



Republic of the Philippines
Department of Education
CARAGA REGION
SCHOOLS DIVISION OF SIARGAO



Office of the Schools Division Superintendent

July 1, 2025

DIVISION MEMORANDUM

No. **07-193**, 2025

REITERATION OF DEPED ORDER NO. 01, s. 2023 re: "REVISED DESIGNATION OF UNDERSECRETARIES AND ASSISTANT SECRETARIES TO THEIR STRANDS AND FUNCTIONAL AREAS OF RESPONSIBILITIES AND REVISED SIGNING AUTHORITIES"

To: Assistant Schools Division Superintendent
Functional Division Chiefs and Personnel (OSDS, CID, SGOD)
Elementary and Secondary School Heads
All concerned
This Division

1. Pursuant to Annex C of DepEd Order No. 01, s. 2023, this Office hereby reiterates the revised signing authorities to be adopted immediately.
2. Enclose in this memorandum is the copy of the said issuance.
3. For immediate dissemination to and strict compliance of all concerned.

MANUEL O. CABERTE

Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Encl: As stated
Reference: As stated
To be indicated in the Perpetual Index under the following subjects:
SIGNING AUTHORITY

OSDS/momosay
07/01/25



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DepEd Siargao

**Revised Signing Authorities****A. ADMINISTRATIVE MATTERS****A. PERSONNEL APPOINTMENTS****i. Executive Officials**

Office/Position	Recommending Approval	Appointing Authority
a. Undersecretary/Assistant Secretary/Bureau Directors/Service Directors	Secretary	President of the Republic of the Philippines
b. Regional Director (RD) and Assistant Regional Director (ARD)	Secretary	President of the Republic of the Philippines
c. Schools Division Superintendent (SDS) and Assistant Schools Division Superintendent (ASDS)	Secretary	President of the Republic of the Philippines

*Appointments to third level positions shall be approved by the President of the Republic of the Philippines, as recommended by the Secretary, who shall take into consideration the submission/recommendation of the DepEd National Search Committee (NSC).

ii. Employees and Teaching Personnel

Office/Position	Certification		Approving Authority
	Compliance with Requirements	Screening and Qualification of Appointees	
Central Office			
a. Division Chief	Chief, Personnel Division or Highest Ranking HRMO	Chair, Human Resource Merit Promotion and Selection Board (HRMSB)	Undersecretary for HROD
b. Below Division Chief			

c. Contractual and Coterminous positions	Chief, Personnel Division or Highest Ranking HRMO	Undersecretary in charge	
Regional Office			
a. Division Chief and below	Chief Administrative Officer, Administrative Division or Highest Ranking HRMO	ARD	RD
Schools Division Office			
a. Division Chief and below	Administrative Officer V, Administrative Section or Highest Ranking HRMO	ASDS	SDS
b. School Head and below	Administrative Officer V, Administrative Section or Highest Ranking HRMO		

iii. **Hiring and Renewal for Contracts of Service and/or Job Order Consultants Employees, including Highly - Technical Consultants**

Refer to Office Order OO-OSEC-2019-007 dated January 22, 2019 and Memorandum OM-HROD-2022-0271.

iv. **Designation of Officers-in-Charge (OIC) and Special Disbursing Officers (SDOs)**

Office/Position	Recommending Approval	Approval
a. Central Office		
1. Undersecretary/ Assistant Secretary	None	Secretary or Undersecretary for HROD
2. Bureau/Service Directors	Undersecretary/Assistant Secretary in charge	
3. Division Chief	Bureau/Service Directors and Undersecretary/Assistant Secretary in charge	Undersecretary for HROD
b. Regional Office		
1. RD/ARD	Undersecretary for Operations	Undersecretary for HROD
2. Division Chief	ARD	RD
c. Schools Division Office		
1. SDS/ASDS	RD and Undersecretary for Operations	Undersecretary for HROD

2. Division Chief and School Heads	ASDS	SDS
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- The designation of Special Disbursing Officers (SDOs) shall be approved by the Undersecretary for Finance at the Central Office; Regional Director at the Regional Office; Schools Division Superintendent at the Schools Division Office and Schools.

B. PERSONNEL MOVEMENTS

i. Reassignment and Transfer of DepEd Employees to another DepEd Unit/ Office

a. Central Office

Position	Within Central Office		To Field Offices	
	Recommending Approval	Approval	Recommending Approval	Approval
Bureau/ Service Directors	Assistant Secretary/ Undersecretary concerned	Undersecretary for HROD	Undersecretary in charge	Undersecretary for HROD
Division Chief	Bureau/Service Directors	Undersecretary for HROD		Undersecretary for HROD
Below Division Chief	Division Chief and Bureau/Service Directors			

b. Regional Office

Position	Within the RO and SDOs within the RO		To CO or another Region	
	Recommending Approval	Approval	Recommending Approval	Approval
RD/ARD	N/A	N/A	Undersecretary for Operations	Undersecretary for HROD
Division Chief	ARD	RD	RD	Undersecretary for Operations/ Undersecretary for HROD
Below Division Chief	Division Chief and ARD	RD		

c. Schools Division Office

Position	Within the SDO		To CO or another SDO/Region	
	Recommending Approval	Approval	Recommending Approval	Approval
SDS/ASDS	N/A	N/A	Undersecretary for Operations	Undersecretary for HROD
Division Chief	ASDS	SDS	SDS	Undersecretary for HROD
Below Division Chief	Division Chief and ASDS	SDS		
School Head	ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region/ Undersecretary for HROD
Teaching and Non-teaching positions in the school	School Head and ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region/ Undersecretary for HROD

ii. Secondment and Detail of DepEd Employees

Office	Recommending Approval	Approval
a. Central Office	Undersecretary/Assistant Secretary in charge	Undersecretary for HROD
b. Regional Office	Regional Director	
c. Schools Division Office		
d. Schools		

C. OFFICIAL FOREIGN TRAVEL

Office/Position	Recommending Authority	Approving Authority
a. Central Office		
1. Undersecretary (USEC), and Assistant Secretary (ASEC)	None	Undersecretary for HROD
2. Bureau/Service Director, and Executive Director	Undersecretary/Assistant Secretary concerned (Highest	Undersecretary for HROD

