M	Head of Cash Unit	Teacher's Camp Superintendent
	Over P1M up to P10M	Teacher's Camp Superintendent	Undersecretary for Administration
	Over P10M	Undersecretary for Administration	Undersecretary for Finance
	REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS		
	Amount	Signing Official	Countersigning Official
	Regional Office		
	Up to the extent of the allotment received	Cashier, or in his/her absence, the Chief of Administrative Division	RD, or in his/her absence, the ARD
	Schools Division Office		
	Up to the extent of the allotment received	Cashier, or in his/her absence, the Chief of Administrative Unit	SDS, or in his/her absence, the ASDS
	School		
	Non-IU School Up to the extent of the allotment received	- Cashier/Disbursing Officer - Administrative Officer	SH or the School's OIC as designated by the SDS



Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
a. Central Office		
Not over P10 Million	Director for Finance	
Over P10 Million	Undersecretary for Finance	
b. Baguio Teacher's Camp		
Not over P10 Million	Teachers' Camp Superintendent	
Over P10 Million up to P50 Million	Teachers' Camp Superintendent	Undersecretary for Administration
Over P50 Million	Undersecretary for Administration	Undersecretary for Finance
c. Regional Office		
Up to the extent of allotment received	RD, or in his/her absence, the ARD	
d. Schools Division Office		
Up to the extent of allotment received	SDS, or in his/her absence, the ASDS	
e. IU School		
Up to the extent of allotment received	SH or the School's OIC designated by the SDS	
f. Non-IU School		
Up to the extent of allotment received		SH or the School's OIC designated by the SDS (for MOOE only)



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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. (DVs for ROs and Dos). The Summary of 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.

I. DISBURSEMENT VOUCHER (DVS)

1. The required certifications for specific ox of the DVs shall be as follows:
- a. Box “A” – Certification as to expense necessary, lawful and incurred under direct supervision of the Head of Office/Unit.
 - b. Box “B” – Accounting Entry (to be accomplished by Accounting/Division/Unit/School’s Accountant or Bookkeeper).
 - c. Box “C” – Certification as to the availability of cash, or subject to authority to debit account, and supporting documents complete and amount claimed proper
2. The said boxes in the DV shall be signed by the following:

	Box “A”	Box “C”
a. Central Office		
i. Bureau/Service/ Executive Office	Division Chief or higher official concerned	Chief Accountant
ii. BTC	Head of Unit or higher	
iii. BLR Cebu	Director III of BLRC	Chief Accountant – DepEd CO
b. Regional Office	Division Chief or Unit Head	Regional Accountant
c. Schools Division Office	Division Chief or Unit/ Section Head	SDO Accountant
d. IU School	Administrative Officer, or Officer In-Charge of the Project	School’s Accountant/ Bookkeeper

3. Approval of payment (Box “D” of DV Form) shall be signed by the following officials:



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H. PAYROLL FOR THE PAYMENT OF SALARIES AND OTHER BENEFITS

1. The Personnel Division/Unit of the Central Office and field units are responsible for the preparation of payrolls for salaries and other benefits, certified by the following officials: (refer to GAM Volume II, Appendix 33 – Payroll Form)

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
a. Central Office		
Not over P10 Million	Director for Finance Service	
Over P10 Million	Undersecretary for Finance	
b. Baguio Teachers' Camp		
Not over P10 Million	Teachers' Camp Superintendent	
Over P10 Million up to P50 Million	Teachers' Camp Superintendent	Undersecretary for Administration
Over P50 Million	Undersecretary for Administration	Undersecretary for Finance
c. Regional Office		
Up to the extent of allotment released	RD	
d. School Division Office		
Up to the extent of allotment released	SDS	
e. School without financial staff (non-implementing unit)		
Up to the extent of allotment released	SDS	
f. School with financial staff (implementing unit)		
Up to the extent of allotment released	SH	



Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR				
i. Regional Office	At least two (2) designated Regional Inspectorate Team and one (1) Regional Information Technology Officer (ITO)	Regional Supply Officer		
ii. Schools Division Office	At least two (2) designated Schools Division Inspectorate Team and one (1) Schools Division ITO	Schools Division Supply Officer		
iii. IU School	At least two (2) designated School's Inspectorate Team and one (1) ICT Coordinator	Supply Officer or school's designated Property Custodian		
b. Summary of duly signed IARs as consolidated [in percentage (%) and Certificate of No Claim Against the Warranty (for release of Retention Money)				
ii. Schools Division Office			Schools Division Supply Officer	Head of Administrative Unit
iii. IU School			AO or School's designated Property Custodian	SH or the school's OIC designated by the SDS



