



Office of the Secretary

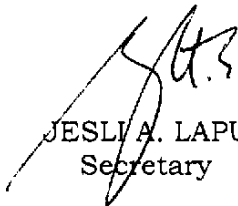
JAN 18 2008

DepED ORDER
No. **5**, s. 2008

DISSEMINATION OF THE CODE OF SIGNING AUTHORITIES
ON ADMINISTRATIVE AND FINANCIAL MATTERS
TO CENTRAL AND FIELD OFFICES

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

1. For the information and guidance of all concerned, enclosed is a copy of the Code of Signing Authorities on Administrative and Financial Matters to Central and Field Offices.
2. Immediate dissemination of and compliance with this Order is directed.


JESLI A. LAPUS
Secretary

Encl.:
As stated

References:
DepED Order: Nos. 50 and 51, s. 1999; 4, s. 2001 and 53, s. 2005
Office Order dated March 8, 2001 and October 7, 2002

Allotment: 1—(D.O. 50-97)

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

AUTHORITY
OFFICIALS
POLICY



(Enclosure to DepED Order No. 5, s. 2008)

CODE OF SIGNING AUTHORITIES ON ADMINISTRATIVE AND FINANCIAL MATTERS TO CENTRAL AND FIELD OFFICES

In the interest of the service and in order to keep up with the current issuances and policies, the Code of Signing Authorities on Financial and Administrative matters to Central and Field Offices is hereby prescribed as follows:

I. PERSONNEL MATTERS

A. ORIGINAL, RENEWAL, AND PROMOTIONAL APPOINTMENTS

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

CENTRAL	APPROVING
Division Chief & Above	Secretary
Below Division Chief	USEC for Finance & Administration
FIELD	APPROVING
Division Chief & Above	Regional Director/Schools Division Superintendent
Below Division Chief	Regional Director Those accredited Region/Division Offices authorized to issue appointments shall retain their authority

B. APPOINTMENT OF CONTRACTUAL/CO-TERMINOUS EMPLOYEES

Approval of appointments for contractual employees or those hired under contract of service:

	RECOMMENDING	APPROVING
Central	Head of Office	USEC for Finance & Administration
Field	Head of Office	Regional Director Those accredited Region/Division Offices authorized to issue appointments shall retain their authority

C. DESIGNATION OF OFFICIALS AND EMPLOYEES

1. Temporary designation of Officers-in-Charge (OICs) to presidential appointive positions shall be approved by the Secretary upon the recommendation of the management Selection Advisory Committee (MSAC).

2. Designation of Officers-in-Charge (OICs) to Division Chief which entails payment of RATA shall be approved or confirmed by the Secretary upon recommendation of the Undersecretary for Finance and Administration and concerned Undersecretary subject to the observance of and compliance with relevant CSC standards and guidelines such as CSC MC No. 6, series of 2005.
3. Designation of Special Disbursing Officers shall be approved by the Undersecretary for Finance and Administration for Central Office and by Regional Director/Schools Division/City Superintendent for Regional/ Division Office and shall be subject to existing pertinent rules & regulations.
4. The authority is delegated as follows:

	RECOMMENDING	APPROVAL
Central Office		
Presidential Appointee Positions	MSAC	Secretary
Division Chief & below	Head of Office	USEC concerned
Regional Office		
Regional Director and ARD	MSAC	Secretary
Division Chief & below	ARD	Regional Director
Division Office		
- Schools Division City Superintendent Assistant Schools Division/ City Superintendent	MSAC	Secretary
Division Chief	Schools Division City Superintendent	Regional Director
- Below Division Chief	Division Chiefs concerned	Schools Division/City Superintendent

