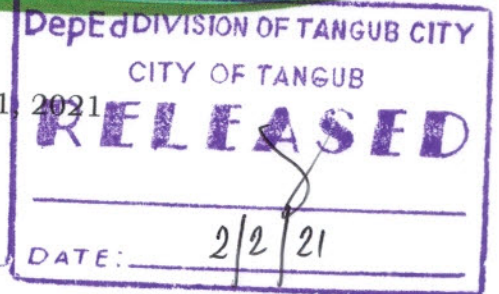




Office of the Schools Division Superintendent

February 1, 2021


DIVISION MEMORANDUM
NO. 18, s. 2021



REVISED SIGNING AUTHORITIES FOR ADMINISTRATIVE AND FINANCIAL MATTERS AT THE DIVISION LEVEL

To: OIC, Office of the Assistant Schools Division Superintendent
Chief Education Supervisors (CID & SGOD)
District In-Charge
Public Elementary & Secondary School Heads
Division Office Personnel
All Others Concerned
This Division

1. In conformity with DepEd Order No. 002, s. 2021, Re: "Revised Signing Authorities for Administrative and Financial Matters in the Department of Education", this Office issues the revised signing authorities for administrative and financial matters at the Division level.
2. The revision of the abovementioned policies will significantly aid in
 - a. addressing the existing and emerging challenges in both administrative and financial operations,
 - b. rationalizing delineation of responsibilities in DepEd by enhancing the structure for delegation of authority, and
 - c. ensuring the standard implementation of rules and processes as part of the financial management and procurement reform initiatives of DepEd.
3. This procedure shall take effect immediately upon its issuance.
4. Immediate dissemination of and strict compliance with this Memorandum is directed.


AGUSTINES E. CEPE, CESO V
Schools Division Superintendent



(Enclosure to Division Memorandum no. ____, 2021)

REVISED SIGNING AUTHORITIES FOR ADMINISTRATIVE AND FINANCIAL MATTERS AT THE DIVISION LEVEL

I. SIGNING AUTHORITIES FOR ADMINISTRATIVE MATTERS

A. Personnel Appointments

1. Appointment to Regular/Permanent Plantilla Positions and Coterminous Positions (with Plantilla Items)

In line with existing hiring policies under CSC and the supporting guidelines issued by the Department such as DO No. 29, s. 2002 (Merit Selection Plan of the Department of Education), below are the signing authorities for the approval of appointments of newly-hired and promoted employees in regular plantilla items.

a. Employees and Teaching Personnel

Office/Position	Certification		Approving Authority
	Compliance with Requirements	Screening and Qualification of Appointees	
Division Chief and below	Margissa T. Amen (AO-V)	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
School Head and below	Margissa T. Amen (AO-V)	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

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

A separate guidelines shall be issued for the hiring and renewal for Contracts of Service and/or Job Order Consultants subject to CSC-COA-DBM Joint Circular No. 1, s. 2018 and other subsequent related issuances.



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

c.1 Designation

Office/Position	Requesting Official	Approving Authority
SDS/ASDS	Undersecretary/Assistant Secretary for Field Operations, after endorsement by Regional Director Arturo B. Bayocot, CESO III/Assistant Regional Director Victor G. De Gracia, Jr. CESO V	Hon. Leonor Magtolis Briones, DepEd Secretary
Division Chiefs and School Heads	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

c. 2 Designation of Special Disbursing Officers

Office/Position	Approving Authority
Division Special Disbursing Officer	Agustines E. Cepe, CESO V (SDS)
School Special Disbursing Officer	Agustines E. Cepe, CESO V (SDS)

B. Personnel Movements

Personnel movements may refer to any of the following: reassignment, detail, transfer, and secondment. This movement may arise from necessity and in the exigency of service in the Division/implementing units. It is understood that personnel movements are jointly agreed upon by the recommending and receiving unit heads. Guidelines on these human resources actions are prescribed under CSC Memorandum Circular No. 14, s. 2018 (2017 Omnibus Rules on Appointments and Other Human Resource Actions, Revised July 2018). The approving authorities for all personnel movements are as follows:



1. Reassignment and Transfer of DepEd Employees to Another DepEd Unit/Office

Position	Within the Division		To CO or another Division/Region	
	Recommending Approval	Approval	Recommending Approval	Approval
SDS/ASDS	N/A	N/A	Undersecretary/Assistant Secretary for Field Operations, after endorsement by Regional Director Arturo B. Bayocot, CESO III/Assistant Regional Director Victor G. De Gracia, Jr. CESO V	Hon. Leonor Magtolis Briones, DepEd Secretary
Division Chief	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)	Agustines E. Cepe, CESO V (SDS)	Dr. Arturo B. Bayocot, CESO III (RD) and RD of the Receiving Region <i>or</i> Undersecretary/Assistant Secretary concerned for CO
Below Division Chief	Carmelita A. Jubay (CID Chief) Myrna T. Regidor (SGOD Chief) Margisa T. Amen (AO V)	Agustines E. Cepe, CESO V (SDS)	Agustines E. Cepe, CESO V (SDS)	Dr. Arturo B. Bayocot, CESO III (RD) and RD of the Receiving Region <i>or</i> Undersecretary/Assistant Secretary concerned for CO
School Head	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)	Agustines E. Cepe, CESO V (SDS)	Dr. Arturo B. Bayocot, CESO III (RD) and RD of the Receiving Region <i>or</i> Undersecretary/Assistant Secretary concerned for CO



Position	Within the Division		To CO or another Division/Region	
	Recommending Approval	Approval	Recommending Approval	Approval
Teaching and other non-teaching positions in the school	School Head <i>and</i> Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)	Agustines E. Cepe, CESO V (SDS)	Dr. Arturo B. Bayocot, CESO III (RD) and RD of the Receiving Region <i>or</i> Undersecretary/ Assistant Secretary concerned for CO

2. Secondment and Detail of DepEd Employees

Secondment is the movement of a DepEd employee to another department or agency or international body/organization, which is temporary in nature and limited to employees occupying managerial, professional, technical or scientific positions. **Detail** is a temporary movement of an employee from one department or agency to another, which does not involve a reduction in rank, status, or salary.

An employee on Secondment and Detail status shall be approved by the Secretary upon the recommendation of the Undersecretary and Assistant Secretary, and/or the respective Regional Director.

C. OFFICIAL TRAVEL

No travel, on official time or business, shall be undertaken without an approved Authority to Travel. The approving authorities are defined under Executive Order No. 77, s. 2019 (*Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel*).

It should be strictly observed that teachers' travel on official time or business should not affect contact time with their respective students.

1. Foreign Travel

A separate guidelines shall be issued for the foreign travels of officials and employees in the Department.



2. Local Travel

All official domestic travels in performance of duties and functions including attendance to workshops, seminars, trainings, and speaking engagements shall be approved in the following manner as prescribed in DepEd Order No. 22, s. 2019 (Guidelines on Official Local Travels in the Department of Education)

Office / Positions	Approving Officials	
	Recommending Approval	Approval
1. Schools Division Superintendent		Dr. Arturo B. Bayocot, CESO III (RD) -for destinations outside the Region only
2. Assistant Schools Division Superintendent	Agustines E. Cepe, CESO V (SDS) - for destinations outside the Region	Agustines E. Cepe, CESO V (SDS) - for destinations within the Region Dr. Arturo B. Bayocot, CESO III (RD) -for destinations outside the Region only
3. Division Chief	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
4. Below Division Chief Including PSDS	Carmelita A. Jubay, (CES-CID) Myrna T. Regidor, (CES-SGOD) Margissa T. Amen (AO V)	Agustines E. Cepe, CESO V (SDS)
5. School Head	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
6. Teaching & non-teaching personnel (school-based)	School Head -for destinations outside the Division	School Head - for destinations within the Division Agustines E. Cepe, CESO V (SDS) - for destinations outside Division



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

1. DepEd teachers and employees who intend to pursue study outside the required work hours **need not secure a permission** from his/her superior. Policies on the grant of applicable leaves shall govern cases where the outside study compromises the number of required office/teaching hours as per existing guidelines.