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Particulars	Inspected/ Validated By	Certified By	Approval
a. Statement of Work Accomplished (SWA)			
i. Regional Office	Regional Engineer In-Charge of the Project	-	Chief of ESSD
ii. Schools Division Office	Schools Division Engineer In-Charge of the Project	-	Chief of SGOD
b. Certificate of 100% Completion			
i. Regional Office	-	Regional Engineer In-Charge of the Project	Chief of ESSD
ii. Schools Division Office		Division Engineer In-Charge of the Project	Chief of SGOD
c. Certificate of Final Acceptance*			
i. Regional Office	-	Regional Engineer In-Charge of the Project	RD
ii. Schools Division Office		Schools Division Engineer In-Charge of the Project	SDS

- *Required after satisfactory compliance of the rectification requirements under the Defects Liability Period (DLP) which shall be at least one year after issuance of Certificate of 100% Completion*

2.4 Information and Communication Technology (ICT) Equipment and ICT-Related Goods and Services



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Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
i. Regional Office			Regional Personnel In-Charge of the Project	Chief of Education Support Services Division (ESSD) or higher official concerned
ii. Schools Division Office (including Non-IU School)			Division Personnel In-Charge of the Project	Chief of School Governance and Operations Division (SGOD) or higher official concerned
c. Certificate of No Claim Against the Warranty (for release of Retention Money)				
i. Regional Office	-	-	Personnel In-charge of the Project	Chief of ESSD or higher official concerned
ii. Schools Division Office (including Non-IU School)	-	-	Schools Division Personnel In-Charge of the Project	Chief of SGOD or higher official concerned

2.3 Infrastructure Projects (new construction and repair)



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Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
b. Certificate of No Claim Against the Warranty (for release of Retention Money)				
i. Regional Office	-	-	Asset Management Personnel	Regional Supply Officer
ii. Schools Division Office (including Non-IU School)	-	-	Head of Supply Section	Head of Administrative Unit
iii. IU School	-	-	AO or the school's designated Property Custodian	SH or the school's OIC designated by the SDS

2.2 School Furniture

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR				
i. Regional Office	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school	-	-
ii. Schools Division Office (including non-IU)	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school	-	-
b. Summary of duly signed IARs, as consolidated [in percentage (%)				



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F. OBLIGATION REQUEST AND STATUS

1. The Obligation Request and Status (ORS) shall be signed by the following Officials:

	Box "A"	Box "B"
a. Central Office		
i. Bureau/Service/Executive Office	Division Chief or Higher Official	Chief of Budget Division
ii. Baguio Teacher's Camp	Head of Unit concerned or Teachers' Camp Superintendent	Head of Budget Unit
iii. BLR Cebu	Director III for BLR Cebu	Head of Budget Unit – DepEd CO
b. Regional Office	Division Chief concerned/Unit Head	Chief of Finance Division
c. Schools Division Office	Division Chief/Unit/Section Head	Head of Budget Unit/Section
d. IU School	SH or the School's OIC designated by the SDS	Designated Budget Officer [AO or Administrative Assistant (ADAS) II/III]

G. INSPECTION, ACCEPTANCE, AND COMPLETION OF DELIVERIES

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

2. Goods and Services Procured by Regional and Schools Division Offices and Schools

2.1 Supplies, Materials and Equipment Not Available in the DBM-Procurement Service

Particulars	Inspection/Validation	Acceptance	Prepared By	Certified Correct
a. IAR				
i. Regional Office	RO Inspectorate Team	Head of Asset Management Unit		
ii. Schools Division Office (including non-IU)	SDO/School District Inspectorate Team	Head of Supply and Property Section		
iii. IU School	School's Inspectorate Team	AO or school's designated Property Custodian		



applicable rules and regulations on granting of cash advance. The ADCA shall be signed by the following DepEd officials:

Office /Amount Involved	Approval
a. Central Office	
Not over P10 Million	Director for Finance Service
Over P10 Million	Undersecretary for Finance
b. Regional Office	
Up to the extent of allotment received	RD
c. Schools Division Office	
Up to the extent of allotment received	SDS
d. IU School	
Up to the extent of allotment received	SH or the School's OIC designated by the SDS

E. SUB-ALLOTMENT RELAEASE ORDER

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/Unit without an approved Transfer / Downloading of Funds.

