



Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF PANABO CITY

Office of the Schools Division Superintendent

January 10, 2025

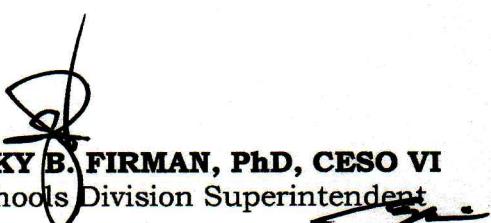
DIVISION MEMORANDUM

No. 0016, s. 2025

**AMENDMENT TO THE PROVISIONS OF DEPED ORDER NO. 001, S. 2023 ON
SIGNING AUTHORITIES FOR FINANCIAL MATTERS IN THE DEPARTMENT OF
EDUCATION**

To : Assistant Schools Division Superintendent
Chief ES, Schools Governance and Operations Division
Chief ES, Curriculum Implementation Division
Education Program Supervisors
Public Schools District Supervisors
Elementary and Secondary School Heads/Principals
Section/Unit Heads, SDO
All concerned

1. Attached herewith is DepEd Order No. 017 s. 2024 relative to the Amendment to the Provisions of DepEd Order No. 001, s. 2023 on Signing Authorities for Financial Matters in the Department of Education.
2. This Order amends specific provisions under DO 001, s. 2023, provided that all other provisions not covered by this Order shall continue to be in effect.
3. For dissemination and strict compliance.


JINKY B. FIRMAN, PhD, CESO VI
Schools Division Superintendent

RELEASED

JAN 14 2025

RECORDS SECTION SDO PANABO CITY
BY 



Republic of the Philippines

Department of Education

Region XI

SCHOOLS DIVISION OF PANABO CITY

Office of the Schools Division Superintendent

SIGNING AUTHORITIES FOR FINANCIAL MATTERS IN THE SCHOOLS DIVISION OFFICE/SCHOOLS (IMPLEMENTING UNITS/NON-IMPLEMENTING UNITS)

A. WORK AND FINANCIAL PLAN (WFP)

Office	Prepared By	In Coordination With	Recommending Approval	Approved By
Office of the Schools Division Superintendent (SDS) and Assistant Schools Division Superintendent (ASDS)	Second-Highest Ranking Personnel in the Office of SDS (OSDS) & Office of ASDS (OASDS)	Planning Officer III (SGOD-Planning and Research Section) and Budget Officer (OSDS-Finance)	ASDS	SDS
Functional Divisions (Curriculum Implementation Division (CID) and School Governance and Operations Division (SGOD))	Functional Division Chief			

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

B.1 (AR/ATC)

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
School Division Office (SDO)	Division Chief / Unit Head	Accountant Availability -	SDS
Up to the extent of allotment received		Budget Officer - Allotment	



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B.2 (ATP/ATE/PR)

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
SDO Up to the extent of allotment received	Division Chief concerned / Unit Head or Supply Officer	Budget Officer	SDS
IU School Up to the extent of allotment received	Designated Nonteaching Personnel (NTP) except School's Property Custodian	Designated Budget/Finance Staff (A or ADAS II/III)	School Head (SH) or the School's Officer-in-Charge (OIC) designated by the SDS
Non-IU School	NTP except School's Property Custodian	Budget Officer (AO V) or Designated Budget/Finance Staff	SH or the School's OIC designated by the SDS

C. BIDDING DOCUMENTS AND OTHER PROCUREMENT-RELATED DOCUMENTS, CORRESPONDENCE OR NOTICES

Office/Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
SDO Up to the extent of allotment received	SDS
IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS
Non-IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS

D. CONTRACTS, PURCHASE ORDERS, MOAs AND OTHER FORMS OF AGREEMENT

Transactions	Certification of Availability of Funds
SDO	Accountant
IU School	School's Accountant / Bookkeeper
Non-IU School	School's Bookkeeper in-charge (ADAS III)