	Executive of the Strand)	
3. Division Chief, and Below	Bureau/Service Director concerned	Undersecretary/ Assistant Secretary concerned (Highest Executive of the Strand)
4. Offices/Units/Staff Complement - Office of the Secretary (OSEC)	Director concerned as may be applicable	Head Executive Assistant
5. Offices/Units/Staff Complement - Office of the ASEC/USEC	None	Undersecretary/Assistant Secretary concerned
b. Regional Office		
1. Regional Director (RD), and Assistant RD	Undersecretary for Operations	Undersecretary for HROD
2. Division Chief, and Below	RD	Undersecretary for Operations
c. Schools Division Office		
1. Schools Division Superintendent (SDS), and Assistant SDS	RD	Undersecretary for Operations
2. Division Chief, and Below, including PSDS	SDS	Undersecretary for Operations
d. Schools		
1. School Head	SDS	Undersecretary for Operations
2. Teaching personnel, and Non-Teaching personnel	SDS	Undersecretary for Operations
e. Attached Agencies		
1. Agency Head	None	Head Executive Assistant
2. ECCD Council	Executive Director	Head Executive Assistant
3. NAS	Executive Director	Head Executive Assistant
4. NBDB	Executive Director	Head Executive Assistant
5. NCCT	Executive Director	Head Executive Assistant
6. NMP	Director General	Head Executive Assistant
7. PHSA	Director IV	Head Executive Assistant
8. Other Attached Agencies	Head of the Agency	Head Executive Assistant

D. OFFICIAL LOCAL TRAVEL

Office/Position	Recommending Authority	Approving Authority
a. Central Office		
1. Undersecretary and Assistant Secretary	None	Undersecretary for HROD
2. Bureau/ Service Director, and Executive Director	None	Undersecretary/ Assistant Secretary concerned (Highest Executive of the Strand)

3. Division Chief, and Below	Bureau/Service Director concerned	Undersecretary/Assistant Secretary concerned (Highest Executive of the Strand)
4. Offices/Units/Staff Complement - Office of the Secretary (OSEC)	Director concerned as may be applicable	Head Executive Assistant
5. Offices/Units/Staff Complement - Office of the Undersecretary/Assistant Secretary	None	Undersecretary/Assistant Secretary concerned (Highest Executive of the Strand)
b. Regional Office		
1. RD	None	Undersecretary for Operations (for destinations outside the Region only)
2. ARD	RD (for destinations outside the Region only) None (for destinations within the Region)	Undersecretary for Operations (for destinations outside the Region only) RD (for destinations within the Region)
3. Division Chief and Below	ARD	RD
c. Division Office		
1. SDS	None	RD (for destinations outside the Division only)
2. ASDS	SDS (for destinations outside the Division only) None (for destinations within the Division)	RD (for destinations outside the Division only) SDS (for destinations within the Division)
3. Division Chief, and Below, including PSDS	ASDS	SDS
d. Schools		
1. School Head (SH)	ASDS	SDS
2. Teaching personnel, and Non-Teaching personnel (for destination within the Division)	None	SH
3. Teaching personnel, and Non-Teaching personnel (for destination outside the Division)	SH	SDS
e. Attached Agencies		
Local official travel of officers and personnel of DepEd Attached Agencies shall be governed by their internal agency rules and procedures.		

E. PERSONAL FOREIGN TRAVEL

Office/Position	Recommending Authority	Approving Authority
a. Central Office		
1. Undersecretary and Assistant Secretary	None	Undersecretary for HROD
2. Bureau/Service Director, and Executive Director	None	Undersecretary/Assistant Secretary concerned (Highest Executive of the Strand)
3. Division Chief, and Below	Bureau/Service Director concerned	Undersecretary/Assistant Secretary concerned (Highest Executive of the Strand)
4. Offices/Units/Staff Complement - Office of the Secretary (OSEC)	Director concerned as may be applicable	Head Executive Assistant
5. Offices/Units/Staff Complement - Office of the Undersecretary/Assistant Secretary	None	Undersecretary/Assistant Secretary concerned (Highest Executive of the Strand)
b. Regional Office		
1. Regional Director (RD)	None	Undersecretary for HROD
2. Assistant RD	RD	Undersecretary for HROD
3. Division Chief, and Below	ARD	RD
c. Division Office		
1. Schools Division Superintendent (SDS), and Assistant SDS	RD	Undersecretary for HROD
2. Division Chief, and Below, including PSDS	SDS	RD
d. Schools		
1. School Head	SDS	RD
2. Teaching personnel, and Non-teaching personnel	SDS	RD
e. Attached Agencies		
1. Head of Attached Agency	None	Head Executive Assistant
2. Local official travel of other officers and personnel of DepEd Attached Agencies shall be governed by their internal agency rules and procedures.		

F. PERMISSION TO OUTSIDE STUDY, TEACH OR PRACTICE A PROFESSION

Office/Position	Recommending Approval	Approval
a. Central Office		
1. Undersecretary/Assistant Secretary	None	Undersecretary for HROD

Office/Position	Recommending Approval	Approval
2. Bureau/Service Directors	Undersecretary/ Assistant Secretary in charge	
3. Division Chief	Bureau/Service Directors	
4. Below Division Chief	Division Chief in charge	
b. Regional Office		
1. RD/ARD	Undersecretary for Operations	Undersecretary for HROD
2. Division Chief	ARD	RD
3. Below Division Chief	Division Chief and ARD	RD
c. Schools Division Office		
1. SDS/ASDS	RD	Undersecretary for HROD
2. Division Chief	ASDS	SDS
3. Below Division Chief	Division Chief	SDS
d. Schools		
1. School Head/Head Teacher	ASDS	SDS
2. Teaching and Non- teaching personnel	School Head and ASDS	SDS
e. DepEd Lawyers		
Limited authority to teach or practice law for: 1. Attorney positions across governance levels 2. Other non-lawyer item in DepEd	CO - Bureau/Service Director and Assistant Secretary for Legal and Legislative Affairs RO and SDO - Regional Director in charge and Assistant Secretary for Legal and Legislative Affairs	Undersecretary for Legal and Legislative Affairs

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

i. Sick/Vacation/Study/Maternity/Paternity Leave

Office/ Position	Up to 60 Calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
a. Central Office				
1. Undersecretary	None	Undersecretary for HROD	None	Undersecretary for HROD

Office/ Position	Up to 60 Calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
2. Assistant Secretary	Undersecretary in charge		Undersecretary in charge	
3. Bureau/ Service Directors	None	Assistant Secretary/ Undersecretary in charge	Assistant Secretary/ Undersecretary in charge	
4. Division Chief	Bureau/Service Director	Assistant Secretary/ Undersecretary in charge	Bureau/Service Director	Assistant Secretary/ Undersecretary in charge
5. Below Division Chief	Division Chief in charge	Bureau/Service Director	Division Chief and Bureau/Service Director	
b. Regional Office				
1. RD/ARD	None	Undersecretary for Operations	Undersecretary for Operations	Undersecretary for HROD
2. Division Chief	ARD	RD	ARD	RD
3. Below Division Chief	Division Chief	ARD	Division Chief and ARD	RD
c. Schools Division Office				
1. SDS/ASDS	ARD	RD	ARD	Undersecretary for Operations
2. Division Chief	ASDS	SDS		
3. Below Division Chief	Division Chief	ASDS	Division Chief and ASDS	SDS
d. Schools				
1. School Head/Head Teacher/TIC	ASDS	SDS	ASDS	SDS
2. Teaching and Non-teaching personnel	School Head	ASDS	School Head and ASDS	SDS

ii. Grant of Service Credits of Teachers

The special order for the grant of service credits for teachers shall be signed by the SDS upon recommendation of the School Head. Please refer to **DepEd Order No. 53, s. 2003** entitled *Updated Guidelines on Grants of Vacation Service Credits to Teachers*, with **DepEd Order No. 84, s. 2003** entitled *Updated Guidelines on Grant of Vacation Service Credits to Teachers*, and **DepEd Memorandum No. 77, s. 2022** or the *Computation of Public School Teachers' Proportional Vacation Pay for SY 2021-2022*.