2. The Sub-ARO shall be signed by the following officials:

Amount Involved	Approval for Transfer/ Downloading of Funds
a. Central Office	Undersecretary for Finance
b. Regional Office	
Up to the extent of allotment received	RD

- a. Of the amount transferred or downloaded by the Central Office to the RO, the SDO shall receive their funding requirement from the sub-ARO issued by the Regional Office concerned;
- b. From the Sub-ARO received from the RO, the SDO may further sub-allot the funding requirement of its School Implementing Unit. Provided, the Sub-ARO issued must not exceed the amount transferred or downloaded to the RO and SDO.



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2. For contracts awarded through public bidding, the Officials, as designated below, are hereby given full authority to sign the procurement Contract, Purchase Order, MOA, or agreement in whatsoever form, on behalf of the Secretary, as the HoPE:

b. Regional Offices, Schools Division Offices, and Schools

Office/Amount Involved	Signing Official
1. Regional Office Up to the extent of allotment received	RD
2. Schools Division Office Up to the extent of allotment received	SDS
3. IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS
4. Non-IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS

3. If the procurement subject of the contract was undertaken through any of the alternative methods of procurement, regardless of the amount involved, a written full authority from the HoPE as designated by the Secretary, shall be separately issued specifying the particular contract involved and the name of the Official to whom the authority is given.

4. A procurement Contract, Purchase Order, MOA, or agreement in whatsoever form, shall be issued a Notice to Proceed (NTP) by the same official authorized to sign the said Contract, Purchase Order, MOA, or agreement in whatsoever form.

5. Contract time or delivery suspension, work suspension, amendment to order, variation order, other forms of amendment, or modification to the agreements, and other incidents of contract implementation, including all correspondence and notice arising therefrom, shall be issued by the same official authorized to sign the Contract, Purchase Order, MOA, or by agreement in whatsoever form, without prejudice to the prerogative of the lead Execom official concerned or the Secretary to review, reverse, or modify the same, when necessary.

D. AUTHORITY TO DRAW CASH ADVANCE

1. Requests for Authority to Draw Cash Advance (ADCA) shall be supported by an approved AR or ATC and APP for the year of the office concerned, as well as the review and evaluation of the Accounting Division/ Unit/Section on the compliance with



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b. Regional Offices, Schools Division Offices, and Schools

Office/Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
1. Regional Office Up to the extent of allotment received	RD
2. Schools Division Office Up to the extent of allotment received	SDS
3. IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS
4. Non-IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS

3. If the procurement subject of the RTA and the NOA was undertaken through any of the alternative methods of procurement, regardless of the amount involved, a written full authority from the HoPE as designated by the Secretary, shall be separately issued specifying the particular project involved and the name of the Official to whom the authority is given.

4. For other-procurement related documents

Document	Signing Authority (Approval)
a. Procurement Monitoring Report for submission to the Government Procurement Policy Board and posting	Undersecretary for Procurement
b. Other documents and transactions requiring signature of the Secretary as HoPE	HoPE as designated by the Secretary

C. CONTRACTS, PURCHASE MOAs and OTHER FORMS OF AGREEMENT

1. Contracts, Purchase Order, Memorandum of Agreement (MOA) or any other agreement in whatsoever form, to be executed pursuant to an approved RTA and NOA shall be certified with the Availability of Funds by the following:

Transactions	Certification of Availability of Funds
a. Central Office	
i. Bureau/Service/Executive Office	Chief Accountant
ii. BTC	BTC Accountant
iii. BLR Cebu	BLR Cebu Accountant
b. Regional Office	Head of Accounting Unit
c. Schools Division Office	Accountant
d. IU School	School's Accountant/Bookkeeper
e. Non-IU School	School's Bookkeeper In-charge (ADAS III)



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Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
2. Schools Division Office Up to the extent of allotment received	Division Chief concerned/Unit Head or Supply Officer	Budget Officer	Schools Division Superintendent
3. IU School Up to the extent of allotment received	AO, or in his/her absence, the Designated School Property Custodian	Designated Budget/ Finance Staff [AO or Administrative Assistant (ADAS) II/III]	SH or the School's OIC designated by the SDS
4. Non-IU School Up to the extent of allotment received	Officer designated by the SH or Designated School Property Custodian	Budget Officer (AOV) or Designated Budget/ Finance staff	SH or the School's OIC designated by the SDS

3. The ATP/PR shall be prepared for each procurement activity or project and must be strictly in accordance with the approved WFP and the approved APP, or a Supplemental WFP and a Supplemental APP; or in the case of the field offices or schools, in accordance with the approved WFP/Annual Implementation Plan and the APP for the current year of the office/school concerned.