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Office/Amount Involved	Signing Official
SDO	SDS
Up to the extent of allotment received	
IU School	SH or the School's OIC designated by the SDS
Up to the extent of allotment received	
Non-IU School	SH or the School's OIC designated by the SDS
Up to the extent of allotment received	

E. AUTHORITY TO DRAW CASH ADVANCE

Office/Amount Involved	Requesting Official	Approval
SDO	Division Chief/Unit Head	SDS
Up to the extent of allotment received		
IU School	AO, or in the absence of the officer designated by the SH	SH or the School's OIC designated by the SDS
Up to the extent of allotment received		

F. OBLIGATION REQUEST AND STATUS

	Box "A"	Box "B"
SDO	Division Chief / Unit / Section Head	Head of Budget Unit/Section
IU School	SH or the School's OIC designated by the SDS	Designated Budget Officer (AO or ADAS II/III)

G. PAYROLL FOR THE PAYMENT OF SALARIES AND OTHER BENEFITS

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
SDO	SDS	
Up to the extent of allotment released		
School without financial staff (Non-IU)	SDS	



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Up to the extent of allotment released	
School with financial staff (IU)	SH
Up to the extent of allotment released	

H. DISBURSEMENT VOUCHERS (DVs)

	Box "A"	Box "B"
SDO	Division Chief or Unit/Section Head	SDO Accountant
IU School	AO, or OIC of the Project	School's Accountant / Bookkeeper

Office / Amount Involved	Approval (Box "D")
SDO	SDS, or in his/her absence, the ASDS
Up to the extent of allotment released	
IU School	SH or the School's OIC designated by the SDS
Up to the extent of allotment released	
Non-IU School	SH or the School's OIC designated by the SDS (MOOE only)
Up to the extent of allotment released	

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

I.1 Checks, Advice of Checks Issued and Cancelled (ACIC) and Part II of LDDAP-ADA form

Office/Amount Involved	Signing Official	Countersigning Official
SDO	Cashier, or in his/her absence, the Chief of Administrative Unit	SDS, or in his/her absence, the ASDS
Up to the extent of allotment received		
IU School	Cashier/Disbursing Officer Administrative Officer	SH or the School's OIC designated by the SDS
Up to the extent of allotment received		



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I.2 Checks and Lists of Due and Demandable Accounts Payable – Authority to Debit Account (LDDAP – ADA)

Office/Amount Involved	Certified Correct	Approving Officials Under Parts I and II of LDDAP-ADA
SDO Up to the extent of allotment received	Head of Accounting Unit/Section, or his/her designated alternate, if any	Part I – SDS, or in his/her absence the ASDS
IU School Up to the extent of allotment received	School's Accountant/Bookkeeper	SH or the School's OIC as designated by the SDS



Republic of the Philippines
Department of Education

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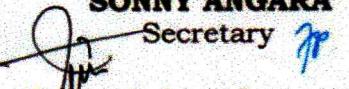
DepEd ORDER
No. 017, s. 2024

**AMENDMENT TO THE PROVISIONS OF DEPED ORDER NO. 001, s. 2023 ON
SIGNING AUTHORITIES FOR FINANCIAL MATTERS IN THE DEPARTMENT OF
EDUCATION**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. This refers to **OO-OSEC-2024-280¹** dated November 19, 2024, designating an Assistant Secretary for Finance as a supplement to the DepEd Order 015, s. 2024 on the Revised Designation of the Undersecretaries and Assistant Secretaries to the Strands and Functional Areas of Responsibilities and Revised Signing Authorities on Human Resource Actions.
2. Therefore, in exigency of service and for the efficiency of operations, this DepEd Order (DO) is issued to partially **amend the signing authorities** stipulated in the Annex C of the DO 001, s. 2023 or Revised Designation of Undersecretaries and Assistant Secretaries to their Strands and Functional Areas of Responsibilities and Revised Signing Authorities.
3. The amended provisions are enclosed as **Annex "A"**, in **bold and underlined** fonts.
4. This Order amends specific provisions under DO 001, s. 2023, provided that all other provisions not covered by this Order shall continue to be in effect. However, this Order may be amended or revised, as necessary, by the DepEd Secretary.
5. This Order shall take effect immediately and shall remain in force until further orders. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.
6. For more information, please contact the **Office of the Undersecretary for Finance** through email at usec.financebpm@deped.gov.ph or at telephone number (02) 8633-9432.
7. Immediate dissemination of and strict compliance with this Order is directed.