D. DETAILS, TRANSFERS, OR REASSIGNMENTS OF OFFICIALS AND EMPLOYEES

1. Detail of any official or employee of the Department in the Central and Field offices to other government agency shall be approved by the Secretary.
2. Permanent transfer to another government office of Division Chief and above including Schools Division Superintendent shall be approved by the Secretary, while transfer of personnel below the Division Chief level shall be approved by the Undersecretary for Finance and Administration or Regional Director for Central and Field Office, respectively.
3. Transfer or reassignment of any official or employees within the Department shall be made only with the concurrence of both heads of the original office/unit where the item belongs and the proposed office/unit of assignment.
4. Copies of all Regional/Division Special Orders relating to reassignment approved in accordance with the delegated authorities of Regional/Schools Division/City Superintendent shall be forwarded to the Personnel Division – Central Office and Offices concerned for information purposes.

5. All details, transfers or reassignments shall be subject to observance of and compliance with relevant standards and guidelines such as CSC MC No. 40, s. 1998 and CSC MC 2, s. 2005.
6. The authority is delegated as follows :

	<u>RECOMMENDING</u>	<u>APPROVING</u>
Within Central Office		
Above Division Chief	Head of Office USEC/ASEC concerned	Secretary
Division Chief and below	Head of Office	USEC concerned

From Central to Field Office and vice versa (for Central Office personnel)

Above Division Chief	USEC concerned	Secretary
Division Chief & below	Head of Office	USEC concerned

Region

Outside the Region

- Regional Director, ARD, Schools Division/ City Superintendent/ Assistant Division/City Supt.	USEC for Planning & Field Operations	Secretary
- Division Chief & below	Regional Director/ ASEC concerned	USEC concerned

Within the Region

- Division Chief	Regional Director/ ASEC concerned	USEC concerned
- Below Division Chief	Asst. Regional Director	Regional Director

Division Office

Outside the Division Level (Within the Region)

- Schools Division/ City Superintendent/ Asst. Division/City Supt	USEC-Planning & Field Operations	Secretary
- Division Chief	Regional Director/ ASEC concerned	USEC concerned
- Below Division Chief	Schools Division/ City Superintendent	Regional Director

Within the Division Level

- Division Chief	Schools Division/ City Superintendent	Regional Director
- Below Division Chief	Division Chief	Schools Division/ City Superintendent

E. REQUESTS FOR PERMISSION TO TEACH, EXERCISE A PROFESSION, OR ENGAGE IN BUSINESS OUTSIDE OF OFFICE HOURS

Request for permission to teach, exercise a profession, or engage in business outside of office hours shall be approved subject to observance of and compliance with relevant CSC standards and guidelines, such as Memorandum Circular No. 32, series of 1993, among others.

	RECOMMENDING	APPROVING
Central		
- Undersecretary/Asst Secretary		Secretary
- Assistant Secretary	USEC concerned	Secretary
- Director IV, Director III	USEC concerned	Secretary
- Below Director III	Head of Office	USEC for Finance & Admin
Region		
- Above Division Chief	USEC for Planning & Field Operations	USEC for Finance & Admin
- Division Chief	Asst. Regional Director	Regional Director
- Below Division Chief	Division Chief	Asst. Regional Director
Division Office		
- Division Chief	Schools Division/ City Superintendent	Asst. Regional Director
- Below Division Chief	Division Chief	Schools Division/City Supt

F. APPLICATIONS FOR SICK/VACATION/MATERNITY LEAVE INCLUDING CLEARANCE FOR THE PURPOSE

1. All applications for leave of absence, sick or vacation, covering a period of one (1) year or more shall be approved by the Undersecretary for Finance and Administration upon recommendation of the head of office concerned.
2. All applications for leave of absence of Undersecretaries and Assistant Secretaries regardless of period shall be approved by the Secretary.

3. Applications for sick or vacation leave for a thirty (30) day period or more including maternity leave shall be subject to office clearance from money, property, and work accountability. In order to facilitate processing in this particular instance, application for leave of absence and clearance (whenever applicable) should be filed simultaneously.