H. RETIREMENT

Particulars	Central Office	Regional Office	Schools Division Office
On cash advances, accounts receivable, and travelling expenses paid in advance	Chief of Accounting Division	Chief of Finance Division	Head of Accounting Unit
On cash Accountability	Chief of Cash Division	Chief of Finance Division	Head of Accounting Unit
On Provident Fund Loan	Chief of Employee Account Management Div.	Chief of Finance Division	Head of Accounting Unit
On property accountability	Chief of Asset Management Div.	Chief of Administrative Division	Head of Admin.
On attendance records and salary overpayment	Chief of Personnel Division	Chief of Administrative Division	Head of Admin.
On pending administrative case	Director of Legal Service	Legal Officer	Legal Officer
On records borrowed	Chief of Records Division	Chief of Administrative Division	Records Officer
On books/materials borrowed	Librarian/ Chief of General Services Div.	Librarian or counterpart	Librarian or counterpart
Tools, Instruments and Equipment borrowed	*In the case of BLR Cebu; Administrative Assistant III (Tool Keeper)		
Recommending Approval	Director of BHROD	ARD	SDS
Approval	Asst. Secretary/ Undersecretary in charge	RD	SDS

- Clearance for Undersecretaries and Assistant Secretaries shall be approved by the Undersecretary for HROD.
- Clearance for RD shall be approved by the Undersecretary for Human Resource and Organizational Development, duly endorsed by the Undersecretary for Operations.
- Clearance for ASDS, SDS, and ARD must be approved by the Undersecretary for Operations upon recommendation of the RD.

I. RESIGNATION

Office/Position	Recommending Approval	Approval
a. Central Office		
1. Division Chief	Bureau/ Service Directors and Undersecretary/ Assistant Secretary in charge	Undersecretary for HROD
2. Below Division Chief	Division Chief, Bureau/Service Director and Undersecretary/ Assistant Secretary in charge	
b. Regional Office		
1. Division Chief	ARD	RD
2. Below Division Chief	Division Chief and ARD	RD
c. Schools Division Office		
1. Division Chief	ASDS	SDS
2. Below Division Chief	Division Chief	SDS
d. Schools		
1. School Head/Head Teacher	ASDS	SDS
2. Teaching and Non-teaching personnel	School Head and ASDS	SDS

- a. Resignation of personnel in third-level positions will be approved by the President of the Republic of the Philippines, with recommending approval of the Secretary.

J. TERMINATION OF APPOINTMENT AND DROPPING FROM THE ROLLS

Office/Position	Recommending Approval	Approval
a. Central Office		
• Undersecretary/ Assistant Secretary/Bureau/ Service Directors	Secretary	President of the Republic of the Philippines
• Division Chief	Undersecretary/ Assistant Secretary in charge	Undersecretary for HROD
• Below Division Chief	Division Chief and Bureau/ Service Director	Undersecretary/ Assistant Secretary in charge
b. Regional Office		
• RD/ARD	Secretary	President of the Republic of the Philippines
• Division Chief	ARD	RD
• Below Division Chief	Division Chief and ARD	RD
c. Schools Division Office		
• SDS/ASDS	Secretary	President of the Republic of the Philippines
• Division Chief	ASDS	SDS
• Below Division Chief	Division Chief and ASDS	SDS

Office/Position	Recommending Approval	Approval
d. Schools		
• School Head/Head Teacher	ASDS	SDS
• Teaching and Non-teaching personnel	School Head and ASDS	SDS

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

Office/Position	Recommending Approval	Approval
a. Central Office		
• Secretary/Undersecretary/Assistant Secretary		Undesecretary for HROD
• Bureau/Service Directors	Chief of Personnel Division and Director of BHROD	Undersecretary for HROD
• Division Chief and below	Chief of Personnel Division and Director of BHROD	Undersecretary for HROD
b. Regional Office		
• RD/ARD	Chief of Personnel Division and Director of BHROD	Undersecretary for Operations
• Division Chief and below	Chief of Administrative Division and ARD	RD
c. Schools Division Office		
• SDS/ASDS	Chief of Personnel Division and Director of BHROD	Undersecretary for HROD
• Division Chief and below	Chief of Admin. And ASDS	SDS
d. Schools		
• School Head/Head Teacher/Teaching and Non-teaching personnel	Chief of Admin. And ASDS	SDS

L. EQUIVALENT RECORD FORM

Endorsement (School)	Recommending Approval (SDO)	Approval (RO)
School Head	Head of Admin, SDS	Regional Director

M. AUTHORITY TO RENDER OVERTIME SERVICES

Governance Level	Recommending Approval	Approval
a. Central Office		
• Division Chief and below	Bureau/Service Director and Undersecretary/ Assistant Secretary in charge In the case of BLR Cebu, Director III and Bureau Director	Undersecretary/ Assistant Secretary in charge
b. Regional Office		
• Division Chief and below	ARD	RD
c. Schools Division Office		
• Division Chief and below	ASDS	SDS

N. PROPERTY AND SUPPLY ISSUANCES

i. Central Office

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Administrative Service (AS) Director *In the case of BLR Cebu, Director III - BLRC	Undersecretary for Administration
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	AS Director *In the case of BLR Cebu, Director III - BLRC	Undersecretary for Administration
Report of Supplies and Materials Issued (RSMI)	SAO - AMD *In the case of BLR Cebu, AO V - Administrative Section of BLRC	Chief - AMD *In the case of BLR Cebu, Director III of BLRC
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee *In the case of BLR Cebu, Inspection Committee Chair and Supply Officer of BLRC	Chief - AMD *In the case of BLR Cebu, AO V - Administrative Section of BLRC

