



Republic of the Philippines
Department of Education



OCT 22 2008

DepED ORDER
No. 66, s. 2008

**SIGNING AUTHORITIES FOR CERTAIN ADMINISTRATIVE AND FINANCIAL
MATTERS IN THE CENTRAL AND FIELD OFFICES**

In the interest of the service and in keeping up with current issuances and policies, the signing authorities for certain financial and administrative matters in the Central and Field Offices are hereby prescribed, subject to the existing laws, rules and regulations, as follows:

I. PERSONNEL MATTERS

A. APPOINTMENT TO REGULAR PLANTILLA POSITIONS

The approving authority for all appointments to regular plantilla positions is as follows:

Office/Position	Recommending Approval	Approval
a. Central Office		
a.1 Undersecretary/Assistant Secretary/Director/Executive Director	Secretary	President of the Philippines
a.2 Division Chief	Undersecretary concerned	Secretary
a.3 Below Division Chief	Undersecretary concerned	Undersecretary for Finance and Administration
b. Regional Office		
b.1 Regional Director (RD) and Assistant Regional Director (ARD)	Secretary	President of the Philippines
b.2 Division Chief and below	ARD	RD

VI. 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 rules and regulations which now exist or may be promulgated in the future.

VII. 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.

VIII. REPEALING CLAUSE

All Orders, Memoranda, Circulars, and previous related issuances inconsistent herewith are deemed repealed/revoked accordingly.

IX. This Order takes effect immediately.



JESLI A. LAPUS
Secretary

References: DepED Order No. 5, s. 2008
DepED Order No. 31, s. 2007
DepED Memorandum No. 8, s. 2007

Allotment: 1—(D.O. 50-97)

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

APPOINTMENT, REAPPOINTMENT
AUTHORITY
OFFICIALS

POLICY
SCHOLARSHIP
TRAVEL

Office/Position	Recommending Approval	Approval
c. Division Office		
c.1 Schools Division Superintendent (SDS)/ Assistant Schools Division Superintendent (ASDS)	Secretary	President of the Philippines
c.2 Below ASDS¹		
- Education Supervisor I/ Public Schools District Supervisor (PSDS)	ASDS	SDS
- Division Office Proper Personnel (Non-teaching Personnel)	ASDS	SDS
c.3 School		
School Head and below	ASDS	SDS

B. APPOINTMENT TO CONTRACTUAL/CASUAL/COTERMINOUS POSITIONS (WITH PLANTILLA ITEMS)

Office	Recommending Approval	Approval
a. Central Office	Undersecretary concerned, except those under the Finance and Administration where the respective heads of offices shall make the recommendation	Undersecretary for Finance and Administration
b. Regional Office	ARD	RD
c. Schools Division Office	ASDS	SDS
d. School without financial staff (non-implementing unit)	School Head	SDS
e. School with financial staff (implementing unit)	School head	SDS

¹ For Division Offices without an item for ASDS, the recommending officer shall be the head of Promotion and Selection Board.

C. CONTRACT OF SERVICE/JOB ORDER

1. Requests for authority to hire personnel under Contract of Service/Job Order in the Central Office shall be made by the Undersecretary concerned and approved by the Undersecretary for Finance and Administration.
2. Contracts of Service/Job Order shall be signed by the following officials:

Office	Certification as to Allotment and Funds Availability	Recommending Approval	Approval
a. Central Office	<ul style="list-style-type: none"> • Chief, Budget Division on allotment and Department Chief Accountant on funds availability; • For NEAP, NSTIC and Teachers' Camp), their respective Accountants shall certify on availability and allotment of funds 	Undersecretary concerned, except those under the Finance and Administration where the respective heads of offices shall make the recommendation	Undersecretary Finance and Administration
b. Regional Office	Chief, Budget and Finance Division on allotment and Chief of Accounting Unit on availability of funds	ARD	RD
c. Schools Division Office	Division Accountant	ASDS	SDS
d. School without financial staff (non-Implementing Unit)	Division Accountant	School Head	SDS
e. School with financial staff (implementing unit)	School Bookkeeper/ Accountant	School Head	SDS

D. DESIGNATION OF OFFICERS-IN-CHARGE AND SPECIAL DISBURSING OFFICERS

1. Designation of Officer-In-Charge (OIC) shall be approved by the following officials:

Designation of Officer-In-Charge	Recommending Approval	Approval
a. Central Office		
a.1 Undersecretary	-	Secretary
a.2 Assistant Secretary/ Director/Executive Director	Undersecretary concerned	Secretary
a.3 Division Chief	<ul style="list-style-type: none"> • Bureau/Center/Service Director • Assistant Secretary concerned 	Undersecretary concerned (copy furnished Undersecretary for Finance and Administration)
b. Regional Office		
b.1 Director	Undersecretary for Regional Operations	Secretary
b.2 Division Chief	ARD	RD
c. Division Office		
c.1 SDS/ASDS	Undersecretary for Regional Operations	Secretary
c.2 Education Supervisor I and PSDS	ASDS	SDS
c.3 School Head	ASDS	SDS
c.4 Below School Head	School Head	SDS

2. Designation of Special Disbursing Officers shall be approved by the Undersecretary for Finance and Administration for Central Office, and by Regional Director and Schools Division Superintendent for Regional and Division Offices, respectively.

