



Republic of the Philippines
Department of Education
Region IX, Zamboanga Peninsula
SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE



DIVISION MEMORANDUM
NO. 195 S. 2022

TO: Assistant Schools Division Superintendents
Division Chiefs
EPSs/PSDSs/SEPSs
Heads, Sections and Units
Heads, Elementary and Secondary Schools
Teaching and Non-Teaching Personnel
This Division

FROM: **VIRGILIO P. BATAN JR., CESO VI**
Schools Division Superintendent

SUBJECT: REITERATION OF THE REVISED SIGNING AUTHORITIES FOR
ADMINISTRATIVE AND FINANCIAL MATTERS IN THE
DEPARTMENT OF EDUCATION

DATE: MAY 30, 2022

1. This office reiterates DepEd Order No. 008 s. 2021 entitled "Revised Signing Authorities for Administrative and Financial Matters in the Department of Education".
2. This is to provide guidance to all personnel and stakeholders as to the appropriate signing authorities for **administrative** (personnel appointments, personnel movements, official travel, permits, leave applications, termination of service, salary adjustments, promotion documents, requests for rendering overtime, property and supply issuances) and **financial matters** (procurement documents, bidding documents, contracts and other agreements, cash advances, obligation requests, inspection, acceptance and completion of deliveries, payroll, vouchers and checks).
3. Pursuant to RA 11032, the number of signatories in any document shall be limited to a maximum of three (3) signatures which shall represent officers directly supervising the matter/s concerned.
4. Attached is the said DepEd Order for ready reference. The Accounting and Administrative Services Sections are enjoined to monitor compliance therewith.
5. Immediate and widest dissemination of this memorandum is directed.

SUPJlr/Reiteration of Revised Signing Authorities/DM08-2022/05302022





Republic of the Philippines
Department of Education

DepEd ORDER
No. 008 s. 2021

19 FEB 2021

**REVISED SIGNING AUTHORITIES FOR ADMINISTRATIVE AND FINANCIAL
MATTERS IN THE DEPARTMENT OF EDUCATION**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Revised Signing Authorities for Administrative and Financial Matters in the Department of Education**. This is pursuant to the provisions of Republic Act No. 11032 otherwise known as the *Ease of Doing Business and Efficient Government Service Delivery Act of 2018 and its Implementing Rules and Regulations*.
2. RA 11032 was adopted to **promote integrity and accountability in government service, foster proper management of public affairs and public property, establish practices aimed at the efficient turnaround in the delivery of government services, and prevent graft and corruption in government**.
3. The Implementing Rules and Regulations of RA 11032, further **adopt, institutionalize and support the promotion of transparency in the transactions of the government with the public, encompassing a program for the adoption of simplified requirements and procedures aimed at the reduction of red tape and to expedite business and non-business related transactions in the government**.
4. Guided by these principles and objectives, the Department needs to revisit and update its previous issuances, particularly DepEd Order (DO) No. 66, s. 2008 (*Signing Authorities on Certain Administrative and Financial Matters in the Central and Field Offices*)—a policy issuance that provides guidance on the financial and administrative transactions and processes across all governance levels; and DO 67, s. 2016 titled *Revised Signing Authorities for Financial Matters*, and its subsequent amendments—a policy issuance that governs the financial aspect of DO 66, s. 2008, setting the standards of the signing authorities for more efficient financial transactions in DepEd.
5. 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 standard implementation of rules and processes as part of the financial management and procurement reform initiatives of DepEd.



6. The enclosed revised policy covers signing authorities for administrative, financial and procurement matters. It seeks to establish accountability by delegating the signing authorities in support of DepEd operations and to clarify and streamline financial and administrative systems and procedures in the Department.

7. All DepEd Orders, Memoranda, and other related issuances, rules, regulations, and provisions, which are inconsistent with this Order are repealed, rescinded, or modified accordingly. This Order likewise substitutes DO 002, s. 2021.