Waste Materials Report (WMR)	Chief – AMD *In the case of BLR Cebu, AO V – Administrative Section of BLRC	Chairman, Disposal Committee *In the case of BLR Cebu, Chairman, Disposal Committee of BLRC
Relief of Accountability - Semi Expendables	SAO – AMD *In the case of BLR Cebu, AO V – Administrative Section of BLRC	Chief – AMD *In the case of BLR Cebu, Director III of BLRC
Relief of Accountability - PPE	Chief – AMD *In the case of BLR Cebu, Director III of BLRC	COA – DepEd

Requesting Party

Approval

Inventory and Inspection Report of Unserviceable Property (IIRUP)	Chief – AMD *In the case of BLR Cebu, AO V – Administrative Section of BLRC	Chairman, Disposal Committee *In the case of BLR Cebu, Chairman, Disposal Committee of BLRC
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee) *In the case of BLR Cebu, Accountable Officer (DepEd Employee)	Head of requisitioning office *In the case of BLR Cebu, Head of requisitioning Unit
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee) *In the case of BLR Cebu, Accountable Officer (DepEd Employee)	Chief – AMD *In the case of BLR Cebu, AO V – Administrative Section of BLRC
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor *In the case of BLR Cebu, Accountable Officer	COA – DepEd

	(DepEd Employee) noted by immediate supervisor	
Issuing Party		Receiving Party
Inventory Custodian Slip (ICS)	Supply Officer / Chief – AMD *In the case of BLR Cebu, Supply Officer of BLRC	Accountable Officer
Property Acknowledgment Receipt (PAR)	Supply Officer / Chief – AMD *In the case of BLR Cebu, Supply Officer of BLRC	Accountable Officer
Property Transfer Report (PTR) - Inter Agency	Head of Agency or Authorized Representative *In the case of BLR Cebu, Director III and Bureau Director	Head of Agency or Authorized Representative
Property Transfer Report (PTR) - Intra Agency	Supply Officer / Chief – AMD *In the case of BLR Cebu, Supply Officer and AO V – Administrative Unit of BLRC	Supply Officer of receiving office

ii. Regional Office

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Chief Administrative Officer	Regional Director
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Chief Administrative Officer	Regional Director
Report of Supplies and Materials Issued (RSMI)	Regional Supply Officer	Chief Administrative Officer
Inspection and Acceptance Report (IAR)	Inspection Officer/ Inspection Committee	Regional Supply Officer
Waste Materials Report (WMR)	Regional Supply Officer	Chairman, Disposal Committee

Forms	Recommending Approval	Approval
Relief of Accountability - Semi Expendables	Property Custodian	Regional Supply Officer
Relief of Accountability - PPE	Regional Supply Officer	COA - RO

	Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Regional Supply Officer	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee)	Head of requisitioning office
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	Regional Supply Officer
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	COA - RO

	Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Regional Supply Officer	Accountable Officer
Property Acknowledgment Receipt (PAR)	Regional Supply Officer	Accountable Officer
Property Transfer Report (PTR)	Regional Supply Officer	Supply Officer of receiving office

iii. Division Office

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Administrative Officer V	Schools Division Superintendent
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Administrative Officer V	Schools Division Superintendent
Report of Supplies and Materials Issued (RSMI)	Division Supply Officer	Administrative Officer V
Inspection and Acceptance Report (IAR)	Inspection Officer / Inspection Committee	Division Supply Officer
Waste Materials Report (WMR)	Division Supply Officer	Chairman, Disposal Committee

Forms	Recommending Approval	Approval
Relief of Accountability - Semi Expendables	Property Custodian	Administrative Officer V
Relief of Accountability - PPE	Administrative Officer V	COA - DO

	Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Division Supply Officer	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee)	Head of requisitioning office
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	Division Supply Officer
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	COA - DO

	Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Division Supply Officer	Accountable Officer
Property Acknowledgment Receipt (PAR)	Division Supply Officer	Accountable Officer
Property Transfer Report (PTR)	Division Supply Officer	Supply Officer of receiving office

iv. Elementary and Non-IU Secondary Schools

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Division Supply Officer	Schools Division Superintendent
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Division Supply Officer	Schools Division Superintendent
Report of Supplies and Materials Issued (RSMI)	Division Supply Officer	Schools Division Superintendent
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee	Division Supply Officer

Forms	Recommending Approval	Approval
Waste Materials Report (WMR)	Division Supply Officer	Chairman, Disposal Committee
Relief of Accountability - Semi Expendables	Property Custodian	Division Supply Officer
Relief of Accountability - PPE	Division Supply Officer	COA - DO

Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Schools Division Superintendent
Requisition and Issue Slip (RIS) for PPE	Schools Division Superintendent
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	COA-DO

Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Accountable Officer
Property Acknowledgment Receipt (PAR)	Accountable Officer
Property Transfer Report (PTR)	Supply Officer / Property Custodian of receiving office

v. Secondary Schools (IU)

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Supply Officer/Property Custodian	School Head

Forms	Recommending Approval	Approval
Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)	Supply Officer/Property Custodian	School Head
Report of Supplies and Materials Issued (RSMI)	Property Custodian	Supply Officer
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee	Supply Officer/Property Custodian
Waste Materials Report (WMR)	Supply Officer/Property Custodian	Chairman, Disposal Committee
Relief of Accountability - Semi Expendables	Property Custodian / School Head	Supply Officer
Relief of Accountability - PPE	Division Supply Officer	COA-DO

Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Accountable Officer (DepEd Employee) Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee) School Head
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee) School Head
Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor COA-DO

Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Supply Officer/Property Custodian Accountable Officer
Property Acknowledgment Receipt (PAR)	Supply Officer/Property Custodian Accountable Officer
Property Transfer Report (PTR)	Supply Officer/Property Custodian Supply Officer / Property

Forms	Recommending Approval	Approval
		Custodian of receiving office

O. CORRESPONDENCE

TYPE OF LETTER	SIGNING AUTHORITY (APPROVAL)
Addressed to the President of the Republic of the Philippines	Secretary
Addressed to the Cabinet Members	Undersecretary in charge
Addressed to bilateral and multilateral institutions	
Agency concurrence / comments to proposed issuances of the Executive Branch	

II. FINANCIAL AND PROCUREMENT MATTERS

A. ACTIVITY REQUEST (AR), AUTHORITY TO CONDUCT (ATC) AND AUTHORITY TO PROCURE (ATP)/PURCHASE REQUEST

1. Except as provided in the subsequent Items (2 and 3) hereof, programs, activities and projects to be undertaken consistent with the approved Work and Financial Plan (WFP) for the current year may proceed upon approval of the Activity Request (AR) or the Authority to Conduct (ATC) that was prepared for the purpose. The AR or ATC, as the case may be, shall be prepared in accordance with the authorities indicated in the following table:

a. Central Office

Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official		
			Policy	Finance	Transfer/Downloading of Funds
Not over P1 Million	Head of Office/ Division Chief or higher official concerned	Chief of Budget Division	Assistant Secretary or Undersecretary concerned	N.A.	Undersecretary for Finance
Over P1 Million up to P5 Million	Unit Head for BLR Cebu	Accountant 1 for BLR Cebu	Director for BLR Cebu		
	Head of Section or higher	Head of Budget Unit	Teacher's Camp	N.A.	Undersecretary for Finance

Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official		
			Policy	Finance	Transfer/Downloading of Funds
	official concerned for Baguio Teacher's Camp (BTC)		Superintendent for BTC		
Over P5 Million up to 100 Million	Teachers' Camp Superintendent for BTC	Head of Budget Unit	Undersecretary for Admin.	N.A.	
Over P100 Million	Head of Office/Division Chief or higher official concerned	Chief of Budget Division	Assistant Secretary or Undersecretary concerned	Undersecretary for Finance	

b. Regional and Schools Division Office

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
a. Regional Office			
Up to the extent of allotment received	Head of Office/Division Chief	Chief of Finance Division	RD
b. Schools Division Office			
Up to the extent of allotment received	Division Chief /Unit Head	Budget Officer	SDS

2. Procurement projects and/or activities that are incorporated in the approved WFP, or Annual Implementation Plan (AIP) where applicable, and in the approved Annual Procurement Plan (APP), shall be undertaken upon the approval of the Authority to Procure (ATP)/Purchase Request, prepared in accordance with the prescribed form and observing the following signing authorities:

a. Central Office

Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
Not over P1 Million	Head of Office/ Division Chief or higher official concerned	Chief of Budget Division	Director or higher official concerned
	Head of Section or higher official concerned for BTC	Head of Budget Unit	Teachers' Camp Superintendent for BTC
Over P1 Million up to P5 Million	Director or higher official concerned	Chief of Budget Division	Assistant Secretary or higher official concerned
	Teachers' Camp Superintendent for BTC	Head of Budget Unit	Assistant Secretary or higher official concerned
Over P5 Million up to 100 Million	Director or higher official concerned	Chief of Budget Division	Undersecretary concerned
	Teachers' Camp Superintendent for BTC	Head of Budget Unit	Undersecretary concerned
Over P100 Million	Undersecretary concerned	Chief of Budget Division	Undersecretary for Finance

b. Regional and Schools Division

Office / Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
1. Regional Office			
Up to the extent of allotment received	Head of Office/ Division Chief concerned	Chief of Finance Division	Regional Director

a. Central Office

Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
Not over P1 Million	Director or higher official concerned
	Teachers' Camp Superintendent for BTC
	Director for BLR Cebu
Over P1 Million to P5 Million	Assistant Secretary or higher official concerned
Over P5 Million	Undersecretary concerned. However, if the procurement of the project subject of the RTA and the NOA had been undertaken by the Bids and Awards Committee of which the Undersecretary concerned is the Chairperson or a member, the same shall be approved and issued by the Secretary or by any Undersecretary as may be subsequently authorized by her.

b. Regional Offices, Schools Division Offices, and Schools

Office / Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
1. Regional Office	
Up to the extent of allotment received	RD
2. Schools Division Office	
Up to the extent of allotment received	SDS
3. IU School	
Up to the extent of allotment received	SH or the School's OIC designated by the SDS
4. Non-IU School	
Up to the extent of allotment received	SH or the School's OIC designated by the SDS

3. If the procurement subject of the RTA and the NOA was undertaken through any of the alternative methods of procurement, regardless of the

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
2. Schools Division Office Up to the extent of allotment received	Division Chief concerned/Unit Head or Supply Officer	Budget Officer	Schools Division Superintendent
3. IU School Up to the extent of allotment received	AO, or in his/her absence, the Designated School Property Custodian	Designated Budget/ Finance Staff [AO or Administrative Assistant (ADAS) II/III]	SH or the School's OIC designated by the SDS
4. Non-IU School Up to the extent of allotment received	Officer designated by the SH or Designated School Property Custodian	Budget Officer (AOV) or Designated Budget/ Finance staff	SH or the School's OIC designated by the SDS

3. The ATP/PR shall be prepared for each procurement activity or project and must be strictly in accordance with the approved WFP and the approved APP, or a Supplemental WFP and a Supplemental APP; or in the case of the field offices or schools, in accordance with the approved WFP/Annual Implementation Plan and the APP for the current year of the office/school concerned.

B. BIDDING DOCUMENTS and OTHER PROCUREMENT-RELATED DOCUMENTS, CORRESPONDENCE OR NOTICES

1. Bidding Documents, Bid Bulletins, correspondences, notices and other documents issued in connection with the conduct of a procurement activity or proceeding shall be signed and issued by the Bids and Awards Committee concerned or by the Acquisitions Committee, through the Chairperson of the committee concerned.
2. For projects awarded through public bidding, the Officials, as designated below, are hereby given full authority to approve and issue the Resolution to Award (RTA) and the Notice to Award (NOA) on behalf of the Secretary, as Head of the Procuring Entity (HoPE):

amount involved, a written full authority from the HoPE as designated by the Secretary, shall be separately issued specifying the particular project involved and the name of the Official to whom the authority is given.

4. For other-procurement related documents:

Document	Signing Authority (Approval)
a. Procurement Monitoring Report for submission to the Government Procurement Policy Board and posting	Undersecretary for Procurement
b. Other documents and transactions requiring signature of the Secretary as HoPE	HoPE as designated by the Secretary

C. CONTRACTS, PURCHASE ORDERS, MOAs and OTHER FORMS OF AGREEMENT

1. Contracts, Purchase Order, Memorandum of Agreement (MOA), or any agreement in whatsoever form, to be executed pursuant to an approved RTA and NOA shall be certified with the Availability of Funds by the following:

Transactions	Certification of Availability of Funds
a. Central Office	
i. Bureau/Service/Executive Office	Chief Accountant
ii. BTC	BTC Accountant
iii. BLR Cebu	BLR Cebu Accountant
b. Regional Office	Head of Accounting Unit
c. Schools Division Office	Accountant
d. IU School	School's Accountant/Bookkeeper
e. Non-IU School	School's Bookkeeper In-charge (ADAS III)

2. For contracts awarded through public bidding, the Officials, as designated below, are hereby given full authority to sign the procurement Contract, Purchase Order, MOA, or agreement in whatsoever form, on behalf of the Secretary, as the HoPE:

a. Central Office

Amount Involved	Signing Official
Not over P1 Million	Director or higher official concerned