E. PERSONNEL MOVEMENTS

1. REASSIGNMENT/DETAIL/TRANSFER/SECONDMENT

1.1 Reassignment of officials or employees shall be approved as follows:

a. Central Office

Positions	WITHIN CENTRAL OFFICE		TO FIELD OFFICES	
	Recommending Approval	Approval	Recommending Approval	Approval
a.1 Director/ Executive Director	Undersecretary concerned	Secretary	Undersecretary concerned, with the concurrence of the Undersecretary for Regional Operations	Secretary
a.2 Division Chief and above	Undersecretary concerned	Secretary	Undersecretary for Finance and Administration	Secretary
a.3 Below Division Chief	Head of Office concerned	Undersecretary for Finance and Administration	Head of Office concerned	Undersecretary for Finance and Administration

b. Regional Office

POSITION	WITHIN THE REGION		TO ANOTHER OFFICE	
	Recommending Approval	Approval	Recommending Approval	Approval
b.1 RD and ARD	-	-	Undersecretary for Regional Operations	Secretary
b.2 Division Chief and below	ARD	RD	Undersecretary for Regional Operations	Undersecretary for Finance and Administration

c. Division Office

POSITION	WITHIN THE DIVISION		TO ANOTHER DIVISION/REGION	
	Recommending Approval	Approval	Recommending Approval	Approval
c.1 SDS and ASDS	-	-	Undersecretary for Regional Operations	Secretary
c.2 Education Supervisor I, PSDS and School Head	ASDS	SDS	SDS	RD

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POSITION	WITHIN THE DIVISION		TO ANOTHER DIVISION/REGION	
	Recommending Approval	Approval	Recommending Approval	Approval
c.3 Teaching Personnel (Head Teacher, Master Teacher, Teacher, Guidance Coordinator, Guidance Counselor, School Librarian, etc.)	School Head	SDS	SDS	RD
c.4 Non-teaching Personnel				
- Division Office	Head of Administrative Unit	SDS	SDS	RD
- School	School Head	SDS	SDS	RD

2. Detail of officials and employees shall be approved, as follows:

Office/Position(s)	Recommending Approval	Approval
a. Central Office		
a.1 Director/Executive Director	Undersecretary concerned	Secretary
a.2 Division Chief and below	Assistant Secretary or Head of Office concerned	Undersecretary for Finance and Administration
b. Regional Office		
b.1 RD and ARD	Undersecretary for Regional Operations	Secretary
b.2 Division Chief and below	Undersecretary for Regional Operations	Undersecretary for Finance and Administration
c. Division Office		
c.1 SDS and ASDS	Undersecretary for Regional Operations	Secretary
c.2 Below ASDS including school personnel	Undersecretary for Regional Operations	Undersecretary for Finance and Administration

3. Transfer of officials and employees shall be approved, as follows:

Office/Position(s)	Recommending Approval	Approval
a. Central Office		
a.1 Division Chief	Undersecretary concerned	Undersecretary for Finance and Administration
a.2 Below Division Chief	<ul style="list-style-type: none"> • Director (Bureau/Service/ Center) • Assistant Secretary/ Undersecretary concerned 	Undersecretary for Finance and Administration
b. Regional Office		
b.1 ARD/RD	Undersecretary for Regional Operations	Secretary
b.2 Division Chief and below	ARD	RD
c. Division Office		
c.1 SDS/ASDS	Undersecretary for Regional Operations	Secretary
c.2 ES I, PSDS and School Head	ASDS	SDS
c.3 Teaching Personnel	School Head	SDS
c.4 Non-teaching Personnel		
- Division Office	Head of Administrative Unit	SDS
- School	School Head	SDS

4. **SECONDMENT**

- 4.1 Secondment for a period not exceeding one (1) year shall be approved by the Secretary.
- 4.2 Secondment for a period exceeding one (1) year shall be subject to the approval of the Civil Service Commission.