8. For more information and queries, please contact the offices below.

- For Finance Matters

Office of the Undersecretary for Finance

Email Address: usec.financebpm@deped.gov.ph

Telephone Numbers: 8633-9342/8638-3703/8637-4211/8470-6628

- For Procurement and Administration Matters

Office of the Assistant Secretary for Procurement and Administration

Email Address: asec.pa@deped.gov.ph

Telephone Number: 8634-1169

- For Personnel Matters

**Bureau of Human Resource and Organizational Development-
Personnel Division**

Email Address: bhrod.pd@deped.gov.ph

Telephone Numbers: 8633-9345/8636-6546/8633-6682

9. This Order shall take effect immediately upon its issuance.

10. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Encl.: As stated

References:

DepEd Order: (Nos. 66, s. 2008; 67, s. 2016 and 002, s. 2021)

DepEd Order Nos. 004, 006 and 038, s. 2019

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

ALLOTMENT
AMENDMENT
AUTHORITY
CONTRACTS
FUNDS
OFFICIALS

POLICY
PROCUREMENT
PROJECTS
PURCHASE
SERVICES



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DEPED-OSEC-440236



(Enclosure to DepEd Order No. _____, s. 2021)

REVISED SIGNING AUTHORITIES FOR ADMINISTRATIVE AND FINANCIAL MATTERS IN THE DEPARTMENT OF EDUCATION

I. BACKGROUND AND RATIONALE

Management recognizes the need to streamline DepEd's organizational structure and rationalize the systems and processes by which work flows through the organization, to ensure that performance is maximized and objectives are met. The pivot from access to quality education makes these enhancements in the organizational structure even more compelling as they tend to close structural gaps and bottlenecks impeding better organizational performance. This will ultimately result in improved delivery of quality basic education to the Filipino learners in line with the mandate of Republic Act (RA) 9155 and in accordance with the changes, reforms, and initiatives that the Philippine basic education system has undergone, most notably, the K to 12 Basic Education Curriculum.

These enhancements will proceed from a needed revision of existing DepEd issuances, particularly DepEd Order No. 66, s. 2008 (*Signing Authorities on Certain Administrative and Financial Matters in the Central and Field Offices*) — a policy issuance that provides guidance on the financial and administrative transactions and processes across all governance levels; as well as DepEd Order No. 67, s. 2016 (*Revised Signing Authorities for Financial Matters*) and its subsequent amendments — a policy issuance that governs the financial aspect of DO 66, s. 2008, setting the standards of the signing authorities for more efficient financial transactions in DepEd.

Oversight agencies also adopted new policies on human resources and the provision of government services to improve efficiency and effectiveness. The Civil Service Commission (CSC) also issued CSC Memorandum Circular No. 24, s. 2017 (*2017 Omnibus Rules on Appointments and Other Human Resource Actions*) which updated and consolidated the "various issuances on appointments and other human resource actions to facilitate action on all kinds of appointments and further simplify the processing thereof." CSC, together with the Department of Budget and Management (DBM) and the Commission on Audit (COA), also issued Joint Circular No. 1, s. 2017 (*Rules and Regulations Governing Contract of Service and Job Order Workers in the Government*) to clarify the guidelines for contract of service and job order workers in government offices.

Republic Act No. 11032 otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018" was adopted to "promote integrity and accountability in government service, foster proper management of public affairs and public property, establish practices aimed at the efficient turnaround in the delivery of government services, and prevent graft and corruption in government." This was further explained in the Civil Service Commission, Department of Trade and Industry, and Anti Red Tape Authority (CSC-DTI-ARTA) Joint Memorandum Circular (JMC) No. 2019-001 s. 2019 entitled "The Implementing Rules and Regulations of Republic Act No. 11032 otherwise



known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018."

Recognizing innovative, proactive, and inclusive policies that have to be continually revisited and updated to efficiently and effectively respond to the current and emerging issues and concerns on managing and safeguarding resources, both human and financial resources, it is imperative to rationalize and harmonize DepEd's delegation of signing authorities across all levels of governance covering financial and administrative processes and transactions.

II. SCOPE OF THE POLICY

This policy covers DepEd offices and schools across all levels of governance and shall guide all employees and clients on accountabilities for various financial and administrative transactions and procedures in their respective offices. Other transactions requiring delegation of signing authority not specified in this DepEd Order will be covered by the respective issuances of program/process owners concerned.

