



Republic of the Philippines
Department of Education



JUN 20 2007

DepED O R D E R

No. 40 s. 2007

CODE OF SIGNING AUTHORITIES ON ADMINISTRATIVE AND FINANCIAL MATTERS
TO BAGUIO TEACHERS CAMP (BTC)

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Regional Directors
Schools Division/City Superintendents

In the interest of the service and in order to keep up with the current issuances and policies, the Code of Signing Authorities on financial and administrative matters to Baguio Teachers Camp (BTC) is hereby prescribed, as follows:

I. PERSONNEL MATTERS

A. Original, Renewal, and Promotional Appointments

Subject to compliance with existing CSC rules and regulations, the approving authority for all original, renewal and promotional appointments is delegated as follows:

	Recommending	Approving
Camp Superintendent	Assec. for Special Projects	Secretary
Asst. Camp Superintendent	Camp Superintendent	Assec. for Special Projects
Section Chief	Camp Superintendent	Assec. for Special Projects
Below Section Chief	Asst. Camp Supt.	Camp Superintendent

B. Appointment of Casual/Contractual Employees

Approval of appointments for casual/contractual employees shall be subject to the limitation on the number of positions authorized by the Department of Budget and Management (DBM):

Recommending	Approving
Chief of Section	Camp Superintendent

C. Applications for Sick/Vacation/Maternity Leave Including Clearance for the Purpose

	Recommending	Approving
1. <u>Over 30 calendar days but less than 1 year</u>		
Camp Superintendent/ Asst. Camp Supt.	Assec. for Special Projects	Secretary

Section Chief and below	Asst. Camp Supt.	Camp Superintendent
2. <u>30 calendar days or less</u>		
Camp Superintendent/ Asst. Camp Supt.	Asec. for Special Projects	Secretary
Section Chief	Asst. Camp Supt.	Camp Superintendent
Below Section Chief	Section Chief	Asst. Camp Supt.

D. Retirement/Resignation/Termination/Dropping From The Rolls/Clearance from Accountabilities

1. All compulsory retirement including resignation, termination, dropping from the rolls and clearance from accountabilities shall be approved by the Undersecretary for Finance and Administration upon the recommendation of the Head of Office concerned.
2. The authority other than those under No. 1 is delegated as follows:

	Recommending	Approving
Camp Superintendent/ Asst. Camp Supt.	Asec. for Special Projects	Secretary
Section Chief and below	Asst. Camp Supt.	Camp Superintendent

E. Foreign or Local Scholarship Grant

1. All nominations for scholarship shall be endorsed by the Camp Superintendent to the DepEd Special Committee on Scholarship through the Secretariat for deliberation and recommendation.
2. All nominations shall be endorsed by the Chairman of the Special Committee on Scholarship to the NEDA and/or other donor institutions.
3. Subject to the favorable recommendation of the Special Committee on Scholarship and in compliance with the provisions of EO 367 (s. 1989) and subsequent issuances from the Office of the President, Civil Service Commission, and the Department's guidelines for the implementation of foreign and local scholarship programs, approval of attendance to local and foreign grants is delegated as follows:

	Recommending	Approving
Foreign Scholarship Grant	Scholarship Committee	Secretary
Local Scholarship Grant		
- Government Sponsored	Scholarship Committee	Asec. for Special Projects
- Privately Sponsored		
i. more than a year	Scholarship Committee	Secretary
ii. 1 year or less	Scholarship Committee	Asec. for Special Projects

F. Attendance to Local Seminars/Non-degree Training Programs/ Workshops/ Conventions Conducted by National Government Offices, Professional Organizations of Private Institutions

1. Attendance to seminars, short-term non-degree training programs, conventions, and the like shall be subject to the availability of respective offices' funds against which the expenses shall be charged.
2. The duties and responsibilities of the personnel and the necessity of the training programs/workshops to office functions shall be considered vis-à-vis the nature of convention or seminar to be attended.
3. The authority is delegated as follows:

	Recommending	Approving
Camp Superintendent	Asec. for Special Projects	Secretary
Asst. Camp Superintendent	Camp Superintendent	Asec. for Special Projects
Section Chief	Asst. Camp Supt.	Camp Superintendent

