



Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

CHED MEMORANDUM ORDER (CMO)

NO. 39

Series of 1997

Subject: **"SIGNING AUTHORITY" FOR DOCUMENTATION OF HIGHER EDUCATION DEVELOPMENT FUND (HEDF) EXPENDITURES**

In the interest of the service, efficiency of operations, and internal control in the management of Higher Education Development Fund (HEDF), the signatories for Disbursement Vouchers, Purchase Orders, Job Orders, Checks, Requisitions, Travel Orders, Certificate of Acceptance, etc., are as follows:

I. For Administrative Cost

A. On Disbursement Voucher

For Box "A"

For salaries & allowances; rental;
Purchases of supplies and services;
Procurement of office equipment,
Furniture & fixtures, motor vehicles;
and remittance to BIR of taxes
withheld

Principal

Alternate

Director, HEDF

FC IV, HEDF

For Box "B"

Chief Accountant, HEDF

For Box "C"

Chairman

B. On Purchase Order/Job Order

Availability of Fund

Chief Accountant, HEDF

Recommending Approval

Director, HEDF

Approval

Chairman

II. For Project Related Expenditures; Includes Purchase of Supplies & Materials, Procurement of Equipment, Furniture & Fixtures, Contracts, MOAs, Fund Transfers, Cash Advances, TEVs, etc.

A. On Disbursement Voucher

Ceiling

Principal

Alternate

Box "A"

-

Project Director, CHED

Asst. Proj. Dir.

Box "B"

-

Chief Accountant, HEDF

Box "C" Up to P500T

-

Director, HEDF

Above P500T

-

Chairman

B. On Purchase Order/Job Order

	<u>Principal</u>	<u>Alternate</u>
Availability of Funds	- Chief Accountant, HEDF	
Recommending Approval	- Project Director, CHED	Asst. Proj. Dir
Approval: Up to P500T	- Director, HEDF	
Above P500T	- Chairman	

III. On Checks

	<u>Signing</u>	<u>Counter-Signing</u>
<u>Ceiling</u>		
Up to P200T	- Cashier III*	Director, HEDF
Above P200T	- Director, HEDF	Chairman

IV. On RIVs

Certification	-	Director of Office/Project Concerned, CH
Approval	-	Chairman

V. On Certificate of Acceptance

	<u>Signatory</u>
Supplies, Equipment, Furniture & Fixtures & Services (for Purchases/Procurement made by HEDF)	- FC III, HEDF
Supplies, Equipment, Furniture & Fixtures & Services (for Purchases/Procurement made by Project Centers/Units)	- Director of Office/Project Concerned or designated Alternate

Pasig City, Philippines, September 23, 1997


ANGEL C. ALCALA

Chairman