F. PERMISSION TO TEACH OR EXERCISE A PROFESSION

Office/Position(s)	Recommending Approval	Approval
a. Central Office		
a.1 Undersecretary/ Assistant Secretary	-	Secretary
a.2 Director/ Executive Director	-	Undersecretary for Finance and Administration
a.3 Division Chief and below	<ul style="list-style-type: none"> • Director (Bureau/Service/ Center) • Assistant Secretary 	Undersecretary concerned
b. Regional Office		
b.1 RD and ARD	-	Undersecretary for Regional Operations
b.2 Division Chief and below	ARD	RD
c. Division Office		
c.1 SDS and ASDS	ARD	RD
c.2 ES I, PSDS, and School Head	ASDS	SDS
c.3 Teaching Personnel	School Head	SDS
c.4 Non-teaching Personnel		
- Division Office	Head of Administrative Unit	SDS
- School	School Head	SDS

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

1. The signing authorities for the application for sick/vacation/study/maternity leave shall be as follows:

Office/Position(s)	UP TO 60 CALENDAR DAYS		MORE THAN 60 CALENDAR DAYS TO 1 YEAR	
	Recommending Approval	Approval	Recommending Approval	Approval
a. Central Office				
a.1 Undersecretary/ Assistant Secretary/ Director/Executive Director	Undersecretary concerned	Secretary	Undersecretary for Finance and Administration	Secretary

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Office/Position(s)	UP TO 60 CALENDAR DAYS		MORE THAN 60 CALENDAR DAYS TO 1 YEAR	
	Recommending Approval	Approval	Recommending Approval	Approval
a.2 Division Chief	-	<ul style="list-style-type: none"> • Director (Bureau/Service/Center) • Assistant Secretary 	<ul style="list-style-type: none"> • Director (Bureau/Service/Center) • Assistant Secretary 	Undersecretary concerned
a.3 Below Division Chief	Division Chief	<ul style="list-style-type: none"> • Director (Bureau/Service/Center) • Assistant Secretary 	Division Chief	<ul style="list-style-type: none"> • Director (Bureau/Service/Center) • Assistant Secretary
b. Regional Office				
b.1 RD and ARD	-	Undersecretary for Regional Operations	Undersecretary for Regional Operations	Secretary
b.2 Division Chief	ARD	RD	ARD	RD
b.3 Below Division Chief	Division Chief	ARD	Division Chief	RD
c. Division Office				
c.1 SDS	ARD	RD	ARD	RD
c.2 ASDS	SDS	RD	SDS	RD
c.3 ES I, PSDS, and School Head	ASDS	SDS	ASDS	SDS
c.4 Teaching Personnel	School Head	SDS	School Head	SDS
c.5 Non-teaching Personnel				
- Division Office	Head of Administrative Unit	ASDS	Head of Administrative Unit	SDS
- School	School Head	SDS	School Head	SDS

2. The Special Order for the grant of service credits for teachers shall be signed by the SDS, upon the recommendation of School Head

H. RETIREMENT/RESIGNATION/TERMINATION OF APPOINTMENT/ DROPPING FROM THE ROLLS

1. RETIREMENT AND RESIGNATION

1.1 Retirement and resignation shall be approved by the Head of Office, subject to the issuance of clearance duly certified by the authorized officials, as follows:

Particulars	Office/School/Signatories			
	Central Office	Region	Division	School
a. Cash Advance	Chiefs of Accounting and Cash Divisions	Heads of Accounting and Cash Units	Heads of Accounting and Cash Sections	Accountant/ Bookkeeper and Cashier/ Disbursing Officer
b. Provident Fund Loan	Chief of Employees Welfare and Benefits Division	Head of Accounting Unit	Head of Accounting Section	Head of Accounting Section of the Division Office
c. Property Accountability	Chief of Property Division	Head of Supply Unit	Head of Supply Section	Supply Officer/Designated Property Custodian
d. Personnel Matters (e.g. updated BIR, Performance Appraisal Rating, Statement of Assets and Liabilities etc.)	Chief of Personnel Division	Head of Administrative Unit	Head of Administrative Unit	School Head
e. Salary Overpayment	Chief of Personnel Division	Head of Regional Payroll Services Unit	Head of Accounting Section	Accountant/ Bookkeeper
f. Pending administrative case	Chief of Legal Division	Head of Legal Unit	Head of Administrative Unit	School head
g. Records	Chief of Records Division	Head of Records Unit	Head of Records Section	School Head
h. Library	Head of Library Section, GSD	In-Charge of Library	In-Charge of Library	In-Charge of Library
i. Approval	Undersecretary for Finance and Administration	RD	SDS	SDS

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1.2 Clearance for ARD and RD must be approved by the Undersecretaries for Regional Operations and Finance and Administration.

1.3 Clearance for ASDS and SDS must also be approved by the Undersecretaries for Regional Operations and Finance and Administration, upon recommendation of the RD.

2. TERMINATION OF APPOINTMENT AND DROPPING FROM THE ROLLS

Termination of appointment and dropping from the rolls is vested upon the Appointing Official.