G. Request for Authority to Render Overtime

1. The authority to render overtime is subject to existing accounting and auditing policies, rules and regulations and is delegated as follows:

Recommending	Approving
Asst. Camp Supt.	Camp Superintendent

H. Domestic Travel Orders

1. No official travel shall be undertaken without an approved Travel Order. Funds shall be earmarked prior to approval.

	Recommending	Approving
Camp Superintendent	Asec. for Special Projects	Secretary
Asst. Camp Superintendent	Camp Superintendent	Asec. for Special Projects
Section Chief and below	Asst. Camp Supt.	Camp Superintendent

I. Notice Of Salary Adjustment

Notice of salary adjustment whenever required should be automatically issued to employees concerned for their information.

Recommending	Approving
Section Chief-HR	Camp Superintendent

J. Payrolls Covering Payment of Salaries, Wages, and Other Claims for Compensation

Recommending

Approving

Section Chief

Camp Superintendent

II. FINANCIAL MATTERS

All project proposals/contracts, memorandum of agreements, and/or conduct of activities regardless of amount which involves funds intended for locally assisted projects as infrastructures like rehabilitation/construction of cottages or dormitories shall be approved by the Undersecretary for Finance and Administration.

A. Requisitions

1. Supplies, materials, and equipment urgently needed which are not available from stock involving P10,000.00 or less shall be procured chargeable to the cash advance previously authorized to defray for emergency purchase.
2. The Approved Authority to Purchase with the required Purchase Request (PR) for supplies, materials, equipment, and other services worth more than P10,000.00 shall be first forwarded to the Accounting Section for earmarking of funds. All requisitions shall be governed by RA 9184 or the Government Procurement Reform Act and its implementing rules and regulations.
3. Requests for repair or replacement of existing equipment or any part thereof which contain specific information as to the nature and extent of damage must be prepared by the end-user and reviewed by the Accounting Inspector.
4. Requisitions and Issue Slip (RIS) for supplies, materials, and equipment from stock must be signed by the Section Chief concerned and approved by the Assistant Superintendent.
5. The authority is delegated as follows:

	Recommending	Approving
Up to P2M	Asst. Camp Supt.	Camp Superintendent
More than P2M up to P5M	Camp Superintendent	Asec. for Special Projects
More than P5M up to P10M	Asec. for Special Projects	Usec for Finance & Admin
More than P10M	Asec. for Special Projects/ Usec. for Finance & Admin.	Secretary

B. Purchase Orders/Letter Orders/Job Orders/Memoranda Of Agreement/Contracts of Service and Other Contracts

1. Purchase Orders/Letter Orders/Job Orders/Contracts of Service prepared by Chief of Section concerned must be duly supported with approved Purchase Request (PR) or its

equivalent with appropriate funds earmarked for the purpose together with other pertinent supporting documents, including bidding documents and resolutions, if applicable.

2. The authority is delegated as follows:

	Recommending	Approving
Up to P2M	Asst. Camp Supt.	Camp Superintendent
More than P2M up to P5M	Camp Superintendent	Asec. for Special Projects
More than P5M up to P10M	Asec. for Special Projects	Usec for Finance & Admin
More than P10M	Asec. for Special Projects/ Usec. for Finance & Admin.	Secretary

C. Obligation Slips (OB)

1. The Chief of Section under whose direct supervision the expense subject of obligation was incurred shall sign Box A of the Obligation Slip.
2. Salaries, wages, allowances, compensations, and other personal services which are chargeable against PS allocation irrespective of amount; and regular expenditures such as power, water, telephones, rentals, and mandatory remittances, regardless of amount, shall be signed by the Administrative Officer.
3. The Chief, Accounting Section shall sign Box B certifying that appropriation is available and obligated for the purpose.
4. Subject to the foregoing, the authority is delegated as follows:

Certification As To

	Necessity & Legality of Charges to Appropriation/ Allotment	Availability of Appropriation Allotment and Funds Obligated
Up to P2M	Asst. Camp Supt.	Camp Superintendent
More than P2M up to P5M	Camp Superintendent	Asec. for Special Projects
More than P5M up to P10M	Asec. for Special Projects	Usec for Finance & Admin
More than P10M	Asec. for Special Projects/ Usec. for Finance & Admin.	Secretary