Amount Involved	Signing Official
	Teachers' Camp Superintendent for BTC
	Director for BLR Cebu
Over P1 Million up to P5 Million	Assistant Secretary or higher official concerned
Over P5 Million	Undersecretary concerned. However, if the procurement of the project subject of the contract had been undertaken by the Bids and Awards Committee of which the Undersecretary concerned is the Chairperson or a member, the same shall be signed by the Secretary or by any Undersecretary as may be subsequently designated by her.

b. Regional Offices, Schools Division Offices, and Schools

Office/Amount Involved	Signing Official
1. Regional Office Up to the extent of allotment received	RD
2. Schools Division Office Up to the extent of allotment received	SDS
3. IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS
4. Non-IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS

3. If the procurement subject of the contract was undertaken through any of the alternative methods of procurement, regardless of the amount involved, a written full authority from the HoPE as designated by the Secretary, shall be separately issued specifying the particular contract involved and the name of the Official to whom the authority is given.
4. A procurement Contract, Purchase Order, MOA, or agreement in whatsoever form, shall be issued a Notice to Proceed (NTP) by the same official authorized to sign the said Contract, Purchase Order, MOA, or agreement in whatsoever form.

5. Contract time or delivery suspension, work suspension, amendment to order, variation order, other forms of amendment, or modification to the agreements, and other incidents of contract implementation, including all correspondence and notices arising therefrom, shall be issued by the same official authorized to sign the Contract, Purchase Order, MOA, or by agreement in whatsoever form, without prejudice to the prerogative of the lead Execom official concerned or the Secretary to review, reverse, or modify the same, when necessary.

D. AUTHORITY TO DRAW CASH ADVANCE

1. Requests for Authority to Draw Cash Advance (ADCA) shall be supported by an approved AR or ATC and APP for the year of the office concerned, as well as the review and evaluation of the Accounting Division/Unit/Section on the compliance with applicable rules and regulations on granting of cash advance. The ADCA shall be signed by the following DepEd officials:

Office/Amount Involved	Approval
a. Central Office	
Not over P10 Million	Director for Finance Service
Over P10 Million	Undersecretary for Finance
b. Regional Office	
Up to the extent of allotment received	RD
c. Schools Division Office	
Up to the extent of allotment received	SDS
d. IU School	
Up to the extent of allotment received	SH or the School's OIC designated by the SDS

E. SUB-ALLOTMENT RELEASE ORDER

1. Funds released by the DBM to DepEd intended for the implementation of programs, projects or activities by DepEd field units shall be downloaded through a Sub-Allotment Release Order (Sub-ARO). No Sub-ARO shall be issued by the Budget Division/Unit without an approved Transfer / Downloading of Funds.

2. The Sub-ARO shall be signed by the following officials:

Amount Involved	Approval for Transfer/ Downloading of Funds
a. Central Office	Undersecretary for Finance
b. Regional Office Up to the extent of allotment received	RD

- a. Of the amount transferred or downloaded by the Central Office to the RO, the SDO shall receive their funding requirement from the sub-ARO issued by the Regional Office concerned;
- b. From the Sub-ARO received from the RO, the SDO may further sub-allot the funding requirement of its School Implementing Unit. Provided, the Sub-ARO issued must not exceed the amount transferred or downloaded to the RO and SDO.

F. OBLIGATION REQUEST AND STATUS

1. The Obligation Request and Status (ORS) shall be signed by the following officials:

	Box "A"	Box "B"
a. Central Office		
i. Bureau/Service/ Executive Office	Division Chief or Higher Official	Chief of Budget Division
ii. Baguio Teacher's Camp	Head of Unit concerned or Teachers' Camp Superintendent	Head of Budget Unit
iii. BLR Cebu	Director III for BLR Cebu	Head of Budget Unit - DepEd CO
b. Regional Office	Division Chief concerned/Unit Head	Chief of Finance Division
c. Schools Division Office	Division Chief/Unit/ Section Head	Head of Budget Unit/Section
d. IU School	SH or the School's OIC designated by the SDS	Designated Budget Officer [AO or Administrative Assistant (ADAS) II/III]

G. INSPECTION, ACCEPTANCE, AND COMPLETION OF DELIVERIES

All claims for payment of procurement deliveries shall be supported by documents signed by officials as enumerated below:

1. Goods and Services as well as Infrastructure Projects Procured by the Central Office

1.1 Supplies, Materials and Equipment Not Available in the DBM-Procurement Service

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. Inspection and Acceptance Report (IAR) i. Bureau/ Service/ Center	At least two (2) designated members of DepEd Central Office inspectorate team and one (1) representative from End user	Chief of Asset Management Division- Administrative Service (AMD-AS)		
ii. BTC	One representative/ inspector each from BTC Accounting and Supply Sections	Head of BTC Supply Section		
iii. BLR Cebu	One representative from Quality Assurance, Accountant I and One representative from the End User	Supply Officer from BLR Cebu		
b. Certificate of No Claim Against the Warranty (for release of Retention Money)				Director IV or higher official concerned

1.2 Print and Non-Print Materials procured by the Bureau of Learning Resources (BLR)

1.2.1 For delivery to schools and school districts

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR	At least two (2) designated members of the school/school district/school's division inspectorate team	Supply Officer or designated Property Custodian of the school/school district/school's division		
b. Summary of duly signed IARs, as consolidated [in percentage (%)]			Chief and/or Assistant Chief, Production Division, BLR * In the case of BLR Cebu: Administrative Officer V - BLRC	Director- BLR or higher official concerned * In the case of BLR Cebu: Director III for BLRC
c. Certificate of No Claim Against the Warranty (for release of Retention Money)			* In the case of BLR Cebu: Administrative Officer V - BLRC	Director- BLR or higher official concerned * In the case of BLR Cebu: Director III for BLRC

1.2.2 For delivery at the CO warehouse as buffer stock

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR	At least two (2) designated members of the DepEd CO-Inspectorate Team and BLR Quality Control Inspectorate Team	Chief of Asset Management Division, Administrative Service		
b. Summary of duly signed IARs, as consolidated [in percentage (%)]			Chief and/or Assistant Chief, PD, BLR	Director-BLR or higher official concerned
c. Certificate of No Claim Against the Warranty (for release of Retention Money)				Director-BLR or higher official concerned

1.3 School Furniture

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school		
b. Summary of duly signed IARs, as consolidated [in percentage (%)]			EFD Personnel In-Charge of the Project	Chief of EFD or higher official concerned

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
c. Certificate of No Claim Against the Warranty (for release of Retention Money)				Chief of EFD or higher official concerned