Office/Position(s)	Recommending Approval	Approval
a. Central Office		
a.1 Undersecretary/ Assistant Secretary/ Director/Executive Director	Secretary	President of the Philippines
a.2 Division Chief	Undersecretary concerned	Undersecretary for Finance and Administration
a.3 Below Division Chief	<ul style="list-style-type: none"> • Director (Bureau/Service/ Center) • Assistant Secretary/ Undersecretary Concerned 	Undersecretary for Finance and Administration
b. Regional Office		
b.1 RD and ARD	Secretary	President of the Philippines
b.2 Division Chief and below	ARD	RD
c. Division Office		
c.1 SDS and ASDS	Secretary	President of the Philippines
c.2 ES I, PSDS and School Head	ASDS	SDS
c.3 Teaching Personnel	School Head	SDS
c.4 Non-teaching Personnel		
- Division Office	Head of Administrative Unit	SDS
- School	School Head	SDS

I. FOREIGN OR LOCAL SCHOLARSHIP GRANT/DEGREE AND NON-DEGREE PROGRAMS

1. All nominations for scholarship/degree and non-degree program shall be **endorsed by the DepEd Special Committee on Scholarship through the Secretariat (Office of Assistant Secretary for Programs)** for deliberation and recommendation. (Reference: DepEd Order No. 31, s. 2007).
2. Subject to the favorable recommendation of the Special Committee on Scholarship, 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 grant/degree and non-degree programs, **approval is delegated to Undersecretary for Programs and Projects for teaching and related teaching personnel and Undersecretary for Finance and Administration for non-teaching personnel** (Reference: DepEd Order No. 31, s. 2007).

J. ATTENDANCE TO LOCAL SEMINARS/WORKSHOPS/CONVENTIONS/SPEAKING ENGAGEMENTS

- 1.1 Attendance to local seminars/workshops/conventions/speaking engagements on "official business" shall be chargeable against respective office or local funds.
- 1.2 Attendance to local seminars/workshops/conventions/speaking engagements on "official time" shall be chargeable against their own personal funds.
- 1.3 The authority is delegated as follows:

Office/Position(s)	Recommending Approval	Approval
a. Central Office		
a.1 Undersecretary/ Assistant Secretary	Undersecretary concerned	Secretary
a.2 Director/ Executive Director	Assistant Secretary concerned	Undersecretary concerned
a.3 Division Chief	<ul style="list-style-type: none"> • Director (Bureau/ Center/Service) • Assistant Secretary concerned 	Undersecretary concerned
a.4 Below Division Chief	Division Chief concerned	<ul style="list-style-type: none"> • Director (Bureau/ Center) • Assistant Secretary/ Undersecretary Concerned

Office/Position(s)	Recommending Approval	Approval
b. Regional Office		
b.1 ARD	-	RD
b.2 Division Chief and below	ARD	RD
c. Division Office		
c.1 ASDS	-	SDS
c.2 Supervisors (PSDS, ES I and School Head)	ASDS	SDS
c.3 Teaching Personnel	School Head	SDS
c.4 Non-teaching Personnel		
- Division Office	Head of Administrative Unit	SDS
- School	School Head	SDS

1.4 Attendance to local seminars/workshops/conventions/speaking engagements outside the region shall be approved by the RD, upon recommendation of the SDS.

K. DOMESTIC TRAVEL

- No travel, on official time or business, shall be undertaken without an approved Authority to Travel. Funds shall be earmarked prior to approval of travel on official business.
- The immediate supervisor of the employee concerned shall approve the Itinerary of Travel.
- Travel Authority shall be signed by the following officials:

Office/Position(s)	Up to 7 Days		More than 7 days	
	Recommending Approval	Approval	Recommending Approval	Approval
a. Central Office				
a.1 Undersecretary/ Assistant Secretary Director/Executive Director		Undersecretary for Finance and Administration or Secretary	Undersecretary concerned	Secretary

Office/Position(s)	Recommending Approval	Approval
b. Regional Office		
b.1 ARD	-	RD
b.2 Division Chief and below	ARD	RD
c. Division Office		
c.1 ASDS	-	SDS
c.2 Supervisors (PSDS, ES I and School Head)	ASDS	SDS
c.3 Teaching Personnel	School Head	SDS
c.4 Non-teaching Personnel		
- Division Office	Head of Administrative Unit	SDS
- School	School Head	SDS

1.4 Attendance to local seminars/workshops/conventions/speaking engagements outside the region shall be approved by the RD, upon recommendation of the SDS.