	RECOMMENDING	APPROVING
Central		
<u>Over 30 calendar days but less than 1 year</u>		
- Above Division Chief	Head of Office	Secretary
- Division Chief & below	Head of Office	USEC for Finance & Admin
<u>30 calendar days or less</u>		
- Above Division Chief	Head of Office	USEC for Finance & Admin
- Division Chief & below	Division Chief/ Unit Head	Head of Office
Region		
<u>Over 30 calendar days but less than 1 year</u>		
- Regional Director/ Asst. Regional Director	USEC for Planning & Field Ops/USEC for Finance & Admin.	Secretary
- Division Chief	Asst. Regional Director	Regional Director
- Below Division Chief	Division Chief	Asst. Regional Director
<u>30 calendar days or less</u>		
- Regional Director, Asst. Regional Director	Regional Director	USEC for Planning & Field Ops
- Division Chief	Asst. Regional Director	Regional Director
- Below Division Chief	Division Chief	Asst. Regional Director
Division Office		
<u>Over 30 calendar days but less than 1 year</u>		
- Schools Division/City Supt/ Asst. Division/City Supt	Regional Director USEC for Planning & Field Ops/USEC for Finance & Admin	Secretary
- Division Chief	Schools Division/ City Superintendent	Regional Director
- Below Division Chief	Division Chief	Schools Division/City Supt.

30 calendar days or less

Schools Division/City Supt Asst. Division/City Supt	Asst. Regional Director	Regional Director
- Division Chief	Asst. Division/City Supt.	Schools Division/City Supt.
- Below Division Chief	Division Chief	Asst. Division/City Supt.

G. RETIREMENT/RESIGNATION/TERMINATION/DROPPING FROM THE ROLLS/CLEARANCE FROM ACCOUNTABILITIES

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

	RECOMMENDING	APPROVING
Central		
- Above Division Chief	Head of Office	Secretary
Division Chief & below	Head of Office	USEC for Finance & Admin.
Region		
- RD/ARD	USEC concerned/ Regional Director	Secretary
- Division Chief	Regional Director	USEC for Finance & Admin
- Below Division Chief	Asst. Regional Director	Regional Director
Division Office		
- Schools Division/City Supt/ Asst. Division/City Supt	Regional Director	Secretary/USEC for Finance & Admin.
- Division Chief	Schools Division/ City Superintendent	USEC for Finance & Admin Regional Director
- Below Division Chief	Schools Division/ City Superintendent	Regional Director

H. FOREIGN OR LOCAL SCHOLARSHIP GRANT

1. All nominations for scholarship shall be endorsed by the respective head of office to the DepEd Special Committee on Scholarship through the Secretariat for deliberation and recommendation.
2. All nominations shall be endorsed by the Chairman of the Special Committee on Scholarship to the NEDA and/or other donor institutions.

3. Subject to the favorable recommendation of the Special Committee on Scholarship and in compliance with the provisions of EO 367 (s. 1989) and subsequent issuances from the Office of the President, Civil Service Commission, and the Department's guidelines for the implementation of foreign and local scholarship programs, approval of attendance to local and foreign grants is delegated as follows:

	RECOMMENDING	APPROVING
Foreign Scholarship Grant	Scholarship Comm.	Secretary
Local Scholarship Grant		
- Government Sponsored	Scholarship Comm.	USEC for Finance & Admin
- Privately Sponsored		
i. more than 1 year	Scholarship Comm.	Secretary
ii. 1 year or less	Scholarship Comm.	USEC for Finance & Admin

I. ATTENDANCE TO LOCAL SEMINARS/NON-DEGREE TRAINING PROGRAMS/WORKSHOPS/CONVENTIONS CONDUCTED BY NATIONAL GOVERNMENT OFFICES, PROFESSIONAL ORGANIZATIONS OF PRIVATE INSTITUTIONS

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

	RECOMMENDING	APPROVING
Central	Head of Office	USEC for Finance & Admin
Region/Division Level	Asst. Regional Director/ Schools Division/City Superintendent	Regional Director