D. Acceptance and Inspection of Deliveries

1. Deliveries of supplies, materials and equipment based on approved Purchase Orders/ Contracts shall be subject to inspection and verification by the representative of the Accounting Section as to quantity and conformity with the specifications based on the approved Purchase Order (PO)/Contract and the Delivery Receipt (DR). The Property Inspector signs and indicates date of inspection in the Receipt/Charge Invoice/Sales Invoice. The "Inspection Column" of the Inspection and Acceptance Report (IAR) shall be signed by the Chief of Accounting Section.
2. The Chief of Supply Section shall sign in the "Acceptance" column of the Inspection and Acceptance Report (IAR) acknowledging receipt of the items delivered if the inspection shows compliance to specifications appearing in the Purchase Order, Job Order or Letter Order.
3. Jobs/Works performed based on approved Purchase Orders, Job Orders, Contract Job Orders and Letter Orders shall be subjected to post-repair inspection by the Accounting Section.

E. Approval of Disbursement Vouchers

1. The Chief of Accounting Section shall again sign Box A as to sufficiency, completeness and appropriateness of supporting documents, cash availability and whatever applicable, subject to ADA.
2. Vouchers for payment of salaries, wages, allowances, compensation and other personal services, which are chargeable against PS allocation irrespective of amount and regular expenditures such as power, water, telephone, security services and mandatory remittances, regardless of amount, must be approved by the Camp Superintendent.
3. Subject to the foregoing, the authority on approval of DVs under Box B, other than Item 2 above, is delegated as follows:

	Approving
Up to P2M	Camp Superintendent
More than P2M up to P5M	Asec. for Special Projects
More than P5M up to P10 M	Usec. for Administration & Finance
More than P10M	Secretary

F. Signing and Countersigning of Checks

1. Checks shall be prepared based on **duly approved** vouchers consistent with payee and amount; otherwise, the payment is not authorized or considered irregular or illegal.
2. Check for payment of salaries, wages, allowances, compensations and other personal services which are chargeable against PS allocation, irrespective of amount, shall be signed by the Cashier III and countersigned by the Assistant Camp Superintendent.

3. The authority other than item 2 above is delegated as follows:

	Signing	Countersigning
Up to P500,000	Cashier III	Camp Superintendent
More than P500,000 up to P2M	Asst. Camp Supt.	Camp Superintendent
More than P2M up to P5M	Camp Superintendent	Asec. for Special Projects
More than P5M up to P10M	Asec. for Special Projects	Usec for Finance & Admin
More than P10M	Asec. for Special Projects/ Usec. for Finance & Admin.	Secretary

III. OTHER MATTERS

- A. This Order shall cover transactions relating to all funds administered by Baguio Teachers Camp.
- B. The total amount of the contract or the total amount obligated should be the basis for determining the authorized signing and approving officials and not the amount to be paid as per Disbursement Voucher.
- C. An approving official with a higher level of delegated authority is not prejudiced from signing/approving transactions lower than what is delegated to him/her.

IV. LIMITATIONS


Exercise of the functions/authorities herein provided shall, in all cases, be subject to national and/or department policies, rules and regulations and accounting and auditing policies, rules and regulations which now exist or may be promulgated in the future.

V. EXERCISE OF FUNCTIONS BY THE SECRETARY

1. The delegation of functions herein provided shall not preclude the Secretary from exercising any of the enumerated functions when necessary in the interest of public service.
2. Further, nothing in this Order shall be construed as limiting the power of the Secretary to review, modify, or reverse any action taken by the officials or to issue appointment, initiate transfers, details, reassignment, promotions, and other personnel action in accordance with existing laws, rules and regulations.

VI. REPEALING CLAUSE

All Orders, Memoranda, Circulars, and previous related issuances inconsistent herewith are deemed repealed/revoked accordingly. Strict compliance is enjoined. This Order takes effect immediately.



JESLI A. LAPUS
Secretary

Reference: N o n e

Allotment: 1--(D.O. 50-97)

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

- ~~APPOINTMENT~~
- ~~EMPLOYEES~~
- ~~PROMOTIONS~~
- ~~PURCHASES~~
- ~~RETIREMENT~~
- ~~SALARIES~~

Reformatted by: Sally - code of signing on financial Baguio teachers camp (BTC)
May 25, 2007