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- No travel, on official time or business, shall be undertaken without an approved Authority to Travel. Funds shall be earmarked prior to approval of travel on official business.
- The immediate supervisor of the employee concerned shall approve the Itinerary of Travel.
- Travel Authority shall be signed by the following officials:

Office/Position(s)	Up to 7 Days		More than 7 days	
	Recommending Approval	Approval	Recommending Approval	Approval
a. Central Office				
a.1 Undersecretary/ Assistant Secretary Director/Executive Director		Undersecretary for Finance and Administration or Secretary	Undersecretary concerned	Secretary

Office/Position(s)	Up to 7 Days		More than 7 days	
	Recommending Approval	Approval	Recommending Approval	Approval
a.2 Division Chief and below	Undersecretary concerned	Undersecretary concerned	Undersecretary concerned	Undersecretary for Finance and Administration
a.3 Immediate Staff Under the Office of the Secretary	<ul style="list-style-type: none"> • Director (Bureau/Service/Center) • Assistant Secretary concerned 	Assistant Secretary (Chief of Staff)	-	Assistant Secretary (Chief of Staff)
b. Regional Office				
b.1 RD ²	-	Undersecretary for Regional Operations	Undersecretary for Regional Operations	Secretary
b.2 ARD	-	RD	-	RD
b.3 Division Chief and below	ARD	RD	ARD	RD
c. Division Office				
c.1 SDS	-	RD	-	RD
c.2 ASDS	-	SDS	SDS	RD
c.3 Supervisors (PSDS, ES I and School Head)	ASDS	SDS	ASDS	SDS
c.4 Teaching Personnel	School Head	SDS	School Head	SDS
c.5 Non-teaching Personnel				
- Division Office	Head of Administrative Unit	SDS	Head of Admin. Unit	SDS
- School	School Head	SDS	School Head	SDS

4. The Travel Authority outside the region for Division Office and school personnel shall be signed by the RD.
5. Upon presentation of Travel Authority and confirmation slip from office visited, the Head of Personnel Division/Unit/Section shall issue Certificate of Appearance.

² If not covered by a DepED Memorandum or Order

L. FOREIGN TRAVEL

All foreign travels shall be approved by the Secretary pursuant to DepED Memorandum No. 8, s. 2007 entitled "Guidelines in Requesting Authority to Travel Abroad."

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

Notice of Salary Adjustment (NOSA) and Notice of Step Increment (NOSI), whenever applicable, shall be automatically issued to employees concerned for information and implementation.

Office	Recommending Approval	Approval
a. Central Office	Chief of Personnel Division	Undersecretary for Finance and Administration
b. Regional Office		
b.1 ARD and RD	Chief of Personnel Division, Central Office	Undersecretary for Finance and Administration
b.2 Division Chief and below	Chief of Administrative Division	RD
c. Division Office		
c.1 ASDS and SDS	Chief of Personnel Division, Central Office	Undersecretary for Finance and Administration
c.2 Supervisors (PSDS, ES I and School Head)	Head of Administrative Unit	SDS
c.3 Teaching Personnel	School Head	SDS
c.4 Non-teaching Personnel		
- Division Office	Head of Administrative Unit	SDS
- School	School Head	SDS

II. NATIONAL ASSESSMENT, CONVENTIONS, CONFERENCES, FESTIVALS, EXHIBITS, COMPETITIONS AND/OR OTHER ACTIVITIES TO BE CONDUCTED BY DEPED OR NON-DEPED AGENCIES/PRIVATE ORGANIZATION

1. Project Proposal/Issuance of DepEd Order/Memorandum for Activities to be conducted by DepEd:

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Particulars	Recommending Approval	Approval
i. National Assessment (Academic/Qualifying Exam for DepED Officials)	Undersecretary for Programs and Projects	Secretary
ii. Regional Academic Assessment	ARD	RD
iii. Division Academic Assessment	ASDS	SDS
iv. National Conventions, Conferences, Festivals, Exhibits, Competitions and Other Related Activities	Undersecretary concerned	Secretary

2. Activities to be conducted by private organizations/non-DepED agencies shall be signed by the following officials:

Office	Recommending Approval	Approval
a. Central Office	Undersecretary concerned	Secretary
b. Regional Office	ARD	RD
c. Division Office	ASDS	SDS

III. DEPARTMENT ORDER/MEMORANDUM AND OTHER ISSUANCES

Document Type	Signing Official
1. Dissemination of legal issuances from other government offices (e.g. Presidential Proclamations, Executive and Administrative Orders, With or without concomitant cost to the Department)	Undersecretary for Legal Affairs
2. Announcement of results of competitions/contests, assessments, celebration and other activities.	Undersecretary concerned
3. Dissemination of Office Orders and Memoranda relative to administrative or financial policies, rules, regulations, and the like	Undersecretary for Finance and Administration
4. Region-wide announcement of programs, projects, policies, and other regional issuances	RD
5. Division-wide announcement of programs, projects, policies, and other division issuances	SDS

IV. FINANCIAL MATTERS³

The approval of government expenditures, contracts/commitments and payments must be in accordance with existing budgeting, accounting and auditing rules and regulations. The Department Secretary who has the primary authority over DepEd financial transactions hereby delegates signing authority to certain DepEd officials, as follows:

1. Requisition and Issue Slip (RIS) for supplies, materials and equipment shall be prepared by the end-user, signed by the Head of the Requesting Office and approved by the Supply Officer.