SONNY ANGARA
Secretary 

¹ **OO-OSEC-2024-0280** titled Assignment of Attorney Edson Byron K. Sy as Assistant Secretary for Finance



SIGNING AUTHORITIES FOR FINANCIAL MATTERS IN THE DEPARTMENT OF EDUCATION

A. WORK AND FINANCIAL PLAN (WFP)

The Work and Financial Plan (WFP) is an annual operational plan that details the office's planned programs, outputs, and activities including the timelines and budgetary requirements based on an uploaded Expenditure Matrix (EM) in the Program Management Information System (PMIS). It guides budget execution by outlining the monthly physical, obligation, and disbursement plans. The following signing authorities should be observed for the WFP:

i. Central Office

Office	Prepared by	Certified by	Recommending Approval	Approved by
Offices under Office of the Undersecretary	Highest-Ranking Plantilla Personnel	Director (if applicable)	Undersecretary in-charge of Planning and Undersecretary in-charge for Finance	Secretary or his/her designated EXECOM lead
Office of the Undersecretary	Highest Executive Assistant	N/A	Strand Undersecretary (except for the Office of the Undersecretary in-charge of Planning and Finance)	Undersecretary in-charge of Planning and Undersecretary in-charge for Finance
Office of the Assistant Secretary	Highest Executive Assistant	Strand Assistant Secretary (if applicable)	Strand Undersecretary (if applicable)	Undersecretary in-charge of Planning and Undersecretary in-charge for Finance
Office of the Director	Highest-Ranking Plantilla Personnel	Bureau or Service Director (if applicable)	Undersecretary/ Assistant Secretary concerned (Highest Executive of the Strand)	
Division	Head of the Division	Bureau or Service Director (if applicable)	*For strands with Assistant Secretary, his/her initial is required."	
Office/ Unit	Head of Office or Highest-Ranking Personnel	Bureau or Service Director in-charge of the office (if applicable)		

ii. Regional Office

Office	Prepared by	In Coordination With	Recommending Approval	Approved by
Office of the Regional Director	Next Highest - Ranking Plantilla Personnel from RD	Chief of Policy Planning and Research Division and Chief, and of	Assistant Regional Director	Regional Director

Office of the Assistant Regional Director	Next Highest-Ranking official from ARD	Finance Division		
Functional Divisions	Functional Division Chief			

iii. Schools Division Office

Office	Prepared by	In Coordination With	Recommending Approval	Approved by
Office of the Schools Division Superintendent and Assistance Schools Division Superintendent	Second Highest-Ranking Personnel in the Office of SDS (OSDS) & Office of ASDS (OASDS)	Planning Officer III (SGOD-Planning and Research Section) and Budget Officer (OSDS-Finance)	Assistant Schools Division Superintendent	Schools Division Superintendent
Functional Divisions (Curriculum Implementation Division and School Governance and Operations Division)	Functional Division Chief			

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

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:

i. Central Office (AR/ATC)

AMOUNT INVOLVED	REQUESTING OFFICIAL	CERTIFICATION OF AVAILABILITY OF ALLOTMENT	APPROVING OFFICIAL	
			ACTIVITY	DOWNLOADING OF FUNDS
<u>Not over P100 Million</u>	Head of Office / Division Chief or Higher Official	Chief of Budget Division	Highest Executive in-charge with initial of the Assistant Secretary concerned.	Undersecretary for Finance
<u>P100 Million and above</u>	Head of Office / Division Chief or Higher Official	Chief of Budget Division	Highest Executive in-charge with initial of the	<u>Undersecretary for Finance with clearance from</u>