B. BIDDING DOCUMENTS and OTHER PROCUREMENT-RELATED DOCUMENTS, COREESPONDENCE OR NOTICES

1. Bidding Documents Bid Bulletins, correspondences, notices and other documents issued in connection with the conduct of a procurement activity or proceeding shall be signed and issued by the Bids and Awards Committee concerned or by the Acquisitions Committee, through the Chairperson of the committee concerned.

2. For projects awarded through public bidding, the Officials, as designated below, are hereby given full authority to approve and issue the Resolution to Award (RTA) and the Notice to Award (NOA) on behalf of the Secretary, as Head of the Procuring Entity (HoPE):



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O. CORRESPONDENCE

TYPE OF LETTER	SIGNING AUTHORITY (APPROVAL)
Addressed to the President of the Republic of the Philippines	Secretary
Addressed to the Cabinet Members	Undersecretary in charge
Addressed to bilateral and multilateral institutions	
Agency concurrence / comments to proposed issuances of the Executive Branch	

II. FINANCIAL AND PROCUREMENT MATTERS

A. ACTIVITY REQUEST (AR), AUTHORITY TO CONDUCT (ATC) AND AUTHORITY TO PROCURE (ATP) / PURCHASE REQUEST

1. Except as provided in the subsequent Items (2 and 3) hereof, programs, activities and projects to be undertaken consistent with the approved Work and Financial Plan (WFP) for the current year may proceed upon approval of the Activity Request (AR) or the Authority to Conduct (ATC) that was prepared for the purpose. The AR or ATC as the case may be, shall be prepared in accordance with the authorities indicated in the following table:

b. Regional and Schools Division Office

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
a. Regional Office Up to the extent of allotment received	Head of Office/ Division Chief	Chief of Finance Division	RD
b. Schools Division Office Up to the extent of allotment received	Division Chief /Unit Head	Budget Officer	SDS

2. Procurement projects and/or activities that are incorporated in the approved WFP, or Annual Implementation Plan (AIP) where applicable, and in the approved Annual Procurement Plan (APP) shall be undertaken upon the approval of the Authority to Procure (ATP)/Purchase Request, prepared in accordance with the prescribed form and observing the following signing authorities:

b. Regional and School Division Offices



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TRANSACTION / ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
	Non-IU School	-	SH or the School's OIC as designated by the SDS
Checks and Lists of Due and Demandable Accounts Payable – Authority to Debit Account (LDDAP – ADA)	CENTRAL OFFICE:		
	Amount	Certified Correct in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations	Assumption of full responsibility for the accuracy of the listed claims and authenticity of the supporting documents
	Up to P1M	Chief Accountant	Director for Finance
	Over P1M up to P10M		Undersecretary for Finance
	Over P10M		Undersecretary for Finance
	BAGUIO TEACHER'S CAMP:		
	Amount	Certified Correct in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations	Assumption of full responsibility for the accuracy of the listed claims and authenticity of the supporting documents
	Over P1M up to P10M	BTC Accountant	Undersecretary for Administration
	Over P10M		Undersecretary for Finance
	REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS		
	Amount	Certified Correct	Approving Officials under Parts I and II of LDDAP- ADA



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TRANSACTION / ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
	Regional Office		
	Up to the extent of the allotment received	Regional Accountant, Accounting Unit, or his/her designated alternate, if any	RD, or the ARD
	Schools Division Office including Non-IU		
	Up to the extent of the allotment received	Head of Accounting Unit/Section, or his/her designated alternate, if any	Part I-SDS, in his/her absence, the ASDS
Notice of Transfer of Allocation (NTA)	IU School		
	Up to the extent of the allotment received	School's Accountant/Bookkeeper	SH or the School's OIC as designated by the SDS
	Amount	Signing Official	Countersigning Official
	Over P1M up to P10M	Director for Finance	Undersecretary for Finance
	Over P10M	Any other Undersecretary	Undersecretary for Finance

7. For immediate dissemination and strict compliance.



CRISTY C. EPE

Schools Division Superintendent