2. PURCHASE/JOB REQUEST

All Purchase/Job Requests shall be signed by the following officials:

Office/Amount Involved	Requesting Official	Approval
a. Central Office		
Not over P250,000.00	Directors (Bureau, Center, Service)/ designated Project Manager	Assistant Secretary concerned
Over P250,000.00 but not over P1,000,000.00	<ul style="list-style-type: none"> • Directors (Bureau, Center, Service) • Designated Project Manager • Assistant Secretary/ Undersecretary concerned 	Undersecretary concerned
Over P1,000,000.00 but not over P10,000,000.00	Assistant Secretary/Undersecretary concerned	Undersecretary for Finance and Administration and another Undersecretary
Over P10,000,000.00	Undersecretary concerned	Secretary
b. Regional Office		
Up to the extent of appropriation	Chief of Division concerned	RD

³ *Signing authorities for financial matters for Central Offices maintaining separate Books of Accounts [e.g. Teachers' Camp, National Council for Children's Television (NCCT), National Science for Teaching Instrumentation Center (NSTIC), National Educators Academy of the Philippines (NEAP), EDPITAF, etc.] shall be based on their respective existing DepEd issuances on the matter.*

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1. Requisition and Issue Slip (RIS) for supplies, materials and equipment shall be prepared by the end-user, signed by the Head of the Requesting Office and approved by the Supply Officer.

2. PURCHASE/JOB REQUEST

All Purchase/Job Requests shall be signed by the following officials:

Office/Amount Involved	Requesting Official	Approval
a. Central Office		
Not over P250,000.00	Directors (Bureau, Center, Service)/ designated Project Manager	Assistant Secretary concerned
Over P250,000.00 but not over P1,000,000.00	<ul style="list-style-type: none"> • Directors (Bureau, Center, Service) • Designated Project Manager • Assistant Secretary/ Undersecretary concerned 	Undersecretary concerned
Over P1,000,000.00 but not over P10,000,000.00	Assistant Secretary/Undersecretary concerned	Undersecretary for Finance and Administration and another Undersecretary
Over P10,000,000.00	Undersecretary concerned	Secretary
b. Regional Office		
Up to the extent of appropriation	Chief of Division concerned	RD

³ *Signing authorities for financial matters for Central Offices maintaining separate Books of Accounts [e.g. Teachers' Camp, National Council for Children's Television (NCCT), National Science for Teaching Instrumentation Center (NSTIC), National Educators Academy of the Philippines (NEAP), EDPITAF, etc.] shall be based on their respective existing DepEd issuances on the matter.*

Office/Amount Involved	Requesting Official	Approval
c. Division Office Up to the extent of appropriation	Administrative Officer or Supply Officer	SDS
d. School without financial staff (non-Implementing unit) Up to the extent of appropriation	School Head	SDS
e. School with financial staff (implementing unit) Up to the extent of appropriation	Administrative Officer/Supply Officer, if any, or, any designated Officer by the School Head	School Head or the OIC designated by the SDS

3. Resolution to Award (RTA), regardless of the amount, shall be approved by the Head of the Procuring Entity (HOPE) upon recommendation of the Bids and Awards Committee. For Central Office, the HOPE is the Secretary; for Regional Office – the Regional Director; for Division Office – the Schools Division Superintendent; and for Implementing Unit (school with financial staff) – the School Head.
4. Notice to Proceed (NTP) for Central Office, regardless of the amount, shall be issued by the Undersecretary for Finance and Administration. In the Regional and Division Offices and Implementing Unit (school with financial staff), the Notice of Award (NOA) and NTP shall be issued by their respective HOPE.
5. **PURCHASE ORDER (PO) AND CONTRACT FOR DELIVERY OF GOODS AND SERVICES**

5.1 All POs and Contracts for delivery of goods and services shall be certified as to Budget Allotment and Availability of Fund by the following:

Office	Certification	
	Budget Allotment	Availability of Funds
Central Office	Chief, Budget Division	Chief, Accounting Division
Regional Office	Chief of Budget and Finance Division	Head of the Accounting Unit

Office	Certification	
	Budget Allotment	Availability of Funds
Division Office including school without financial staff (non-implementing unit)	Head of Accounting Section	Head of Accounting Section
School with financial staff (implementing unit)	Accountant/ Bookkeeper	Accountant/ Bookkeeper