			Assistant Secretary concerned.	<u>Office of the Secretary</u>
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ii. Baguio Teachers Camp (BTC)

AMOUNT INVOLVED	REQUESTING OFFICIAL	CERTIFICATION OF AVAILABILITY OF ALLOTMENT	APPROVING OFFICIAL	
			ACTIVITY	FUNDING
Over P1 Million up to P5 Million	Head of Section or Higher Official Concerned	Head of Budget Unit	Baguio Teachers Camp Superintendent	Undersecretary for Finance
Over P5 Million up to P100 Million	Teachers Camp Superintendent		Highest EXECOM-in-charge of Baguio Teachers Camp	

iii. 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	Accountant Availability Budget Officer Allotment	SDS

Authority to Procure (ATP) / Authority to Engage (ATE) / Purchase Request (PR)

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) or Authority to Engage (For Highly Technical Consultant) or PR, prepared in accordance with the prescribed form and observing the following signing authorities:

i. 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	Director or higher official concerned	Chief of Budget Division	Undersecretary concerned
	Teachers Camp Superintendent for BTC	Head of Budget Unit	Undersecretary concerned

ii. Regional, Schools Division, and Schools

OFFICE/AMOUNT INVOLVED	REQUESTING OFFICIAL	CERTIFICATION OF AVAILABILITY OF ALLOTMENT	APPROVING OFFICIAL
Regional Office Up to the extent of allotment received	Division Chief / Unit Heads	Chief of Finance Division	Regional Director
Schools Division Office Up to the extent of allotment received	Division Chief concerned/Unit Head or Supply Officer	Budget Officer	Schools Division Superintendent
IU School Up to the extent of allotment received	Designated Nonteaching personnel except School's Property Custodian	Designated Budget/Finance Staff [AO or Administrative Assistant (ADAS) II/III]	SH or the School's Officer-in-Charge (OIC) designated by the SDS
Non-IU School	Nonteaching personnel except School's Property Custodian	Budget Officer (AO V) or Designated Budget/ Finance Staff	SH or the School's OIC designated by the SDS

The ATP/ATE-HTC 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.

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

Bidding Documents, Request for Quotations, 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 (BAC) concerned, through the Chairperson (or in his/her absence, the Vice Chairperson), or by the Events Assistance and Services Unit (EASU), through the EASU Procurement Committee (or in his/her absence, the Vice-Chairperson, if applicable).

For projects awarded through Procurement, 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):

i. Central Office

Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
Not over P1 Million	Director or higher official concerned However, if the procurement of the project subject of the RTA or NOA was undertaken by the <u>BAC of which the Director or higher official concerned is a member</u> , the same shall be approved and issued by the Undersecretary concerned.
Over P1 Million up to P5 Million	Teachers Camp Superintendent for BTC However, if the procurement of the project subject of the RTA or NOA was undertaken by the <u>BAC of which the Teachers Camp Superintendent for BTC is a member</u> , the same shall be approved and issued by the Undersecretary concerned.
Over P5 Million up to P50 Million	Assistant Secretary concerned However, if the procurement of the project subject of the RTA or NOA was undertaken by the <u>BAC of which the Assistant Secretary is a member, or in the absence of an Assistant Secretary</u> , the same shall be approved and issued by the Undersecretary concerned.
Over P50 Million	Undersecretary concerned Head of Procuring Entity (HoPE) or Undersecretary designated as HoPE with the initial of Undersecretary concerned

The foregoing enumeration of authorized approving and issuing officials based on their respective thresholds shall apply to projects covering single lots, or project with an RTA and corresponding NOA.