1.4 Infrastructure Projects (new construction and repair; excluding Public-Private Partnership Projects)

Particulars	Inspected/ Validated By	Certified By	Approval
a. Statement of Work Accomplished (SWA)			
i. Bureau/Service/ Executive Office	EFD Engineer In-Charge of the Project		Chief of EFD
ii. BTC	BTC Engineer or EFD Engineer/ Architect In- Charge of the Project		Teachers' Camp Superintendent
b. Certificate of 100% Completion			
i. Bureau/Service/ Executive Office		EFD Engineer In-Charge of the Project	USec for Administration
ii. BTC		BTC Engineer or EFD Engineer/ Architect In- Charge of the Project	USec for Administration
c. Certificate of Final Acceptance*			
i. Bureau/Service/ Executive Office		EFD Personnel In-Charge of the Proj.	USec for Administration

Particulars	Inspected/ Validated By	Certified By	Approval
ii. BTC		BTC Engineer or EFD Engineer/ Architect In- Charge of the Proj.	USec for Administration

* Required after satisfactory compliance of the rectification requirements under the Defects Liability Period (DLP) which shall be at least one year after issuance of Certificate of 100% Completion

1.5 Printing and delivery of classified and non-classified Test Materials and Certificates of Ratings

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR	At least two (2) designated members of DepEd Central Office inspectorate team and one (1) representative from End user	Chief of Asset Management Division- Administrative Service (AMD-AS)		
b. Certificate of No Claim Against the Warranty (for release of Retention Money)				Director IV or higher official concerned

1.6 Information and Communication Technology (ICT) Equipment and ICT-Related Goods and Services

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school		
b. Summary of duly signed IARs as consolidated [in percentage (%)]			Chief of Technology Infrastructure Division (TID)	Director IV or higher official concerned
c. Certificate of No Claim Against the Warranty (for release of Retention Money)				Director IV or higher official concerned

2. Goods and Services Procured by Regional and Schools Division Offices and Schools

2.1 Supplies, Materials and Equipment Not Available in the DBM-Procurement Service

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR				
i. Regional Office	RO Inspectorate Team	Head of Asset Management Unit		
ii. Schools Division Office (including non-IU)	SDO/School District Inspectorate Team	Head of Supply and Property Section		
iii. IU School	School's Inspectorate Team	AO or school's designated Property Custodian		

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
b. Certificate of No Claim Against the Warranty (for release of Retention Money)				
i. Regional Office			Asset Management Personnel	Regional Supply Officer
ii. Schools Division Office (including Non-IU School)			Head of Supply Section	Head of Administrative Unit
iii. IU School			AO or the school's designated Property Custodian	SH or the school's OIC designated by the SDS

2.2 School Furniture

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR				
i. Regional Office	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school		
ii. Schools Division Office (including non-IU)	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school		
b. Summary of duly signed IARs, as consolidated (in percentage %)				

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
i. Regional Office			Regional Personnel In-Charge of the Project	Chief of Education Support Services Division (ESSD) or higher official concerned
ii. Schools Division Office (including Non-IU School)			Division Personnel In-Charge of the Project	Chief of School Governance and Operations Division (SGOD) or higher official concerned
c. Certificate of No Claim Against the Warranty (for release of Retention Money)				
i. Regional Office			Personnel In-charge of the Project	Chief of ESSD or higher official concerned
ii. Schools Division Office (including Non-IU School)			Schools Division Personnel In-Charge of the Project	Chief of SGOD or higher official concerned

2.3 Infrastructure Projects (new construction and repair)

Particulars	Inspected/ Validated By	Certified By	Approval
a. Statement of Work Accomplished (SWA)			
i. Regional Office	Regional Engineer In-Charge of the Project		Chief of ESSD
ii. Schools Division Office	Schools Division Engineer In-Charge of the Project		Chief of SGOD
b. Certificate of 100% Completion			
i. Regional Office		Regional Engineer In-Charge of the Project	Chief of ESSD
ii. Schools Division Office		Division Engineer In-Charge of the Project	Chief of SGOD
c. Certificate of Final Acceptance*			
i. Regional Office		Regional Engineer In-Charge of the Project	RD
ii. Schools Division Office		Schools Division Engineer In-Charge of the Project	SDS

* Required after satisfactory compliance of the rectification requirements under the Defects Liability Period (DLP) which shall be at least one year after issuance of Certificate of 100% Completion

2.4 Information and Communication Technology (ICT) Equipment and ICT-Related Goods and Services

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR				
i. Regional Office	At least two (2) designated Regional Inspectorate Team and one (1) Regional Information Technology Officer (ITO)	Regional Supply Officer		
ii. Schools Division Office	At least two (2) designated Schools Division Inspectorate Team and one (1) Schools Division ITO	Schools Division Supply Officer		
iii. IU School	At least two (2) designated School's Inspectorate Team and one (1) ICT Coordinator	Supply Officer or school's designated Property Custodian		
b. Summary of duly signed IARs as consolidated [in percentage (%) and Certificate of No Claim Against the Warranty (for release of Retention Money)]				

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
ii. Schools Division Office			Schools Division Supply Officer	Head of Administrative Unit
iii. IU School			AO or School's designated Property Custodian	SH or the school's OIC designated by the SDS

H. PAYROLL FOR THE PAYMENT OF SALARIES AND OTHER BENEFITS

- The Personnel Division/Unit of the Central Office and field units are responsible for the preparation of Payrolls for salaries and other benefits, certified by the following officials: (refer to GAM Volume II, Appendix 33 – Payroll Form)

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
a. Central Office		
Not over P10 Million	Director for Finance Service	
Over P10 Million	Undersecretary for Finance	
b. Baguio Teachers' Camp		
Not over P10 Million	Teachers' Camp Superintendent	
Over P10 Million up to P50 Million	Teachers' Camp Superintendent	Undersecretary for Administration
Over P50 Million	Undersecretary for Administration	Undersecretary for Finance
c. Regional Office		
Up to the extent of allotment released	RD	
d. School Division Office		
Up to the extent of allotment released	SDS	
e. School without financial staff (non-implementing unit)		

Up to the extent of allotment released	SDS
f. School with financial staff (implementing unit)	
Up to the extent of allotment released	SH

2. The payroll for remittances to GSIS, PhilHealth, Pag-Ibig, BIR, and APDS-accredited entities shall be prepared by the Personnel Division/ Personnel Unit of the Central Office and DepEd field units. (DVs for ROs and Dos). The Summary of remittances to GSIS, PhilHealth, Pag-Ibig, BIR, and APDS-accredited entities shall be prepared by the Personnel Division/ Personnel Unit of the Central Office and DepEd field units.