5.2 All POs and Contracts for delivery of goods and services shall be approved by the authorized official, as follows:

Office/Amount Involved	Approval	
	Purchase Order	Contract
a. Central Office		
Not over P250,000.00	Assistant Secretary for FMS	Assistant Secretary for FMS
Over P250,000.00 but not over P1,000,000.00	Undersecretary for Finance and Administration or Undersecretary concerned	Undersecretary for Finance and Administration
Over P1,000,000.00 but not over P10,000,000.00	Undersecretary for Finance and Administration and another Undersecretary	Undersecretary for Finance and Administration and another Undersecretary (with the initial of the Assistant Secretary or Undersecretary for Legal)
Over P10,000,000.00	Secretary	Secretary (with the initial of Undersecretary for Legal)
b. Regional Office		
Not over P10,000,000.00	RD	RD (with the initial of Head of Legal Unit)
Over P10,000,000.00	Secretary	Secretary (with the initial of Undersecretary for Legal)
c. Division Office and school without financial staff (non-implementing unit)		
Not over P5,000,000.00	SDS (with the initial of ASDS)	SDS (with the initial of ASDS)
Over P5,000,000.00 but not over P10,000,000.00	RD (with the initial of ARD)	RD (with the initials of the Head of Legal Unit and ARD)

Office/Amount Involved	Approval	
	Purchase Order	Contract
Over P10,000,000.00	Secretary	Secretary (with the initial of Undersecretary for Legal)
d. School with financial staff (implementing unit)		
Not over P2,500,000.00	School Head (with the initial of the school's Accountant/Bookkeeper)	School Head (with the initial of the Accountant/Bookkeeper)
Over P2,500,000.00 but not over P5,000,000.00	SDS (with the initial of ASDS)	SDS (with the initial of ASDS)
Over P5,000,000.00 but not over P10,000,000.00	RD (with the initial of ARD)	RD (with the initials of the Head of Legal Unit and ARD)
Over P10,000,000.00	Secretary	Secretary (with the initial of Undersecretary for Legal)

6. DISBURSEMENT VOUCHER (DV)

6.1 Box "A" (certification as to availability of cash and completeness of supporting documents) of DVs shall be signed by the Chief Accountant for Central Office; the Head of the Accounting Unit or Section, in case of Regional and Division Offices and schools with financial staff (Implementing Units).

6.2 The approving officials for Box "B" of DVs shall be as follows:

Office/Amount Involved	Expenditure Class/Approval	
	Personal Services (PS)	Maintenance & Other Operating Expenses(MOOE) and Capital Outlay (CO)
a. Central Office		
Not over P250,000.00	<ul style="list-style-type: none"> • Director (Bureau, Center) • Designated Project Manager • Assistant Secretary for FMS • Any Undersecretary 	<ul style="list-style-type: none"> • For OSEC transactions - <ul style="list-style-type: none"> ➢ Director of Administrative Service [for payment of obligations for utilities(i.e. light, water, and communication) and salaries of janitors and skilled workers hired under Contract of Service]] ➢ Assistant Secretary for FMS ➢ Undersecretary concerned • For Bureaus/Centers – Bureau or Center Director • For Special Projects - Designated Project Manager

Office/Amount Involved	Expenditure Class/Approval	
	Personal Services (PS)	Maintenance & Other Operating Expenses(MOOE) and Capital Outlay (CO)
Over P250,000.00 up to P1,000,000.00	Undersecretary for Finance and Administration or, any Undersecretary	<ul style="list-style-type: none"> • Assistant Secretary for FMS • Undersecretary for Finance and Administration or any Undersecretary
Over P1,000,000.00 up to P10,000,000.00	Undersecretary for Finance and Administration and another Undersecretary	Undersecretary for Finance and Administration and another Undersecretary,
Over P10,000,000.00	Secretary	Secretary
b. Regional Office		
Up to the extent of appropriation	RD	RD
c. Division Office		
Up to the extent of appropriation	SDS	SDS
d. School without financial staff (non-implementing unit)		
Up to the extent of appropriation	SDS	SDS
e. School with financial staff (implementing unit)		
Up to the extent of appropriation	School Head	School Head

7. PAYROLL

Payment of salaries, wages and other benefits and compensation of regular, contractual and casual employees shall be signed by the following officials:

Office	Certified Correct	Certification as to Availability of Funds	Approval
a. Central Office	Chief of Personnel Division	Department Chief Accountant	Refer to DVs

Office	Certified Correct	Certification as to Availability of Funds	Approval
b. Regional Office	Chief of Administrative Division – for Regional Office Proper (ROP) personnel; Chief of Budget and Finance Division - for Regional Payroll Services Unit-paid teachers and other personnel	Head of the Accounting Unit	RD, or his duly designated alternate
c. Division Office including school without financial staff (non-implementing unit)	Head of the Administrative Unit	Head of the Accounting Section	SDS, or his duly designated alternate
d. School with financial staff (implementing unit)	Administrative Officer, if any	Accountant/Bookkeeper	School Head

