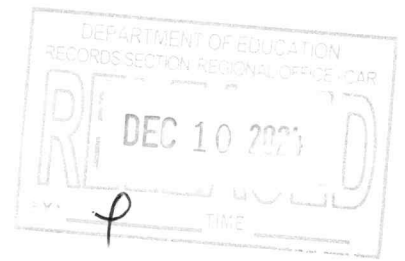




Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION



December 09, 2024

REGIONAL MEMORANDUM

No. 892-2024

DISSEMINATION OF DO 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: Assistant Regional Director
Schools Division Superintendents
School Heads, Public and Private Schools
All Others Concerned

1. Enclosed is **DEPED ORDER No. 17, s. 2024**, dated December 04, 2024, titled "*Amendment to the Provision of DepEd Order No. 001, s. 2023 on Signing Authorities for Financial Matters in The Department of Education*".
2. In reference thereof, the signing authorities for financial matters, as specified in *Annex C of DO 001, s. 2023*, are hereby partially amended. Provisions are highlighted in **bold and underlined** in the attached Annex A.
3. For more details, kindly contact the **Administrative Services Division** at Tel. No. **422-1318 or 422-1804** or through email at car.admin@deped.gov.ph.
4. For dissemination, information, and strict compliance.

ESTELA P. LEON - CARIÑO EdD, CESO III
Director IV/Regional Director

ASD/MAB/mpc 120924
AmendmentOnSigningAuthoritiesForFinancialMatters



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Certificate No. PHP QMS
24 93 0192



**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) | | |
| Office/ Unit | Head of Office or Highest-Ranking Personnel | Bureau or Service Director in-charge of the office (if applicable) | *For strands with Assistant Secretary, his/her initial is required." | |

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, 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> |
|--|--|--|--------------------------------|--------------------------------|

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 | <p>Director or higher official concerned</p> <p>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.</p> <p>Teachers Camp Superintendent for BTC</p> <p>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.</p> |
| Over P1 Million up to P5 Million | <p>Assistant Secretary concerned</p> <p>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>, or in the <u>absence of an Assistant Secretary</u>, the same shall be approved and issued by the Undersecretary concerned.</p> |
| Over P5 Million up to P50 Million | Undersecretary concerned |
| Over P50 Million | 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) | HoPE, with prior recommending approval of the Undersecretary and Assistant Secretary for Procurement |
| Agency Procurement Compliance and Performance Indicator (APCPI) | |
| Certification – Undertaking of Early Procurement Activities (EPA) | |
| 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. |
| Over P50 Million up to P100 Million | Undersecretary concerned. |
| Over P100 Million | HoPE or Undersecretary designated as HoPE with the initial of the Undersecretary concerned. |

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 | | |
| Not over P1 Million | 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 | Division Chief / Unit Head | |
| Up to the extent of allotment received | 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-Allotment Release Order (Sub-ARO). No Sub-ARO shall be issued by the Budget Division/Unit without an approved Transfer/Downloading of Funds.

| <u>Office</u> | <u>Certification of Availability of Allotment</u> | <u>Approval for Transfer/Downloading of Funds</u> |
|------------------------|---|---|
| Central Office | <u>Chief of Budget Division</u> | Undersecretary for Finance |
| Regional Office | <u>Chief of Budget Division</u> | 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 | Chief of Budget Division |
| Over P1 Million up to P10 Million | Assistant Secretary concerned or Undersecretary concerned (if no Assistant Secretary) | |
| 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 | | |
| Up to the extent of allotment released | RD | |
| d. School Division Office | | |
| Up to the extent of allotment Released | SDS | |
| e. School without financial staff (non-implementing unit) | | |
| Up to the extent of allotment released | SDS | |
| f. School with financial staff (implementing unit) | | |
| Up to the extent of allotment released | SH | |

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 | | |
| i. Not over P1 Million | <u>Director concerned</u> | Chief Accountant |
| i. Over P1 Million up to P10 Million | <u>Assistant Secretary concerned or Undersecretary concerned</u> | |
| ii. Over P10 Million | <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 |
| Over P10 Million up to P50 Million | <u>Assistant Secretary for Finance</u> |
| Over P50 Million up to less than P100 Million | <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: | | |
| | Amount | Signing Official | Countersigning Official |
| | Up to P10 Million | Chief of Cash Division | Director for Finance Service |
| | Over P10 Million up to P50 Million | Assistant Secretary concerned or Highest ExeCom official | Assistant Secretary for Finance |
| | Over P50 Million up to less than P100 Million | Undersecretary concerned | Undersecretary for Finance |
| P100 Million and above | Undersecretary concerned | Undersecretary for Finance, with clearance of Office of the Secretary | |
| BAGUIO TEACHERS CAMP: | | | |
| Amount | Signing Official | Countersigning Official | |
| Up to P10 Million | Head of Cash Unit | Teachers Camp Superintendent | |
| Over P10 Million up to P50 Million | Baguio Teachers Camp Superintendent | Undersecretary for Administration | |
| Over P50 Million | Undersecretary for Administration | Undersecretary for Finance | |
| REGIONAL OFFICE, SCHOOLS DIVISION OFFICE AND SCHOOLS: | | | |
| Amount | Signing Official | Countersigning Official | |
| Regional Office | | | |
| Up to the extent of the allotment received | Cashier, or in his/her absence, the Chief of Administrative Division | RD, or in his/her absence, the ARD | |
| Schools Division Office | | | |
| Up to the extent of the allotment received | Cashier, or in his/her absence, the Chief of Administrative Unit | SDS, or in his/her absence, the ASDS | |
| School | | | |
| Non-IU School Up to the extent of the allotment received | 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 | Chief Accountant | <u>Director concerned</u> |
| | Over P1 Million up to P10 Million | | <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 | | |
|---|---|---------------------------------|---|
| Notice of Transfer of Allocation (NTA) | Amount | Signing Official | Countersigning Official |
| | 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 |