2. DepEd employees who signify their interest to teach or practice a profession shall schedule the endeavor outside regular office hours and shall do so without compromising their functions and responsibilities pursuant to **Section 12, Rule XVIII of the Revised Civil Service Rules**. The following signing authority shall be followed:

Office/Positions	Recommending Approval	Approval
Schools Division Superintendent/Assistant Schools Division Superintendent	Dr. Victor G. De Gracia, Jr. CESO V (ARD)	Dr. Arturo B. Bayocot, CESO III (RD)
Division Chief	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Below Division Chief	Carmelita A. Jubay, (CES-CID) Myrna T. Regidor, (CES-SGOD) Margissa T. Amen (AO V)	Agustines E. Cepe, CESO V (SDS)
Principal/Head Teacher	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Teacher and other School Non-Teaching Personnel	School Head and Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

For DepEd lawyers holding the plantilla item of Attorney across governance levels, the request to engage in private practice shall be approved by the Secretary or his/her authorized representative, with recommending approval from their respective Regional Director for those in the RO and SDO.

E. APPLICATION FOR SICK/VACATION/STUDY/MATERNITY/PATERNITY LEAVE AND GRANT OF SERVICE CREDITS FOR TEACHERS

In accordance with the **CSC Omnibus Rules on Leave (Rule XVI of the Omnibus Rules Implementing Book V of EO 292)**, the following are the delegated signing authorities for the approval of the Leave Form (Form No. 6) prior to the processing of said documents by the appropriate Personnel Division/Unit in the various DepEd governance levels.



1. Sick/Vacation/Study/Maternity/Fraternity Leave

Office/ Positions	Up to 60 Calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
SDS/ASDS	Dr. Victor G. De Gracia, Jr. CESO V (ARD)	Dr. Arturo B. Bayocot, CESO III (RD)	Dr. Victor G. De Gracia, Jr. CESO V (ARD)	Dr. Arturo B. Bayocot, CESO III (RD)
Division Chief	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Below Division Chief	Carmelita A. Jubay, (CES-CID) Myrna T. Regidor, (CES-SGOD) Margissa T. Amen (AO V)	Lorena P. Serrano, CESE (ASDS)	Carmelita A. Jubay, (CES-CID) Myrna T. Regidor, (CES-SGOD) Margissa T. Amen (AO V) and Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Principal/Head Teacher/TIC	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Teachers and Non-Teaching Personnel	School Head	Lorena P. Serrano, CESE (ASDS)	School Head and Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

** Applications of employees under direct supervision of the RD/ SDS shall be recommended by the ARD/ASDS and approved by the RD/SDS, respectively.*

2. Grant of Service Credits of Teachers

The special order for the grant of service credits for teachers shall be signed by SDS upon recommendation of the School Head. Please refer to **DepEd Order No. 53, s. 2003 (Updated Guidelines on Grant of Vacation Service Credits to Teachers)** and **DepEd Order No. 84, s. 2003 (Addendum to DepEd Order No. 53, s. 2003)**



F. RETIREMENT/RESIGNATION/TERMINATION OF APPOINTMENT/DROPPING FROM THE ROLES

1. Retirement

- a.) Retirement may be compulsory or optional. Optional retirement shall be applied for by the employee and be approved by the Head of Office. Claims for benefits under compulsory or optional retirement shall be subject to the issuance of clearance (CSC Form No. 7, revised 2018) duly approved by the authorized DepEd officials, as follows:

Particulars	Signatories	
	Division Office	School
On cash advances, accounts receivable, and travelling expenses paid in advance	Anna Daphne C. Mugar (Accountant III)	Bookkeeper/Disbursing Officer
On cash accountability	Anna Daphne C. Mugar (Accountant III)	Bookkeeper/Disbursing Officer
On Provident Loan Fund	Anna Daphne C. Mugar (Accountant III)	Anna Daphne C. Mugar (Accountant III)
On property accountability	Margissa T. Amen (AO V)	Supply Officer/Designated Property Custodian
On attendance records and salary overpayment	Margissa T. Amen (AO V)	School Head
On pending administrative case	Margissa T. Amen (AO V)	Margissa T. Amen (AO V)
On records borrowed	Delma R. Denapo (AO IV)	School Head
On books/materials borrowed	Benepie M. Tapao Division Librarian	Librarian or designated librarian
Recommending Approval	Agustines E. Cepe, CESO V (SDS)	School Head
Approval	Agustines E. Cepe, CESO V (SDS)	Agustines E. Cepe, CESO V (SDS)

- b.) Clearance for ASDS and SDS must be approved by the Undersecretary for Field Operations upon the recommendation of the RD.