III. POLICY STATEMENT

This policy hereby establishes accountability by delegating the signing authorities on financial and administrative transactions in support of DepEd operations. Further, it seeks to clarify and streamline financial and administrative systems and procedures in the Department

IV. SIGNING AUTHORITIES FOR ADMINISTRATIVE MATTERS

A. PERSONNEL APPOINTMENTS

The Department of Education is the biggest bureaucracy in Philippine government. Presently, it has 975,523 authorized positions, of which 909,264 are technical teaching positions, 15,946 are technical non-teaching positions, 43,575 are for administrative support, 6,194 are management and supervisory, and 544 are third level or career executive service positions. Of the total authorized plantilla items, 922,926 positions or 94.61% percent are filled. To ensure the effective and efficient processing of appointment documents, which determines the timely release of salaries, benefits, and other pertinent documents, the signing authorities have been delegated to the following officials on different hiring processes.

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

In line with existing hiring policies under the 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.



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1. Executive Officials

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

2. Employees and Teaching Personnel

Office/Position	Certification		Approving Authority
	Compliance with Requirements	Screening and Qualification of Appointees	
a. Central Office			
a. Division Chief	Chief, Personnel Division or Highest Ranking HRMO	Chair, Personnel Selection Board (PSB)	Secretary
b. Below Division Chief	Chief, Personnel Division or Highest Ranking HRMO	Chair, PSB	Undersecretary in-charge of Personnel
b. Regional Office			
a. Division Chief and below	Chief Administrative Officer, Administrative Division or Highest Ranking HRMO	ARD	RD
c. Schools Division Office			
a. Division Chief and below	Administrative Officer V, Administrative Section or Highest Ranking HRMO	ASDS	SDS
b. School Head and below	Administrative Officer V, Administrative Section or Highest Ranking HRMO	ASDS	SDS

a.1 - retracted

b.1 - retracted

c.2 - retracted

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

A separate guideline shall be issued for the hiring and renewal for Contracts of Service and/or Job Order Consultants subject to CSC-



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- new



COA-DBM Joint Circular No 1, s. 2018, and other subsequent related issuances.

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

a. Designation

Section 13, Item C of the CSC Memorandum Circular No. 24, s. 2017 defines **designation** as the "movement that involves an imposition of additional and/or higher duties to be performed by a public official/employee which is temporary and can be terminated anytime at the pleasure of the appointing officer/authority." The aforementioned section of the memorandum circular also discusses the designation of Officers-in-Charge (OIC) and their respective functions. Consistent with DepEd Order 13 s. 2015, the table below enumerates the signing authorities for Office Orders to designate the Officer-in-Charge of a DepEd office/implementing unit.

Office/Position	Requesting Official	Approval
Central Office		
a. Undersecretary		Secretary
b. Assistant Secretary	Undersecretary concerned	Secretary
c. Bureau/Service Directors	Undersecretary / Assistant Secretary concerned	Secretary
d. Division Chiefs	Bureau/Service Director concerned	Designated Undersecretary / Undersecretary in-charge of Personnel
Regional Office		
a. RD/ARD	Undersecretary for Field Operations	Secretary
b. Division Chiefs	ARD	RD
Schools Division Office		
a. SDS/ASDS	Undersecretary/Assistant Secretary for Field Operations, after endorsement by RD/ARD	Secretary
b. Division Chiefs and School Heads	ASDS	SDS

b. Designation of Special Disbursing Officers

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



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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 concerned DepEd offices/implementing units. It is understood that personnel movements are jointly agreed upon by the recommending and receiving heads of office. Guidelines on these human resource 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

Section 13 of the CSC Memorandum Circular No. 14, s. 2018, **Transfer** is the movement of employee from one position to another which is of equivalent rank, level or salary without gap in the service involving the issuance of an appointment. **Reassignment** is the movement of an employee across the organizational structure within the same department or agency, which does not involve a reduction in rank, status, or salary.

