



APR 30 2009

DepED O R D E R
No. **41**, s. 2009

REVISION TO DepED ORDER NO. 66, S. 2008
(Signing Authorities for Certain Administrative and Financial Matters
in the Central and Field Offices)

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Directors of Services, Centers and Heads of Units
Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools

1. Conformably with DepED Memorandum No. 536, s. 2008 on the deferment of implementation of Item IV of DepED Order No. 66, s. 2008, signing authority on financial matters is hereby revised.¹

2. 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:

- A. **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.

¹ *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.*

B. 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 P20,000,000.00	Assistant Secretary/Undersecretary concerned	Undersecretary for Finance and Administration (with initials of Assistant Secretary for FMS) and another Undersecretary
Over P20,000,000.00	Undersecretary concerned and Undersecretary for Finance and Administration	Secretary
b. Regional Office Up to the extent of appropriation	Chief of Division concerned	RD
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

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- C. 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.
- D. 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.

E. PURCHASE ORDER (PO) AND CONTRACT FOR PURCHASE OF GOODS AND SERVICES

1. POs and Contracts for purchase 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
Division Office including school without financial staff (non-implementing unit)	Budget Officer Designate	Head of Accounting Section
School with financial staff (implementing unit)	Disbursing Officer/Cashier Budget Officer Designate	Accountant/ Bookkeeper

2. All POs and Contracts for the purchase 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 P20,000,000.00	Undersecretary for Finance and Administration and another Undersecretary	Undersecretary for Finance and Administration (with the initials of the Undersecretary for Legal)

Office/Amount Involved	Approval	
	Purchase Order	Contract
Over P20,000,000.00	Secretary	Secretary (with the initials of Undersecretaries for Legal and Finance and Administration)
b. Regional Office Up to the extent of appropriation	RD	RD (with the initials of Head of Legal Unit)
c. Division Office and school without financial staff (non-implementing unit) Up to the extent of appropriation	SDS	SDS (with the initials of ASDS)
d. School with financial staff (implementing unit) Up to the extent of appropriation	School Head (with the initials of the school's Accountant/Bookkeeper)	School Head (with the initials of the Accountant/Bookkeeper)

3. The Offices of the Undersecretaries for Finance and Administration and Legal Affairs shall be furnished with photocopies of all contracts and purchase orders (POs) involving one million pesos (P1,000,000.00) and above by the RD, SDS and School Heads concerned, within ten (10) calendar days from issuance or execution of the said contracts and POs.

F. DISBURSEMENT VOUCHER (DV)

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).

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)
<p>a. Central Office</p> <p>Not over P250,000.00</p>	<ul style="list-style-type: none"> • Director (Bureau, Center) • Designated Project Manager • Assistant Secretary concerned • 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] ➢ Service Directors [for payment of traveling expense vouchers (TEVs) of their respective offices] ➢ Assistant Secretary concerned ➢ Undersecretary concerned • For Bureaus/Centers transactions– Bureau or Center Director • For Special Projects transactions -Designated Project Manager
<p>Over P250,000.00 up to P1,000,000.00</p>	<ul style="list-style-type: none"> • Assistant Secretary for FMS • Undersecretary for Finance and Administration or any Undersecretary 	<ul style="list-style-type: none"> • Assistant Secretary for FMS • Undersecretary for Finance and Administration or Undersecretary concerned
<p>Over P1,000,000.00 up to P20,000,000.00</p>	<p>Undersecretary for Finance and Administration and another Undersecretary</p>	<p>Undersecretary for Finance and Administration and Undersecretary concerned</p>
<p>Over P20,000,000.00</p>	<p>Secretary</p>	<p>Secretary</p>
<p>b. Regional Office</p> <p>Up to the extent of appropriation</p>	<p>RD</p>	<p>RD</p>
<p>c. Division Office</p> <p>Up to the extent of appropriation</p>	<p>SDS</p>	<p>SDS</p>

Office/Amount Involved	Expenditure Class/Approval	
	Personal Services (PS)	Maintenance & Other Operating Expenses(MOOE) and Capital Outlay (CO)
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

G. 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
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/Personnel Officer Designate	Accountant/Bookkeeper	School Head

H. CHECK

Amount Involved	Signing Official	Countersigning Official
<p>a. Central Office</p> <p>Up to P100,000.00</p>	<ul style="list-style-type: none"> • Chief of Cash Division 	<p>For OSEC transactions:</p> <ul style="list-style-type: none"> • Director of Administrative Service for OSEC transactions as stipulated in the DV • Assistant Secretary for FMS <p>For Bureau/Center transactions:</p> <ul style="list-style-type: none"> • Director of Bureau/Center for bureau/center transactions • Assistant Secretary concerned <p>For Special Project transactions:</p> <ul style="list-style-type: none"> • Assistant Secretary concerned
<p>Over P100,000.00 up to P250,000.00</p>	<p>For OSEC transactions:</p> <ul style="list-style-type: none"> • Chief of Cash Division • Director of Administrative Service for OSEC transactions as stipulated in the DV <p>For Bureau/Center transactions - Director of Bureau/Center</p>	<ul style="list-style-type: none"> • Assistant Secretary for FMS • Undersecretary for Finance and Administration
	<p>For Special Project transactions - Assistant Secretary concerned</p>	<p>Assistant Secretary for FMS</p>
<p>Over P250,000.00 up to P1,000,000.00</p>	<p>Assistant Secretary for FMS</p>	<ul style="list-style-type: none"> • Undersecretary for Finance and Administration • Undersecretary concerned • Any Undersecretary
<p>Over P1,000,000.00 up to P20,000,000.00</p>	<ul style="list-style-type: none"> • Undersecretary concerned • Any Undersecretary 	<p>Undersecretary for Finance and Administration</p>
<p>Over P20,000,000.00</p>	<p>Undersecretary for Finance and Administration</p>	<p>Secretary</p>

Amount Involved	Signing Official	Countersigning Official
b. Regional Office Up to the extent of the appropriation	<ul style="list-style-type: none"> • Cashier • Chief of Administrative Division (alternate) 	<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 (alternate) 	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

I. OBLIGATION REQUEST

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

J. SUB-ALLOTMENT RELEASE ORDER

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).
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

K. NOTICE OF TRANSFER OF ALLOCATION (NTA)

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

L. 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

3. 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 initials prior to approval of the Secretary.
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.


4. EXERCISE OF FUNCTIONS BY THE SECRETARY

- a. 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.
- b. 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 appointments, initiate transfers, details, reassignments, promotions, and other personnel actions in accordance with existing laws, rules, and regulations.

5. REPEALING CLAUSE

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

6. This Order takes effect immediately.



JESLI A. LAPUS
Secretary

Reference:

DepED Order: (No. 66, s. 2008)

Allotment: 1—(D.O. 50-97)

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

AUTHORITY
CHANGE
FUNDS
OFFICIALS
POLICY