2. Resignation

- a.) Resignation is an act of an official or employee by which he/she voluntarily relinquishes in writing his/her position effective on a specific date which shall not be less than thirty (30) days from the date of such notice or earlier as mutually agreed upon by the employer and the appointing officer/authority. The employee and the appointing officer/authority. The employee shall submit the resignation letter subject to approval of the following approving authorities:
- b.) Resignation of ASDS/SDS will be approved by the President of the Republic of the Philippines, with the recommending approval of the Secretary.

Office/Positions	Recommending Approval	Approval
Division Chief	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Below Division Chief	Carmelita A. Jubay, (CES-CID) Myrna T. Regidor, (CES-SGOD) Margissa T. Amen (AO V)	Agustines E. Cepe, CESO V (SDS)
Principal/Head Teacher	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Teacher and other School Non-Teaching Personnel	School Head and Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

- c.) Acceptance and approval of the employee's resignation shall be conditional on his/her duly accomplished clearance, following the procedure in F.1.a.

3. Termination of Appointment and Dropping from the Rolls

Termination of appointment and the dropping from the rolls of an employee are vested upon the appointing authority after appropriate measures have been undertaken by the personnel.

This is supported under **CSC Memorandum Circular No. 24, s. 2017 (2017 Omnibus Rules on Appointments and Other Human Resource Actions).**



Office/Positions	Recommending Approval	Approval
SDS/ASDS	Hon. Leonor Magtolis Briones, DepEd Secretary	Rodrigo R. Duterte, President of the Republic of the Philippines
Division Chief	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Below Division Chief	Carmelita A. Jubay, (CES-CID) Myrna T. Regidor, (CES-SGOD) Margissa T. Amen (AO V) Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Principal/Head Teacher	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
Teaching Personnel	Lorena P. Serrano, CESE (ASDS)	(SDS)
Non-Teaching Personnel	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

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

The Notice of Salary Adjustment and Notice of Step Increment (NOSI) inform DepEd employees of adjustments on their salaries, which are also reflected in the employees' respective pay slips. The signing authorities for these documents are as follows:

Office/Position	Recommending Approval	Approval
SDS/ASDS	Chief of Personnel Division and Director of BHROD	Undersecretary/Assistant Secretary in-charge of Personnel
Division Chief and below	Margissa T. Amen (AO V) Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)
School Head, Teachers and non-teaching personnel	Margissa T. Amen (AO V) Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)



H. EQUIVALENT RECORD FORM (ERF)

For teachers applying to avail the ERF, below are the signing authorities:

Endorsement (School)	Recommending Approval (SDO)	Approval (Regional Office)
School Head	Margissa T. Amen (AO V) Agustines E. Cepe, CESO V (SDS)	Dr. Arturo B. Bayocot, CESO III (RD)

I. AUTHORITY TO RENDER OVERTIME SERVICES

In line with **DepEd Order No. 30, s. 2016** (*Policy Guidelines on Overtime Services and Payment in the Department of Education*) and its subsequent amendment, **DepEd Order No. 5, s. 2019**, the table below outlines the signing authorities approving the request for rendering overtime. *Section D.5* of the aforementioned policy, authority to render overtime shall be requested and approved on a monthly basis.