For a project covering multiple lots with corresponding NOAs under an RTA, the approving and issuing official with the highest amount involved or threshold shall be the signatory of the RTA and the NOAs.

ii. Regional Offices, Schools Division Offices, and Schools

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

For other-procurement related documents:

Document	Signing Authority (Approval)
Procurement Monitoring Report for submission to the Government Procurement Policy Board and posting	Undersecretary for Procurement
Annual Procurement Plan (APP)	
Agency Procurement Compliance and Performance Indicator (APCPI)	
Certification – Undertaking of Early Procurement Activities (EPA)	HoPE, with prior recommending approval of the Undersecretary and Assistant Secretary for Procurement
Other procurement-related documents requiring signature of the HoPE	

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

Contracts, Purchase Order (PO), 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
Central Office	
Bureau/Service/Executive Office	Chief Accountant
ii. BTC	BTC Accountant
iii. BLR Cebu	BLR Cebu Accountant
Regional Office	Head of Accounting Unit
Schools Divisions Office	Accountant
IU School	School's Accountant/ Bookkeeper
Non-IU School	School's Bookkeeper in-charge (ADAS III)

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

i. Central Office

Amount Involved	Signing Official
Not over P10 Million	Director or higher official concerned However, if the procurement of the project subject of the RTA or NOA was undertaken by the <u>BAC of which the Director or higher official concerned is a member</u> , the contract/PO/MOA shall be approved/signed by the Undersecretary concerned.
	Teachers Camp Superintendent for BTC However, if the procurement of the project subject of the RTA or NOA was undertaken by the <u>BAC of which the Teachers Camp Superintendent for BTC is a member</u> , the contract/PO/MOA shall be approved/signed by the Undersecretary concerned.
Over P10 Million up to P50 Million	Assistant Secretary concerned However, if the procurement of the project subject of the RTA or NOA was undertaken by the <u>BAC of which the Assistant Secretary is a member</u> , the contract/PO/MOA shall be approved/signed by the Undersecretary concerned.
	Undersecretary concerned.
Over P50 Million up to P100 Million	HoPE or Undersecretary designated as HoPE with the initial of the Undersecretary concerned.
Over P100 Million	

The foregoing enumeration of authorized approving/signing officials based on their respective thresholds shall apply to projects covering single lots, or project with an RTA and corresponding NOA and contract.

For a project covering multiple lots with corresponding NOAs and contracts under an RTA, the approving/signing official with the highest amount involved or threshold who signed the RTA and the NOAs, shall also sign the contracts/POs/MOAs.

ii. Regional Offices, Schools Division Offices, and Schools

Office/Amount Involved	Signing Official
Regional Office	
Up to the extent of allotment received	RD
Schools Division Office	
Up to the extent of allotment received	SDS

Office/Amount Involved	Signing Official
IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS
Non-IU School Up to the extent of allotment received	SH or the School's OIC designated by the SDS

A procurement Contract, PO, MOA, or agreement in whatsoever form, shall be issued a Notice to Proceed (NTP) by the same official authorized to sign the said Contract, PO, MOA, or agreement in whatsoever form.

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, PO, MOA, or by agreement in whatsoever form, with recommendations from the project owner/implementing unit, without prejudice to the prerogative of the lead ExeCom official concerned or the Secretary to review, reverse, or modify the same, when necessary.

The Procurement Strand, through the Undersecretary for Procurement may issue allowed forms or instruments of procurement agreements.