J. CONDUCT OF NATIONAL ASSESSMENT, CONVENTIONS, TRAININGS, FESTIVALS, EXHIBITS AND/OR OTHER ACTIVITIES BY THE DEPARTMENT OR REQUESTED BY NON-DEPED AND PRIVATE ORGANIZATION

1. All project proposals regardless of amount shall be endorsed by the USEC in charge for approval by the Secretary/Regional Director prior to obligation of funds by the Budget Division/Unit in the Central and Regional Office, respectively.
2. All project proposals shall be coordinated and/or prepared by the Bureau/Center/Unit in charge before the signing of memoranda, contracts, and office orders (whichever is applicable) in the Central/Regional Office, respectively.

3. No activity shall be undertaken without the corresponding project proposal duly approved by the Secretary
4. Subject to the foregoing, the approval of issuances is delegated as follows:

Document Type	Type Detail	Official Concerned
A	Requests from non-DepEd and private organizations encouraging attendance of DepEd employees on official time without cost to the Dept	USEC for Planning & Field Operations
B	Dissemination of legal issuances from other government offices (e.g. Presidential Proclamations, Executive and Administrative Orders, with or without concomitant cost to the Department	USEC for Legal Affairs
C	Announcement of results of competitions, evaluations, not affecting policy and celebration or conduct of non-training related activities sanctioned by DepEd or similar annual activities held regularly	USEC for Planning & Field Ops
D	Announcing the conduct of DepEd sanctioned or initiated training programs for teachers, students, and/or school heads and launching of DepEd sanctioned or initiated activities (like Brigada Eskuwela, Textbook Count Project, etc.)	USEC for Programs & Projects
E	Office orders and memos disseminating administrative or financial policies, rules, regulations, and the like	USEC for Finance & Admin

For Region-wide dissemination

Region-wide announcement of programs, projects, policies, and any announcement in general	Regional Director
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For Division-wide dissemination

Division-wide announcement of programs, projects, policies, and any announcement in general	Division/City Superintendent
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K. REQUEST FOR AUTHORITY TO RENDER OVERTIME

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

	RECOMMENDING	APPROVING
Central	Division Chief/ Unit Head	Head of Office
Region	Head of Division	Regional Director
Division Office	Unit Head	Administrative Officer

L. DOMESTIC TRAVEL ORDERS

1. No travel shall be undertaken without an approved Travel Order. Funds shall be earmarked prior to approval.
2. In case of travel made upon the request of field units, traveling expenses shall be charged against the appropriate funds of the requesting unit/office unless voluntarily shouldered by the home office.
3. The itinerary of travel shall be approved by the Officer recommending the approval of the Travel Order.
4. The authority is delegated as follows:

	RECOMMENDING	APPROVING
<u>Travel Up to seven (7) days</u>		
Central		
- Undersecretary/Chief of Staff		Secretary
- Assistant Secretary	USEC concerned	Secretary
- Directors under OSEC	Chief of Staff	Secretary
- Director III & IV	ASEC concerned	USEC concerned/USEC for Finance & Admin
- OSEC Staff		Chief of Staff
- Other Staff members	Head of office	USEC concerned
Region		
<u>Outside the Region</u>		
- Regional Director/ Asst. Regional Director	ASEC for Planning & Field Operations	USEC for Planning & Field Operations
- Schools Division/City	Asst. Regional Director/	Regional Director

Division Chief & below	Head of Office	Regional Director/Asst. Regional Director
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Within the Region:

- Asst. Regional Director		Regional Director
- Division Chief & below	Head of Office	Regional Director/ Asst. Regional Director

Division Office

Outside the Province (Within the Region)

- Schools Division/City Supt/ Asst. Division/City Supt	Asst. Regional Director	Regional Director
- Division Chief & below	Head of office	Schools Division/City Supt

Within the Division Office

- Asst. Division/City Supt & below	Head of Office	Schools Division/City Supt
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More than 7 days but not over 30 days

- Central Office	Head of Office/USEC for Finance & Admin.	Secretary
- Regional Office	Regional Director/ USEC for Finance & Admin.	Secretary
- Division Office	Schools Division/City Supt/Regional Director	Secretary

More than 30 days

If travel is inter-regional, Travel Order is subject to prior clearance (telephone, telegram) from the Head of Office concerned at Central Office or via Office Order, whichever is applicable, while in case of intra-regional travel; authority to travel is subject to prior clearance from the Regional Director concerned.