Governance Level	Recommending Approval	Approval
Division Chief and below	Lorena P. Serrano, CESE (ASDS)	Agustines E. Cepe, CESO V (SDS)

J. PROPERTY AND SUPPLY ISSUANCES

DIVISION OFFICE:

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Margissa T. Amen (AO V)	Agustines E. Cepe, CESO V (SDS)
Report on the physical Count of Property, Plant, Equipment (RPCPPE)	Margissa T. Amen (AO V)	Agustines E. Cepe, CESO V (SDS)
Report of Supplies and Materials Issued (RSMI)	Ronnie E. Senarillos, AO III (Division Supply Officer) (Division Property Custodian)	Margissa T. Amen (AO V)



<p>Inspection and Acceptance Report (IAR)</p>	<p>Division Inspection Team:</p> <p>Virginia S. Bagaboyboy (Team Leader) Christine F. Burlat (Regular Member) Ronie E. Senarillos (Regular Member)</p> <p>Provisional Members per Project (Division Memorandum No. 226, s. 2020)</p> <p>Gina L. Mandawe Marilou S. Galvez (Alternate) Puriza L. Legaspi (Alternate)</p> <p>Dr. Jun Clifford C. Estrella Winnie T. Mendoza (Alternate)</p> <p>Redeemer D. Denapo Mario Esteban C. Arsenal (Alternate)</p> <p>Wilfredo B. Canete Engr. Wilson M. Ozaraga (Alternate)</p> <p>Alden M. Antonio Lieg S. Enayo (Alternate)</p> <p>Jolito P. Vince Arniel B. Mehoy (Alternate)</p> <p>Ronie E. Senarillos Margissa T. Amen (Alternate)</p> <p>Margissa T. Amen Delma R. Denapo (Alterante)</p>	<p>Ronnie E. Senarillos, AO III (Division Supply Officer) (Division Property Custodian)</p>
<p>Waste Materials Report (WMR)</p>	<p>Ronnie E. Senarillos, AO III (Division Supply Officer) (Division Property Custodian)</p>	<p>Margissa T. Amen (AO V) (Chairman, Disposal Committee)</p>
<p>Relief of accountability – Semi Expendables</p>	<p>Ronnie E. Senarillos, AO III (Division Supply Officer) (Division Property Custodian)</p>	<p>Margissa T. Amen (AO V)</p>
<p>Relief of Accountability - PPE</p>	<p>Margissa T. Amen (AO V)</p>	<p>Editha P. Abao, State Auditor IV (Audit Team Leader)</p>



Forms	Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Ronnie E. Senarillos (AO III)	Margissa T. Amen (AO V) (Chairman, Disposal Committee)
Requisition and Issue Slip (RIS) for semi-expandable items and consumables	Accountable Officer (DepEd Employee)	Head of Requisitioning Office
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	Ronnie E. Senarillos (AO III)
Report on Lost, Stolen, Damages, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	Editha P. Abao, State Auditor IV (Audit Team Leader)
	Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Ronnie E. Senarillos (AO III)	Accountable Officer
Property Acknowledgment Receipt (PAR)	Ronnie E. Senarillos (AO III)	Accountable Officer
Property Transfer Report (PTR)	Ronnie E. Senarillos (AO III)	Receiving Accountable Employee/Secretary of Receiving Office

ELEMENATARY SCHOOLS AND NON-IU SECONDARY SCHOOLS

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	Ronnie E. Senarillos (AO III)	Agustines E. Cepe, CESO V (SDS)
Report on the physical Count of Property, Plant, Equipment (RPCPPE)	Ronnie E. Senarillos (AO III)	Agustines E. Cepe, CESO V (SDS)
Report of Supplies and Materials Issued (RSMI)	Ronnie E. Senarillos (AO III)	Agustines E. Cepe, CESO V (SDS)
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee	Ronnie E. Senarillos, AO III (Division Supply Officer)
Waste Materials Report (WMR)	Ronnie E. Senarillos (AO III)	Margissa T. Amen (AO V) (Chairman, Disposal Committee)
Relief of accountability – Semi Expendables	School Property Custodian	Ronnie E. Senarillos (AO III)
Relief of Accountability - PPE	Ronnie E. Senarillos (AO III)	Editha P. Abao, State Auditor IV (Audit Team Leader)