E. AUTHORITY TO DRAW CASH ADVANCE

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	Requesting Official	Approval
a. Central Office <u>Not over P1 Million</u>	Head of office/ Division Chief/ Concerned	Director for Finance Service
Over P1 Million up to P10 Million	Head of office/ Division Chief/ Concerned	Assistant Secretary for Finance
Over P10 Million	Head of office/ Division Chief/ Concerned	Undersecretary for Finance
b. Regional Office Up to the extent of allotment received	Head of Office / Division Chief Concerned	RD
c. Schools Division Office Up to the extent of allotment received	Division Chief / Unit Head SH or the School's Officer-in-Charge (OIC) designated by the SDS, for non-IUs	SDS
d. IU School Up to the extent of allotment	AO, or in the absence of the officer designated by the SH	SH or the School's OIC designated by the SDS

F. SUB-ALLOTMENT RELEASE ORDER

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

Office	Certification of Availability of Allotment	Approval for Transfer/ Downloading of Funds
Central Office	Chief of Budget Division	Undersecretary for Finance
Regional Office	Chief of Budget Division	Regional Director

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

- 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.

G. OBLIGATION REQUEST AND STATUS

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

	Box "A"	Box "B"
Central Office		
Not over P1 Million	Director concerned	
Over P1 Million up to P10 Million	Assistant Secretary concerned or Undersecretary concerned (if no Assistant Secretary)	Chief of Budget Division
Over P10 Million	Undersecretary concerned	
Baguio Teachers Camp	Head of Unit concerned or Teachers Camp Superintendent	Head of Budget Unit
BLR Cebu	BLR Director IV	Head of Budget Unit – DepEd CO
Regional Office	Division Chief concerned/ Unit Head	Chief of Finance Division
Schools Division Office	Division Chief/Unit/ Section Head	Head of Budget Unit/Section
IU School	SH or the School's OIC designated	Designated Budget Officer [AO or Administrative Assistant (ADAS) II/III]

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 Government Accounting Manual (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 P5 Million	Director for Finance Service	
Over P5 Million up to P10 Million	Assistant Secretary for Finance	
Over P10 Million	Undersecretary for Finance	
b. Baguio Teachers Camp Not over P1 Million	Teachers Camp Superintendent	
Over P1 Million up to P10 Million	Teachers Camp Superintendent	Undersecretary For Administration
Over P10 Million	Undersecretary For Administration	Undersecretary for Finance
c. Regional Office	RD	
Up to the extent of allotment released	RD	
d. School Division Office	SDS	
Up to the extent of allotment Released	SDS	
e. School without financial staff (non-implementing unit)	SDS	
Up to the extent of allotment released	SDS	
f. School with financial staff (implementing unit)	SH	
Up to the extent of allotment released	SH	

The payroll for remittances to GSIS, PhilHealth, Pag-Ibig, BIR, and Automatic Payroll Deduction System (APDS) accredited entities shall be prepared by the Personnel Division/ Personnel Unit of the Central Office and DepEd held units. 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)

The required certifications for specific box of the DVs shall be as follows:

Box "A" - Certification as to expenses necessary, lawful and incurred under direct supervision of the head of office/unit.

Box "B" - Accounting Entry (to be accomplished by Accounting Division/Unit/School's Accountant or Bookkeeper).

Box "C" - Certification as to the availability of cash, or subject to authority to debit account, and supporting documents complete and amount claimed proper.

The said boxes in the DV shall be signed by the following:

	Box "A"	Box "B" and Box "C"
Central Office	Director concerned	
i. <u>Not over P1 Million</u>		
i. <u>Over P1 Million up to P10 Million</u>	<u>Assistant Secretary concerned or Undersecretary concerned</u>	Chief Accountant
ii. <u>Over P10 Million</u>	<u>Undersecretary concerned</u>	
ii. BTC	Head of Unit or higher	
iii. BLR Cebu	Director IV of BLR	Chief Accountant - DepEd CO
Regional Office	Division Chief or Unit Head	Regional Accountant
Schools Division Office	Division Chief or Unit/ Section Head	SDO Accountant
IU School	Administrative Officer, or Officer In-Charge of the Project	School's Accountant/ Bookkeeper