M. FOREIGN TRAVEL

1. All travels out of the country, whether on official business or official time, should comply with DepEd Memorandum No. 8, s. 2007 "Guidelines in Requesting Authority to Travel Abroad". The Memorandum that is based on Executive Order 459 which states that all official and employees of a Department seeking authority to travel abroad shall seek approval from the head of agency, i.e. the Secretary.
2. Official travel abroad connected with foreign scholarship, fellowship training grants, and the like shall be administered and coordinated by the Special Committee on Scholarship and shall be approved by the Secretary.

3. Officials and employees intending to travel abroad for personal business may be authorized to go on travel subject to the conditions that no government expense is involved in connection therewith, necessary application for leave for the period covered and necessary office clearance required under existing policies are secured, and that the official/employee concerned may nonetheless be recalled in the exigency of the service at any time during the period of travel.

N. NOTICE OF SALARY ADJUSTMENT

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

	RECOMMENDING	APPROVING
Central Office	Chief, Personnel Division	USEC for Finance & Admin
Region	Administrative Officer V	Regional Director
Division Office	Administrative Officer V	Schools Division/City Supt

O. TEMPORARY CESSATION OF WORK OF THE OFFICE ON A PARTICULAR DAY OR SUCH PART THEREOF

	RECOMMENDING	APPROVING
Central Office	Chief, Personnel Division	USEC for Finance & Admin
Region	Asst. Regional Director	Regional Director
Division Office	Administrative Officer V	Schools Division/City Supt/ Asst. Division/City Supt

II. FINANCIAL MATTERS

The primary authority for DepEd financial transactions is given to the Department Secretary. Nevertheless, it is the policy of the Department to delegate financial signing authorities to other officials in the lowest practical level.

The delegation and exercise of signing authority in the approval of government expenditures, contracts/commitments and payments must be in accordance with existing budgeting, accounting and auditing rules and regulations. Consistent with these, the signing authorities on certain documents used in transactions relating to funds administered by the Department of Education are hereby prescribed.

1. PETTY CASH VOUCHER

a. Petty Cash Fund shall be maintained by DepEd Central and field offices (Regional, Division and Schools) sufficient for their non-recurring, emergency and petty expenses.

Disbursement from this Fund shall be made through the Petty Cash Voucher (PCV) upon approval by officials authorized by the Head of office.

2. REQUISITION AND ISSUE SLIP

- a. A Requisition and Issue Slip (RIS) shall be prepared by the end-user to request for supplies, materials and equipment needed. It shall be signed by the Head of the requisitioning office and approved by the following officials:

Central Office	-	Chief, General Services Division
Regional Office	-	Chief Administrative Officer
Division Office	-	Schools Division Superintendent
School	-	Principal

3. PURCHASE REQUEST AND JOB/WORK REQUEST

- a. A Purchase Request (PR) shall be prepared if the goods, supplies or equipment are not carried in stock. The Purchase Request shall be forwarded to the Budget Office for earmarking of funds.
- b. On the other hand, Job/Work Request (J/WR) shall be prepared by the end-user for repair or replacement of equipment or spare parts or for other service requests. The J/WR shall contain specific information on the nature of services needed, and the cause and extent of damage on the equipment, furniture or fixture requested for repair or replacement. The Head of the requesting office shall forward the J/WR to the designated Inspector of the DepEd office for pre-repair/replacement inspection of the asset. After inspection, the J/WR shall be forwarded to the Budget Office for earmarking of funds.
- c. The signing authorities and the corresponding monetary limits on the Purchase Requests are as follows:

Office	Monetary Limits	Approving Official
1. Central Office	Not over P1M	USEC for the requesting Office
	Over P1M	USEC for Finance & Admin or DepEd Secretary
2. Regional Office	None	Regional Director
3. Division Office	None	Schools Division Supt.
4. School	None	Head of School

- d. The approved PR or J/WR shall be the basis of the Bids and Awards Committee (BAC) to start with the procurement of the goods or services through public bidding or any of the alternative modes of procurement.
- e. All procurement activities of DepEd and the applicable authorities thereon shall be governed by the Government Procurement Reform Act (R.A. 9184) and its implementing rules and regulations.

4. PURCHASE ORDER, JOB/WORK ORDER, MEMORANDUM OF AGREEMENT, CONTRACT FOR DELIVERY OF GOODS AND SERVICES AND OTHER COMMITMENTS/CONTRACTS

- a. Purchase Orders, Job/Work Orders, Memorandum of Agreement, Contracts for Delivery of Goods and Services, and other Commitments/ Contracts shall be prepared by the Supply/Property/Procurement Office upon award of the contract to the winning bid/quotation as recommended by the Bids and Awards Committee and approved by the Head of Office.
- b. The signing authorities and the corresponding monetary limits on the documents specified under item number 4 are as follows:

Office	Monetary Limits	Approving Official
1. Central Office	Not over P5M	ASEC for Finance (for OSEC transactions)
		Directors (for Bureau, Center and Project transactions)
	Over P5M but not Over P10M	ASEC for Finance
	Over P10M but not over P20M	USEC for Finance and Admin.
	Over P20M	Secretary with the initial of the ASEC & USEC for Finance & Admin.
2. Regional Office	None	Regional Director
3. Division Office and School w/o financial Staff	Not over P5M	Schools Division Supt.
	Over P5M	Regional Director
4. School with financial staff	Not over P1M	Head of School
	Over P1M but not over P5M	Schools Div. Supt.
	Over P5M	Regional Director

5. OBLIGATION REQUEST

- 1. The Obligation Request (ObR) shall be prepared by the Requesting Unit, Box A of the ObR shall be signed by the Head of the Requesting Unit to certify on the necessity and legality of charges to appropriation/allotment under his/her direct supervision as well as the validity, propriety and legality of supporting documents. For DepEd offices, Box A of the Obligation Request for certain expenditures shall be signed by the following officials:

- a. Personal Services, Electricity, Water, Telephone and Rent:
- a-1. Central Office
 - Director (Bureaus, Centers, Project),
 - Director for Administrative Services
 - a-2. Regional Office
 - CAO, Administrative Division
 - a-3. Division Office
 - Administrative Officer
 - a-4. School
 - Administrative Officer
- b. All other MOOE and Capital Outlay expenditure shall be signed by the Head of Requesting Unit responsible for the incurrence of the expenditure.
2. Box B of the ObR shall be signed by the Head of the Budget Division/Section/Unit to certify on the availability of allotment and obligation incurred.

6. DISBURSEMENT VOUCHER

- a. Box A of the Disbursement Voucher shall be signed by the Head of the Accounting to certify on the availability of cash, or its payment through Automatic Debit Advice (ADA), and the completeness of supporting documents for the payment covered by the same Disbursement Voucher.
- b. The signing authorities in Box B of the Disbursement Voucher for the approval of payment covered by the same Disbursement Voucher are based on the schedule shown below. The monetary limits therein shall refer to the gross amount (inclusive of taxes and other deductions) to be paid.