Forms	Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Ronnie E. Senarillos (AO III)	Margissa T. Amen (AO V) (Chairman, Disposal Committee)
Requisition and Issue Slip (RIS) for semi-expandable items and consumables	Accountable Officer (DepEd Employee)	Agustines E. Cepe, CESO V (SDS)
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	Agustines E. Cepe, CESO V (SDS)
Report on Lost, Stolen, Damages, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	Editha P. Abao, State Auditor IV (Audit Team Leader)
	Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Ronnie E. Senarillos (AO III)	Accountable Officer
Property Acknowledgment Receipt (PAR)	Ronnie E. Senarillos (AO III)	Accountable Officer
Property Transfer Report (PTR)	Ronnie E. Senarillos (AO III)	Supply Officer/Property Custodian of Receiving Office

SECONDARY SCHOOLS (IUs)

Forms	Recommending Approval	Approval
Report on the Physical Count of Inventories (RPCI)	School Supply Officer/Property Custodian	School Head
Report on the physical Count of Property, Plant, Equipment (RPCPPE)	School Supply Officer/Property Custodian	School Head
Report of Supplies and Materials Issued (RSMI)	School Property Custodian	School Supply Officer
Inspection and Acceptance Report (IAR)	Inspection Officer/Inspection Committee	School Supply Officer/Property Custodian
Waste Materials Report (WMR)	School Supply Officer/Property Custodian	Chairman, Disposal Committee
Relief of accountability – Semi Expendables	School Property Custodian/School Head	School Supply Officer
Relief of Accountability - PPE	Ronnie E. Senarillos (AO III)	Editha P. Abao, State Auditor IV (Audit Team Leader)



Forms	Requesting Party	Approval
Inventory and Inspection Report of Unserviceable Property (IIRUP)	Accountable Officer (DepEd Employee)	School Chairman Disposal Committee
Requisition and Issue Slip (RIS) for semi-expandable 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, Damages, Destroyed Property (RLSDDP)	Accountable Officer (DepEd Employee), noted by Immediate Supervisor	Editha P. Abao, State Auditor IV (Audit Team Leader)
	Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	School Supply Officer/Property Custodian	Accountable Officer
Property Acknowledgment Receipt (PAR)	School Supply Officer/Property Custodian	Accountable Officer
Property Transfer Report (PTR)	School Supply Officer/Property Custodian	Supply Officer/Property Custodian of Receiving Office

II. SIGNING AUTHORITIES FOR FINANCIAL AND PROCUREMENT MATTERS

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

1. Except as provided in Section V(A)(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) that was prepared for the purpose.

The AR shall be prepared in accordance with the authorities indicated in the following table:

Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
Up to the extent of allotment received	Division Chief/Unit Head	Marites C. Suminggit, AO V (Budget Officer)	Agustines E. Cepe, CESO V (SDS)



2. When an activity in the immediately preceding subparagraph is not included in the approved WFP and APP or constitute or embodies a modification thereof, an Authority to Conduct (ATC) is required for holding the activity, which shall be prepared in accordance with the following signing authorities:

Office/Amount Involved	Requesting Official	Approving Official	Certification of Availability of Allotment
a. Schools Division Office	Division Chief concerned/Unit Head or Supply Officer	Agustines E. Cepe, CESO V (SDS)	Marites C. Suminggit, AO V (Budget Officer)
b. IU School Up to the extent of allotment received	Administrative Officer in the School or in his/her absence, the Designated School Property Custodian	School Head or the School's OIC designated by the SDS	Designated Budget/Finance Staff (AO or Administrative Assistant (ADAS) II/III)
c. Non IU School Up to the extent of allotment received	Officer designated by the SH or Designated School Property Custodian	School Head or the School's OIC designated by the SDS	Marites C. Suminggit, AO V (Budget Officer) or Designated Budget/Finance Staff

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, CORRESPONDING 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. The **Resolution to Award (RTA)** and the **Notices of Award (NOA)** shall be approved and signed by the Head of Procuring Entity (HOPE) or his/her duly authorized officials, as shown below, regardless of the modality by which procurement was made; Provided, that in case of delegation to an authorized official, said official should not have been a member of the BAC that handled the procurement. Otherwise, the RTA and/or the NOA shall



be approved and signed by the next eligible higher official, or if not availing, by the Secretary herself:

Office/Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
a. Schools Division Offices Up to the extent of allotment received	Agustines E. Cepe, CESO V (SDS)
b. IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS
c. Non-IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS

C. CONTRACTS, PURCHASE ORDERS, MOA's 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
Schools Division Office	Anna Daphne C. Mugar, Accountant III
IU School	School's Accountant/Bookkeeper
Non IU-School	School's Bookkeeper In-Charge (ADSAS III)

2. The procurement Contract, Purchase Order, MOA, or Agreement in whatsoever form, shall be signed by the following officials:

Amount Involved	Signing Official
Schools Division Office Up to extent of allotment received	Agustines E. Cepe, CESO V (SDS)
IU School Up to extent of allotment received	School Head or the School's OIC designated by the SDS
Non IU-School Up to extent of allotment received	School Head or the School's OIC designated by the SDS



3. 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, as indicated in the immediately preceding paragraph.

4. 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 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 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
Schools Division Office Up to the extent of allotment	Division Chief/Unit Head School Head or the School's OIC designated by the SDS, for Non-IUs	Agustines E. Cepe, CESO V (SDS)
IU School	AO, or in the absence, the officer designated by the SH	School Head of the School's OIC designated by the SDS



E. OBLIGATION REQUEST AND STATUS

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

	Box "A"	Box "B"
Schools Division Office	Division Chief/Unit/Section Head	Marites C. Suminggit, AO V (Budget Officer)
IU School	School Head or the School's OIC designated by the SDS	Designated budget Officer (AO or Administrative Assistant (ADAS) II/III)

F. INSPECTION, ACCEPTANCE, AND COMPLETION OF DELIVERIES

The designation of the signing authorities in this area shall be in harmony with the provisions of DO No. 027, s. 2020 entitled Guidelines in the Reconstitution of Inspectorate Team in the Department of Education Central Office, Regional and Schools Division Offices and Schools which applies to pre-delivery inspection, inspection before acceptance upon delivery and post-delivery inspection of DepEd procured goods and service. DO No. 027, s. 2020 is not applicable to Infrastructure Projects.

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

1. Goods and Services Procured by Schools Division Offices and Schools

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

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR Schools Division Office (including non-IU)	Virginia S. Bagaboyboy, EPS 1 (Team Leader) and Provisional Member of the SDO Inspectorate Team (DO No. 027, s. 2020)	Ronnie E. Senarillos, AO III (Division Supply Officer)		



IU School	Team Leader and an Officer/Teacher who has adequate knowledge and technical skill relative to the goods procured and who is a Regular Member of the School Inspectorate Team	AO or the school's designated Property Custodian		
<p>b. Certificate of No Claim Against the Warranty/Certificate of Contract Completion (for release of Retention Money)</p> <p>Schools Division Office (including Non-IU School)</p> <p>IU School</p>			<p>Ronnie E. Senarillos (AO III) Division Supply Officer</p> <p>Administrative Officer or the School's designated Property Custodian</p>	<p>Margissa T. Amen, AO-V</p> <p>SH or the school's OIC designated by the SDS</p>



1.2. School Furniture

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
<p>a. IAR</p> <p>Schools Division Office (Including non- IU)</p> <p>Non-IU School</p>	<p>Virginia S. Bagaboyboy, EPS 1 (Team Leader) and one Officer of the SDO Inspectorate Team (DO No. 027, s. 2020)</p>	<p>Ronnie E. Senarillos (AO III) Division Supply Officer</p> <p>Designated Property Custodian of the School</p>	<p>Division Personnel In-Charge of the Project</p>	<p>Myrna T. Regidor, SGOD Chief or higher official concerned</p>
<p>b. Certificate of No Claim Against the Warranty/ Certificate of Contract Completion (for release of Retention Money)</p> <p>Schools Division Office (including Non-IU School)</p>			<p>Division Personnel In-Charge of the Project</p>	<p>Myrna T. Regidor, SGOD Chief or higher official concerned</p>



1.3 Infrastructure Projects (new construction and repair)

Particulars	Inspected/ Validated BY	Certified By	Approval
a. Statement of Work Accomplishment (SWA) Schools Division Office	Engr. Wilson M. Ozaraga (Senior Technical Assistant 2)		Myrna T. Regidor (SGOD Chief)
b. Certificate of 100% Completion Schools Division Office		Engr. Wilson M. Ozaraga (Senior Technical Assistant 2)	Myrna T. Regidor (SGOD Chief)
c. Certificate of Final Acceptance Schools Division Office		Engr. Wilson M. Ozaraga (Senior Technical Assistant 2)	Agustines E. Cepe, CESO V (SDS)