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

Office /Amount Involved	Approval
a. Central Office	
Not over P10 Million	Director for Finance
<u>Over P10 Million up to P50 Million</u>	<u>Assistant Secretary for Finance</u>
<u>Over P50 Million up to less than P100 Million</u>	<u>Undersecretary for Finance</u>
P100 Million and above	<u>Undersecretary for Finance, with clearance of Office of the Secretary</u>
b. Baguio Teachers Camp	
Not over P10 Million	Teachers Camp Superintendent
Over P10 Million up to P50 Million	Undersecretary in charge of BTC
Over P50 Million up to less than P100 Million	Undersecretary for Finance
P100 Million and above	Undersecretary for Finance, with clearance of Office of the Secretary
c. Regional Office	
Up to the extent of allotment received	RD, or in his/her absence, the ARD
d. School Division Office	
Up to the extent of allotment received	SDS, or in his/her absence, the ASDS
IU School	
Up to the extent of allotment released	SH or the School's OIC designated by the SDS
Non-IU School	
Up to the extent of allotment released	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:		
<u>Amount</u>	<u>Signing Official</u>	<u>Countersigning Official</u>		
<u>Up to P10 Million</u>	<u>Chief of Cash Division</u>	<u>Director for Finance Service</u>		
<u>Over P10 Million up to P50 Million</u>	<u>Assistant Secretary concerned</u> or <u>Highest ExeCom official</u>	<u>Assistant Secretary for Finance</u>		
<u>Over P50 Million up to less than P100 Million</u>	<u>Undersecretary concerned</u>	<u>Undersecretary for Finance</u>		
<u>P100 Million and above</u>	<u>Undersecretary concerned</u>	<u>Undersecretary for Finance, with clearance of Office of the Secretary</u>		
BAGUIO TEACHERS CAMP:				
<u>Amount</u>	<u>Signing Official</u>	<u>Countersigning Official</u>		
<u>Up to P10 Million</u>	Head of Cash Unit	Teachers Camp Superintendent		
<u>Over P10 Million up to P50 Million</u>	Baguio Teachers Camp Superintendent	Undersecretary for Administration		
<u>Over P50 Million</u>	Undersecretary for Administration	Undersecretary for Finance		
REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS:				
<u>Amount</u>	<u>Signing Official</u>	<u>Countersigning Official</u>		
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	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		
Checks and Lists of Due and Demandable Accounts Payable - Authority to Debit Account (LDDAP - ADA)	CENTRAL OFFICE:		
	Amount	Certified Correct that the List of Due and Demandable A/Ps was prepared in accordance with existing budgeting, accounting and auditing rules and regulations.	Assumption of full responsibility for the veracity and accuracy of the listed claims and the authenticity of the supporting documents as submitted by the claimants
	Up to P1 Million		<u>Director concerned</u>
	Over P1 Million up to P10 Million	Chief Accountant	<u>Assistant Secretary concerned or Undersecretary concerned (if no Assistant Secretary)</u>
	Over P10 Million		<u>Undersecretary concerned</u>
	BAGUIO TEACHERS 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
	<u>Up to the extent of the allotment received</u>	BTC Accountant	<u>Undersecretary For Administration</u>
	REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS:		
	Amount	Certified Correct	Approving Officials Under Parts I and II of LDDAP-ADA
	Regional Office		
	Up to the extent of the allotment received	Regional Accountant, Accounting Unit, or his/her designated alternate, if any	RD, or in 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

TRANSACTION/ ACTIVITY	SIGNING AUTHORITY (SIGNING OFFICIAL AND COUNTERSIGNING OFFICIAL) AND CORRESPONDING THRESHOLD		
	Amount	Signing Official	Countersigning Official
Notice of Transfer of Allocation (NTA)	Over P1 Million up to P50M	Director for Finance Service	Undersecretary for Finance
	Over P50 Million	Any other Undersecretary	
	Over P50 Million	Undersecretary for Finance	Designated EXECOM in the Office of the Secretary