I. DISBURSEMENT VOUCHER (DVs)

1. The required certifications for specific box of the DVs shall be as follows:
 - a. Box "A" – Certification as to expenses necessary, lawful and incurred under direct supervision of the head of office/unit.
 - b. Box "B" – Accounting Entry (to be accomplished by Accounting Division/Unit/School's Accountant or Bookkeeper).
 - c. Box "C" – Certification as to the availability of cash, or subject to authority to debit account, and supporting documents complete and amount claimed proper
2. The said boxes in the DV shall be signed by the following:

	Box "A"	Box "C"
a. Central Office		
i. Bureau/Service/ Executive Office	Division Chief or higher official concerned	Chief Accountant
ii. BTC	Head of Unit or higher	
iii. BLR Cebu	Director III of BLRC	Chief Accountant – DepEd CO
b. Regional Office	Division Chief or Unit Head	Regional Accountant
c. Schools Division Office	Division Chief or Unit/ Section Head	SDO Accountant
d. IU School	Administrative Officer, or Officer In-Charge of the Project	School's Accountant/ Bookkeeper

3. Approval of payment (Box "D" of DV form) shall be signed by the following officials:

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
a. Central Office		
Not over P10 Million	Director for Finance	
Over P10 Million	Undersecretary for Finance	
b. Baguio Teacher's Camp		
Not over P10 Million	Teachers' Camp Superintendent	
Over P10 Million up to P50 Million	Teachers' Camp Superintendent	Undersecretary for Administration
Over P50 Million	Undersecretary for Administration	Undersecretary for Finance
c. Regional Office		
Up to the extent of allotment received	RD, or in his/her absence, the ARD	
d. Schools Division Office		
Up to the extent of allotment received	SDS, or in his/her absence, the ASDS	
e. IU School		
Up to the extent of allotment received	SH or the School's OIC designated by the SDS	
f. Non-IU School		
Up to the extent of allotment received		SH or the School's OIC designated by the SDS (for MOOE only)

**J. CHECKS AND LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE -
AUTHORITY TO DEBIT ACCOUNT (LDDAP-ADA)**

TRANSACTION / ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
Checks, Advice of Checks Issued and Cancelled (ACIC) and Part II of LDDAP-ADA form	CENTRAL OFFICE:		
	Amount	Signing Official	Countersigning Official
	Up to P1M	Chief, Cash Division	Director for Finance
	Over P1M up to P10M	Director for Finance	Undersecretary for Finance
	Over P10M	Undersecretary in charge	Undersecretary for Finance
	BAGUIO TEACHER'S CAMP:		
	Amount	Signing Official	Countersigning Official
	Up to 1M	Head of Cash Unit	Teacher's Camp Superintendent
	Over P1M up to P10M	Teacher's Camp Superintendent	Undersecretary for Administration
	Over P10M	Undersecretary for Administration	Undersecretary for Finance
	REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS		
	Amount	Signing Official	Countersigning Official
	Regional Office		
	Up to the extent of the allotment received	Cashier, or in his/her absence, the Chief of Administrative Division	RD, or in his/her absence, the ARD
	Schools Division Office		
	Up to the extent of the allotment received	Cashier, or in his/her absence, the Chief of Administrative Unit	SDS, or in his/her absence, the ASDS
	School		
	Non-IU School Up to the extent of the allotment received	<ul style="list-style-type: none"> • Cashier/Disbursing Officer • Administrative Officer 	SH or the School's OIC as designated by the SDS

TRANSACTION / ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
	Non-IU School		SH or the School's OIC as designated by the SDS
Checks and Lists of Due and Demandable Accounts Payable – Authority to Debit Account (LDDAP – ADA)	CENTRAL OFFICE:		
	Amount	Certified Correct in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations	Assumption of full responsibility for the accuracy of the listed claims and authenticity of the supporting documents
	Up to P1M	Chief Accountant	Director for Finance
	Over P1M up to P10M		Undersecretary for Finance
	Over P10M		Undersecretary for Finance
	BAGUIO TEACHER'S CAMP:		
	Amount	Certified Correct in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations	Assumption of full responsibility for the accuracy of the listed claims and authenticity of the supporting documents
	Over P1M up to P10M	BTC Accountant	Undersecretary for Administration
	Over P10M		Undersecretary for Finance
	REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS		
	Amount	Certified Correct	Approving Officials under Parts I and II of LDDAP- ADA

TRANSACTION / ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
	Regional Office		
	Up to the extent of the allotment received	Regional Accountant, Accounting Unit, or his/her designated alternate, if any	RD, or the ARD
	Schools Division Office including Non-IU		
	Up to the extent of the allotment received	Head of Accounting Unit/Section, or his/her designated alternate, if any	Part I-SDS, in his/her absence, the ASDS
	IU School		
	Up to the extent of the allotment received	School's Accountant/Bookkeeper	SH or the School's OIC as designated by the SDS
Notice of Transfer of Allocation (NTA)			
	Amount	Signing Official	Countersigning Official
	Over P1M up to P10M	Director for Finance	Undersecretary for Finance
	Over P10M	Any other Undersecretary	Undersecretary for Finance

III. OTHER MATTERS

TRANSACTION/ACTIVITY	SIGNING AUTHORITY (APPROVAL)
a. Financial assistance in case of accidental death of a DepEd Official/Employee while in the performance of his/her official functions, as provided for in DO 25, s. 2008 and other relevant issuances	Undersecretary for HROD *with the Secretary's approved concept note and policy
b. Endorsement/Recommendation on claims for Tax Exemption/Duty-Free Entry of Educational Institutions/qualified agencies (public-private) pursuant to Section 4(3) of Article XIV of the Constitution and applicable law and regulations	Undersecretary for Legal and Legislative Affairs
c. Decisions and final resolutions on administrative complaints and cases in the DepEd-CO; Creation of Fact Finding/ Preliminary/Formal Investigation Committees for administrative disciplinary proceedings in DepEd; Issuance of	Undersecretary for Legal and Legislative Affairs

Formal Charge, Preventive Suspension, and other interlocutory orders, processes or issuances arising from or in connection with the foregoing matters.	
d. Disposition and resolution of matters that are subject to alternative dispute resolution in the DepEd; Issuance of interlocutory orders, processes or issuances arising from or in connection with the foregoing matters.	Undersecretary for Legal and Legislative Affairs
e. Issuance of Special Power of Attorney (SPA) for Regional Directors or Schools Divisions Superintendent to enter into agreements/deeds in relation to the acquisition of school sites and other sites titling concerns.	Undersecretary for Legal and Legislative Affairs
f. Issuance of SPA for the Office of the Solicitor General to represent DepEd in cases filed in court;	Undersecretary for Legal and Legislative Affairs
g. All other documents and transactions for approval/signature of the Secretary	Undersecretary in charge, as designated or authorized by the Secretary

**Relative only to financial transactions, the proposed policy shall not preclude the Undersecretary for Finance from signing documents, if necessary, in the interest of service, below her prescribed signing authority.*