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

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

Particulars	Inspection/ Validation	Acceptance	Prepared	Certified Correct
a. IAR Schools Division Office	Virginia S. Bagaboyboy (Team Leader) Alden M. Antonio (Division ITO)	Ronnie E. Senarillos (AO III) Division Supply Officer		



IU School	Team Leader and Officer/Teacher who has adequate knowledge and technical skill on ICT Equipment, Goods and Services	SUPPLY Officer or school's designated Property Custodian		
b. Certificate of No Claim Against the Warranty/ Certificate of Contract Completion (for release of Retention Money) Schools Division Office	-	-	Ronnie E. Senarillos (AO III) Division Supply Officer	Margissa T. Amen, AO-V (Head of the Administrative Unit)
IU School			AO or School's designated Property Custodian	School Head or the school's OIC designated by the SDS



G. PAYROLL FOR THE PAYMENT OF SALARIES AND OTHER BENEFITS

1. 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/School	As to the Services Rendered	As to Availability of Funds	Approving Official
Schools Division Office Including Non-IU Schools	Margissa T. Amen, AO-V (Head of the Administrative Unit)	Anna Daphne C. Mugar (Accountant III)	Agustines E. Cepe, CESO V (SDS)
IU School	Administrative Officer or in absence, the Personnel Officer Designate	School's Accountant/Book keeper	School Head or the school's OIC designated by the SDS

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.

H. 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 office/unit.
 - b. Box "B" – Accounting Entry (to be accomplished by Accounting Division/Unit/School's Accountant for 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"
Schools Division Office	Division Chief or Unit/Section Head	Anna Daphne C. Mugar (Accountant III)
IU School	Administrative Officer, or Officer In-Charge of the Project	School's Accountant or 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. Schools Division Office Up to the extent of allotment received	Agustines E. Cepe, CESO V (SDS) or in his absence, Lorena P. Serrano, CESE (ASDS)	
b. IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS	
c. Non-IU School Up to the extent of allotment received		School Head or the School's OIC designated by the SDS (for MOOE only)



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

1. In the LDDAP-ADA form for the Regional Office, Schools Division Office and Schools shall be signed by the following officials:

Office/Amount Involved	Certified Correct	Approving officials under Parts I and II of LDDAP-ADA
<p>a. Schools Division Office including Non-IU</p> <p>Up to the extent of the allotment received</p>	<p>Anna Daphne C. Mugar, Accountant III (Head of Accounting Unit/Section, or his/her designated alternate, if any</p>	<p>Part I – Agustines E. Cepe, CESO V (SDS) or in his absence, Lorena P. Serrano, CESE (ASDS)</p> <p>Part II – Krizza Lorraine E. Duhaylungsod, AO IV (Cashier) and Agustines E. Cepe, CESO V (SDS) or in his absence, Lorena P. Serrano, CESE (ASDS)</p>
<p>b. IU School</p> <p>Up to the extent of the allotment received</p>	<p>School's Accountant/Bookkeeper</p>	<p>School Head or the School's OIC designated by the SDS</p>



2. The signing officials/officer for **Checks, Advice of Checks Issued and Cancelled (ACIC)** are as follows:

Amount Involved	Signing Official	Countersigning Official
a. Schools Division Office Up to the extent of the allotment received	Krizza Lorraine E. Duhaylungsod, AO IV (Cashier) or in her absence, Margissa T. Amen, AO-V (Head of Administrative Unit)	Agustines E. Cepe, CESO V (SDS) or in his absence, Lorena P. Serrano, CESE (ASDS)
b. IU School c. Up to the extent of the allotment received	<ul style="list-style-type: none"> • Cashier/Disbursing Officer • Administrative Officer 	School Had or the School's OIC designated by the SDS
d. Non-IU School	-	School Had or the School's OIC designated by the SDS