a. Central Office

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

b. Regional Office

Position	Within the Regional Office and SDO within the Region		To CO or another Region	
	Recommending Approval	Approval	Recommending Approval	Approval
RD/ARD	N/A	N/A	Undersecretary for Field Operations	Secretary



Division Chief	ARD	RD	RD	Undersecretary for Field Operations
Below Division Chief	Division Chief and ARD	RD	RD	Undersecretary for Field Operations

c. Schools Division 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, as endorsed by RD / ARD	Secretary
Division Chief	ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region / Undersecretary / Assistant Secretary concerned for CO
Below Division Chief	Division Chief	SDS	SDS	RD of Originating Region and RD of Receiving Region / Undersecretary / Assistant Secretary concerned for CO
School Head	ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region / Undersecretary / Assistant Secretary concerned for CO
Teaching and other non-teaching positions in the school	School Head and ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region / Undersecretary / Assistant Secretary concerned for CO



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d. School Personnel

Position	Within the Division		To CO or another Division / Region	
	Recommending Approval	Approval	Recommending Approval	Approval
School Head	ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region / Undersecretary / Assistant Secretary concerned for CO
Teaching and other non-teaching positions in the school	School Head and ASDS	SDS	SDS	RD of Originating Region and RD of Receiving Region / 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 concerned.

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 guideline 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 DepEd Order No. 22, s. 2019 (Guidelines on Official Local Travels in the Department of Education).

Office/Positions	Approving Officials	
	Recommending Approval	Approval
a. Central Office		
1. Bureau/Service Director/ Executive Director		Assistant Secretary/ Undersecretary concerned
2. Division Chief and Below	Director concerned	Assistant Secretary/ Undersecretary concerned
3. Offices and Immediate Staff of the Office of the Secretary	Director concerned	Undersecretary (Chief of Staff)
b. Regional Office		
1. Regional Director (RD)		Undersecretary for Field Operations- for destinations outside the Region only
2. Assistant Regional Director (ARD)		RD
3. Division Chief	ARD	RD
4. Below Division Chief	Division Chief	RD
c. Division Office		
1. Schools Division Superintendent	-	RD- for destinations outside the Division only
2. Assistant Schools Division Superintendent (ASDS)		SDS- for destinations within the Region
	SDS - for destinations outside the Region	RD- for destinations outside the Region
3. Division Chief	ASDS	SDS
4. Below Division Chief including PSDS	Division Chief	SDS
d. School		
d.1 School Head	ASDS	SDS
d.2 Teaching and non-teaching personnel		School Head - for destinations within the Division



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	School Head - for destinations outside the Division	SDS - for destinations outside the Division
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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 this 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
Central Office		
Undersecretary/Assistant Secretary	None	Secretary
Bureau/Service Directors	Undersecretary or Assistant Secretary concerned	Secretary
Division Chief	Bureau/Service Directors	Secretary
Below Division Chief	Division Chief concerned	Secretary
Regional Office		
RD/ARD	None	Undersecretary for Field Operations
SDS/ASDS	ARD	RD
Division Chief	ARD	RD
Below Division Chief	Division Chief and ARD	RD
School Division Office		
SDS/ASDS	ARD	RD
Division Chief	ASDS	SDS
Below Division Chief	Division Chief	SDS
School		
Principal/Head Teacher	ASDS	SDS
Teacher and other School Non-Teaching Personnel	School Head and ASDS	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. APPLICATIONS 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 / Paternity Leave

Office/ Positions	Up to 60 Calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
Central Office				
Undersecretary		Secretary		Secretary
Assistant Secretary	Undersecretary concerned	Secretary	Undersecretary concerned	Secretary
Bureau/Service Directors		Assistant Secretary / Undersecretary concerned	Assistant Secretary / Undersecretary concerned	Secretary
Division Chief	Director concerned	Assistant Secretary / Undersecretary concerned	Bureau / Service Director	Assistant Secretary / Undersecretary concerned
Below Division Chief	Division Chief	Bureau / Service Director	Division Chief and Bureau /Service Director	Assistant Secretary / Undersecretary Concerned
*In the case of BLR Cebu Staff	Unit Head or Higher	Director III – BLR Cebu	BLR Director III and Director IV	Assistant Secretary / Undersecretary Concerned