8. CHECK

Amount Involved	Signing Official	Countersigning Official
a. Central Office Up to P100,000.00	<ul style="list-style-type: none"> • Chief of Cash Division or the Officer-In-Charge • Designated Project Manager 	<ul style="list-style-type: none"> • Director of Administrative Service for OSEC transactions as stipulated in the DV • Director of Bureau/Center for bureau/center transactions • Assistant Secretary for FMS or the Officer-In-Charge • Any Undersecretary • Any Assistant Secretary
Over P100,000.00 up to P250,000.00	<ul style="list-style-type: none"> • Chief of Cash Division or the Officer-In-Charge • Director (Bureau, Center) • Designated Project Manager 	<ul style="list-style-type: none"> • Assistant Secretary for FMS or the Officer-In Charge • Undersecretary for Finance and Administration • Any Undersecretary • Any Assistant Secretary

Amount Involved	Signing Official	Countersigning Official
Over P250,000.00 up to P1,000,000.00	Assistant Secretary for FMS or the Officer-In-Charge	<ul style="list-style-type: none"> Undersecretary for Finance and Administration Any Undersecretary
Over P1,000,000.00 up to P10,000,000.00	Any Undersecretary	Undersecretary for Finance and Administration
Over P10,000,000.00	Undersecretary for Finance and Administration	Secretary
b. Regional Office		
Up to the extent of the appropriation	<ul style="list-style-type: none"> Cashier Chief of Administrative Division 	<ul style="list-style-type: none"> RD (for PS, MOOE and CO); RD or his duly designated alternate (for PS transactions only)
c. Division Office including school without financial staff (non-implementing unit)		
Up to the extent of the appropriation	<ul style="list-style-type: none"> Cashier Chief of the Administrative Unit 	SDS (for PS, MOOE and CO); SDS or his duly designated alternate (for PS transactions only)
d. School with financial staff (implementing unit)		
Up to the extent of the appropriation	<ul style="list-style-type: none"> Cashier/Disbursing Officer 	School Head

9. OBLIGATION REQUEST

Office	Requesting Official (Box A)	Certified as to Allotment Availability and Obligation (Box B)
a. Central Office		
Bureau/Center/Service	Head of Office	Chief of Budget Division
Other Central Offices maintaining separate Books of Accounts	Head of Unit/Office	Head of Budget Unit or authorized representative
b. Regional Office		
	Division Chief concerned	Chief of Budget and Finance Division

Office	Requesting Official (Box A)	Certified as to Allotment Availability and Obligation (Box B)
c. Division Office including school without financial staff (non-implementing unit)	Unit Head	Head of Accounting/Budget Section of Division Office
d. School with financial staff (implementing unit)	School Head	Accountant/Bookkeeper

10. SUB-ALLOTMENT RELEASE ORDER

10.1 Funds released (i.e. Special Allotment Release Order) by the Department of Budget and Management (DBM) to a DepEd Office but intended for activities and projects to be implemented by a subordinate office shall be sub-allotted to the latter through Sub-Allotment Release Order (Sub-ARO).

10.2 The signing authorities on the Sub-ARO are as follows:

Requesting Office	Certified: Allotment Available	Recommending Approval	Approval
a. Central Office			
Bureau/Service/Center/Other Offices in CO	Chief of Budget Division	Assistant Secretary for FMS	Undersecretary for Finance and Administration
EDPITAF/SEDIP	Head of Budget Section	Assistant Secretary for FMS	Undersecretary for Finance and Administration
b. Regional Office	Head of Budget Unit	Chief of Budget and Finance Division	RD

11. NOTICE OF TRANSFER OF ALLOCATION (NTA)

11.1 If the cash allocation is with the DepEd Office releasing the Sub-ARO, it shall issue an NTA to effect the transfer of cash allocation corresponding to the amount sub-allotted to the MDS account of the recipient DepEd Office, provided that both offices have the same servicing banks.

11.2 The signing authorities on the NTA shall be the same as the signing authorities as provided for under Item No. 8 on Checks.

12. REQUEST FOR REALIGNMENT OF FUNDS

Requests for realignment of funds must be justified and must pass through channels before forwarding them to the Department of Budget and Management, to wit:

Requesting Office	Requesting Official	Recommending Approval	Approval
a. Central Office	Chief, Budget Division	Undersecretary for Finance and Administration	Secretary
b. Regional Office	RD	-	Secretary
c. Division Office including school without financial staff (non-implementing unit)	SDS	RD	Secretary
d. School with financial staff (implementing unit)	School Head	SDS and RD	Secretary

V. OTHER MATTERS

1. All personnel actions requiring the signature of the Secretary such as hiring, appointment, transfer, reassignment, detail, secondment, etc. including financial matters shall pass through the Undersecretary for Finance and Administration for initial.
2. 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.
3. 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.
4. The approving officials on financial matters in this Order shall be those with regular plantilla items.
5. Head of Office shall refer to the rank of Division Chief (for Services without Director item), Project Manager, Director II, and above in the Central Office and at least Division Chief level in the Region, and unit heads in the Division Offices.