

Republika ng Pilipinas  
(Republic of the Philippines)  
MINISTRI NG EDUKASYON, KULTURA AT ISFORTS  
(MINISTRY OF EDUCATION, CULTURE AND SPORTS)  
Maynila

September 16, 1985

MECS O R D E R  
No. 57, s. 1985

SPECIFYING TYPE AND AMOUNT LIMITATION OF FINANCIAL  
TRANSACTIONS FOR SIGNATURE/COUNTERSIGNATURE  
OF OFFICIALS OF VARIOUS MECS OFFICES

To: Deputy Ministers  
Assistant Secretaries  
Bureau Directors  
Regional Directors  
Chief of Service and Heads of Centers/Units  
Schools Superintendents  
Vocational Schools Superintendents/Administrators  
Head Executive Assistant  
Chiefs of Divisions

1. In the interest of public service and to facilitate the financial transactions of various MECS Offices with existing and operational accounting units outside Palacio del Gobernador, the following guidelines specifying the type and amount limitations authorized for the signature/countersignature of their respective officials are hereby prescribed:

A. NATIONAL EDUCATIONAL TESTING CENTER (NETC)

1. To Be Signed by the Executive Director

- a. Approves payrolls of officials and employees, including casual/contractual employees of the Center;
- b. Signs Certificate No. 5 of Disbursement Voucher covering settlement of obligations for personal services, cash advance for salaries/petty cash, and travel expenses chargeable against the funds of the Center, electric, water and telephone bills involving amounts not exceeding P50,000;
- c. Section A of Request for Obligation of Allotment (ROA) involving amounts not exceeding P50,000;
- d. Countersigns treasury checks/treasury warrants in payment of obligations not exceeding P50,000; and
- e. Approves Advice of Countersigned Treasury Checks/Treasury Warrants.

2. To Be Signed by the Assistant Executive Director

- a. Certificate No. 3 of Disbursement Voucher in payment of obligations for personal services, water, electric, telephone bills and other related matters covering amount not exceeding P50,000, or Certificate No. 2 of Disbursement Voucher in case of travel expenses.

- b. Countersigns treasury checks/treasury warrants not exceeding P10,000;
- c. Signs treasury checks/treasury warrants in excess of P10,000 but not more than P50,000; and
- d. Acts on all financial matters in the absence of the Executive Director. However, treasury checks and treasury warrants signed by her should be countersigned by either Assistant Secretary for Finance and Management or Deputy Minister in-charge of Financial Management. Under no condition can the Assistant Executive Director simultaneously sign/countersign treasury checks and treasury warrants.

3. To Be Signed by the Administrative Assistant III

In the absence of, or when the Assistant Executive Director is designated Officer-In-Charge, the Administrative Assistant III may sign Certificate No. 2 and/or 3 of Disbursement Voucher covering settlement of obligations as cash advance.

4. To Be Signed by the Cashier I

- a. Signs treasury checks/treasury warrants in payment of obligations not exceeding P10,000. For this purpose, accountability/responsibility for treasury checks/treasury warrants is hereby transferred to NETC Cashier I;
- b. Prepares/Signs Advice of Countersigned treasury check/treasury warrant;
- c. Collects testing, certifications and other fees and deposits the same to the Bureau of Treasury;
- d. Prepares payrolls and pays salaries and wages of officials and employees of the Center;
- e. Handles Cash Advances for salaries, wages and other miscellaneous expenses for various testing programs; and
- f. Prepares/Submits Reports of Collections as required.