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Office/ Positions	Up to 60 Calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
Regional Office				
RD/ARD	Director of BHROD	Undersecretary for Field Operations	Director of BHROD	Undersecretary for Field Operations
Division Chief	ARD	RD	ARD	RD
Below Division Chief	Division Chief	ARD	Division Chief and ARD	RD
Division Office				
SDS/ASDS	ARD	RD	ARD	RD
Division Chief	ASDS	SDS	ASDS	SDS
Below Division Chief	Division Chief	ASDS	Division Chief and ASDS	SDS
School				
Principal/Head Teachers/TIC	ASDS	SDS	ASDS	SDS
Teachers and non-teaching personnel	School Head	ASDS	School Head and ASDS	SDS

* Applications of employees under the 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 ROLLS

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:



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Particulars	Signatories			
	Central Office	Regional Office	Division Office	School
On cash advances, accounts receivable, and traveling expenses paid in advance	Chief of Accounting Division *In the case of BLR Cebu: Accountant I	Chief of Finance Division	Head of Accounting Unit	Bookkeeper / Disbursing Officer
On cash accountability	Chief of Cash Division *In the case of BLR Cebu: Administrative Officer I (Cashier)	Chief of Finance Division	Head of Accounting Unit	Bookkeeper / Disbursing Officer
On Provident Loan Fund	Chief of EAMD *In the case of BLR Cebu: RO VII Chief, Finance Division	Chief of Finance Division	Head of Accounting Unit	Head of Accounting Unit of SDO
On property accountability	Chief of Asset Management Division *In the case of BLR Cebu: Administrative Officer I (Supply Officer)	Chief of Administrative Division	Head of Admin	Supply Officer / Designated Property Custodian
On attendance records and salary overpayment	Chief of Personnel Division *In the case of BLR Cebu: Administrative Officer V	Chief of Administrative Division	Head of Admin	School Head
On pending administrative case	Director of Legal Service *In the case of BLR Cebu: Administrative Officer V	Legal Officer	Legal Officer	Legal Officer of the SDO
On records borrowed	Chief of Records Division *In the case of BLR Cebu: Administrative Officer V	Chief of Administrative Division	Records Officer	School Head



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Particulars	Signatories			
	Central Office	Regional Office	Division Office	School
On books/ materials borrowed	Librarian / Chief of GSD *In the case of BLR Cebu: Administrative Officer I (Supply Officer)	Librarian or counterpart	Librarian or counterpart	Librarian or designated librarian
Tools, Instruments and Equipment borrowed	*In the case of BLR Cebu: Administrative Assistant III (Tool Keeper)			

In the case of the foregoing, the recommending approval and final approval shall be as follows:

Particulars	Central Office	Regional Office	Division Office	School
Recommending Approval	Director of BHROD *In the case of BLR Cebu: Unit Head or Higher	ARD	SDS	School Head
Approval	Assistant Secretary / Undersecretary concerned *In the case of BLR Cebu: Director III	RD	SDS	SDS

- b) Clearance for Undersecretaries and Assistant Secretaries must be approved by the Secretary.
- c) Clearance for ARD and RD must be approved by the Secretary, duly endorsed by the Undersecretary for Field Operations.
- d) 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 employee and the



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appointing officer/authority. The employee shall submit the resignation letter subject to approval of the following approving authorities.

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

Office/Positions	Recommending Approval	Approval
Central Office		
Division Chief	Bureau/Service Directors and Undersecretary / Assistant Secretary concerned	Secretary
Below Division Chief	Division Chief and Bureau / Service Director. In the case of BLR Cebu, Director III and Bureau Director	Assistant Secretary / Undersecretary concerned
Regional Office		
Division Chief	ARD	RD
Below Division Chief	Division Chief and ARD	RD
School Division Office		
Division Chief	ASDS	SDS
Below Division Chief	Division Chief	SDS
School		
Principal/Head Teacher	ASDS	SDS
Teacher and other School Non-Teaching Personnel	School Head and ASDS	SDS

- b.) 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)**.