Office	Monetary Limits	Approving Official	
1. Central Office	Not over P5M	ASEC for Finance (for OSEC transactions) Director (for Bureau, Center and Project transactions)	
	Over P5M but not over P10M	ASEC for Finance	
	Over P10M but not over P20M	USEC for Finance & Admin.	
	Over P20M	Secretary	
2. Regional Office	None	Regional Director	
3. Division Office and Schools without financial Staff			
	a. Personal Services	None	Regional Director
	b. MOOE and Capital Outlay	Not over P5M Over P5M	Schools Div. Supt Regional Director

4. Schools with financial Staff

a. Personal Services	None	Head of School
b. MOOE and Capital Outlay	Not over P1M Over P1M but not over P5M Over P5M	Head of School Schools Div. Supt. Regional Director

7. CHECK

- a. Checks shall be drawn only on duly approved Disbursement Vouchers.
- b. The signing authorities on the checks are as follows:

Office	Monetary Limit	Signing Official	Countersigning Official
1. Central Office	Not over P1M	Cashier	ASEC for Finance (For OSEC transactions) Director (for Bureau, Center or Project Transactions)
	Over P1M but not over P5M	Cashier (for OSEC transactions)	ASEC for Finance
		Director (for Bureau, Center or Project Transactions)	ASEC for Finance
	Over P5M but not over P10M	ASEC for Finance	USEC for Finance & Admin.
	Over P10M but not over P20M	Any USEC	USEC for Finance & Admin.
	Over P20M	USEC for Finance and Admin.	Secretary
2. Regional Office	None	Asst. Regional Director/Chief Administrative Officer/Cashier	Regional Director
3. Division Office and Schools w/o Financial Staff			
a. Personal Services	None	Asst. Schools Div. Supt/Administrative Officer/Cashier	Schools Division Supt.

b. MOOE And Capital Outlay	Not over P5M	Asst. Schools Div. Supt/Administrative Officer/Cashier	Schools Div. Supt.
	Over P5M	Schools Division Supt.	Regional Director
4. Schools with Financial Staff			
a. Personal Services	None	Administrative Officer/ Cashier/Disbursing Officer	Head of School
b. MOOE and Capital Outlay	Not over P1M	Administrative Officer/ Cashier/Disbursing Officer	Head of School
	Over P1M but not P5M	Head of School	Schools Div. Supt.
	Over P5M	Schools Div. Supt.	Regional Director

8. SUB-ALLOTMENT RELEASE ORDER

- a. Funds released by the Department of Budget and Management (DBM) to a DepEd office but intended for activities and projects to be implemented by another DepEd office shall be sub-allotted to the latter through Sub-Allotment Release Order (Sub-ARO).
- b. The signing authorities on the Sub-Allotment Release Order are as follows:

Office	Certified: Allotment Available	Recommending Approval	Approving Official
1. Central Office	Chief, Budget Div.	ASEC for Finance	USEC for Finance & Admin.
2. Regional Office	Chief, Budget Section	Chief, Budget and Finance Division	Regional Director
3. Division Office	Division Accountant		Schools Div. Supt.

9. NOTICE OF TRANSFER OF ALLOCATION

- a. If the cash allocation is with the DepEd office releasing the Sub-ARO, it shall issue a Notice of Transfer of Allocation to transfer the same cash allocation to the MDS account of the recipient DepEd office.
- b. The signing authorities on the Notice of Transfer of Allocation shall be the same as the signing authorities as provided for under Item No. 7 on **Checks**.

III. OTHER MATTERS

This Order shall cover transactions relating to all funds administered by the Department.

- a. The total amount of the contract or the total amount obligated should be the basis for determining the authorized signing and approving officials and not the amount to be paid as per Disbursement Voucher.
- b. An approving official with a higher level of delegated authority is not prejudiced from signing/approving transactions lower than what is delegated to him/her.
- c. Head of Office shall refer to the rank of Project Manager, Director II, and above in the Central Office and at least Division Chief level in the Region and Division Offices.

i. LIMITATIONS

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

ii. EXERCISE OF FUNCTIONS BY THE SECRETARY

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

iii. REPEALING CLAUSE

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


JESLI A. LAPUS
Secretary