5. To Be Signed by the Accountant II

- a. Signs Certificate No. 4 of Disbursement Voucher in payment of obligations.
- b. Certifies availability of funds of all obligations of the Center;
- c. Prepares financial reports and Special budgets of the Center; and
- d. Section B of Request for Obligation of Allotment (ROA)

B. NATIONAL SCHOLARSHIP AND STUDENT LOAN CENTER (NSSLC)

1. To Be Signed by the Executive Director, (For the Minister)

- a. Certificate No. 5 of Disbursement Voucher covering settlement of obligations for personal services, cash advance for salaries/petty cash, travel expenses chargeable against the funds of the Center, stipends, book allowances, school fees, and other miscellaneous benefits of state scholars and grantees; water, electric, and telegraph and telephone bills involving amounts not exceeding P50,000;
  - b. Section A of Request for Obligation of Allotment (ROA) involving amounts not exceeding P50,000;
  - c. Approves payrolls for officials and employees including casual/contractual employees of the Center;
  - d. Countersigns treasury checks/treasury warrants in payment of obligations not exceeding P50,000; and
  - e. Approves Advice of Countersigned Treasury Checks/Treasury Warrants.
2. To Be Signed by the Assistant Executive Director
- a. Certificate No. 3 of Disbursement Voucher covering settlement of obligations for personal service/ cash advance for salaries/petty cash, travel expenses chargeable against the funds of the Center, stipend, book allowances, school fees and other related benefits of state scholars and grantees, water, electric, telegraph and telephone bills involving an amount not exceeding P50,000;
  - b. Signs treasury checks/treasury warrants in payment of obligations in excess of P10,000 but not more than P50,000;
  - c. Countersigns treasury checks/treasury warrants in payment of obligations not exceeding P10,000; and
  - d. Acts on all financial matters in the absence of the Executive Director. However, treasury checks and treasury warrants signed by him should be countersigned by either the Assistant Secretary for Finance and Management or Deputy Minister in-charge of Financial Administration. Under no condition can the Assistant Executive Director simultaneously sign/countersign the treasury checks and treasury warrants.
3. To Be Signed by the Budget Officer I/Administrative Assistant II
- a. In the absence of the Assistant Executive Director, the Budget Officer I/Administrative Assistant II may sign Certificates No. 2 and/or 3 of Disbursement Voucher covering settlement of obligations or cash advance.
4. To Be Signed by the Accountant I
- a. Section B of Request for Obligation of Allotment (ROA)

- b. Certificate No. 4 of Disbursement Voucher covering settlement of obligations; and
- c. Certifies availability of funds for Purchase Order/RIV/Negotiated Contract and payrolls of officials and employees, including casual/contractual employees of the Center.

5. To Be Signed by the Special Collecting and Disbursing Officer

In order to discharge the following duties, the accountability/responsibility of the treasury checks/treasury warrants is hereby transferred to the Special Collecting and Disbursing Officers:

- a. Signs Treasury Checks/Treasury Warrants not exceeding P10,000;
- b. Prepares/Signs Advice of Countersigned Treasury Checks/Treasury Warrants;
- c. Prepares/Signs/Submits Report of Disbursement/Collections and other related matters; and
- d. Prepares payrolls and pays salaries and wages of officials and employees of the Center.

6. To Be Signed by the Chief Educational Researchers

- a. Certificate No. 2 of Disbursement Vouchers for travel expense of officials and employees under their respective divisions.

C. THE NATIONAL LIBRARY, NATIONAL HISTORICAL INSTITUTE, NATIONAL MUSEUM, INSTITUTE OF NATIONAL LANGUAGE AND CHILD YOUTH RESEARCH CENTER.

- 1. The Directors of the Cultural Agencies, including the Executive Director of Child Youth Research Center, are hereby authorized to approve all financial transactions involving amounts not exceeding P50,000. It should be understood, however, that as much as possible, supplies, materials and equipment be procured thru the Procurement Service, Office of Budget and Management.
- 2. Subject to this limitation and for expediency, the Directors may authorize, as they have done so in the past, any of their responsible official or officials to approve, sign or countersign similar financial transactions at such levels of amount as they may reasonably determine and entrust.

2. Any provisions of MECS Orders Nos. 13 and 47, both series of 1985 and other MECS regulations inconsistent herewith are amended accordingly.

3. This Order takes effect immediately.

(SGD.) JAIME C. LAYA  
Minister

References:

MECS Orders: Nos. 13 and 47, s. 1985

Allotment: 1-2--(D.O. 1-76)

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

AMENDMENT	OFFICIALS
BUREAUS & OFFICES	RULES and REGULATIONS
FUNDS	