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Office/Positions	Recommending Approval	Approval
Central Office		
Undersecretary/Assistant Secretary/Bureau/Service Directors	Secretary	President of the Republic of the Philippines
Division Chief	Undersecretary / Assistant Secretary concerned	Secretary
Below Division Chief	Division Chief and Bureau/Service Director. In the case of BLR Cebu, Director III and Bureau Director	Undersecretary / Assistant Secretary in-charge of Personnel
Regional Office		
RD/ARD	Secretary	President of the Republic of the Philippines
Division Chief	ARD	RD
Below Division Chief	Division Chief and ARD	RD
School Division Office		
SDS/ASDS	Secretary	President of the Republic of the Philippines
Division Chief	ASDS	SDS
Below Division Chief	Division Chief and ASDS	SDS
School		
Principal/Head Teacher	ASDS	SDS
Teaching Personnel	School Head and ASDS	SDS
Non-teaching Personnel	School Head and ASDS	SDS

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

The Notice of Salary Adjustment (NOSA) 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:



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Level	Recommending Approval	Approval
Central Office		
Secretary		
Undersecretary / Assistant Secretary		Secretary
Bureau / Service Directors	Chief of Personnel Division and Director of BHRD	Undersecretary/ Assistant Secretary in-charge of Personnel
Division Chief and below	Chief of Personnel Division and Director of BHRD	Undersecretary/ Assistant Secretary in-charge of Personnel
Regional Office		
RD / ARD	Chief of Personnel Division and Director of BHRD	Undersecretary for Field Operations
Division Chief and below	Chief of Administrative Division and ARD	RD
Division Office		
SDS / ASDS	Chief of Personnel Division and Director of BHRD	Undersecretary / Assistant Secretary in-charge of Personnel
Division Chief and below	Chief of Admin and ASDS	SDS
School		
School Head, Teachers, and non-teaching personnel	Chief of Admin and ASDS	SDS

I. EQUIVALENT RECORD FORM (ERF)

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

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

J. AUTHORITY TO RENDER OVERTIME SERVICES

In line with **DepEd Order No. 30, s. 2016** (*Policies and 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
Central Office Division Chiefs and below	Bureau / Service Director and concerned Assistant Secretary / Undersecretary. In the case of BLR Cebu, Director III and Bureau Director	Concerned Undersecretary / Assistant Secretary
Regional Office Division Chief and below	ARD	RD
Division Office Division Chief and below	ASDS	SDS

K. PROPERTY AND SUPPLY ISSUANCES

The table below outlines the signing authorities for property issuances. These are aligned with the existing policies of the Department on property and supply management.

1. Central Office

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



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

Requesting Party

Approval

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

Issuing Party

Receiving Party

Inventory Custodian Slip (ICS)	Supply Officer / Chief – AMD *In the case of BLR Cebu, Supply Officer of BLRC	Accountable Officer
Property Acknowledgment Receipt (PAR)	Supply Officer / Chief – AMD *In the case of BLR Cebu, Supply Officer of BLRC	Accountable Officer



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Property Transfer Report (PTR) - Inter Agency	Head of Agency or Authorized Representative *In the case of BLR Cebu, Director III and Bureau Director	Head of Agency or Authorized Representative
Property Transfer Report (PTR) - Intra Agency	Supply Officer / Chief – AMD *In the case of BLR Cebu, Supply Officer and AO V – Administrative Unit of BLRC	Supply Officer of receiving office

2. Regional Office

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

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

Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Regional Supply Officer Accountable Officer



Forms	Recommending Approval	Approval
Property Acknowledgment Receipt (PAR)	Regional Supply Officer	Accountable Officer
Property Transfer Report (PTR)	Regional Supply Officer	Supply Officer of receiving office

3. Division Office

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

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

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



4. Elementary and Non-IU Secondary Schools

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

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

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



5. Secondary Schools (IUs)

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

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

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



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L. CORRESPONDENCE

1. The following correspondence shall be signed by the Secretary:
 - a. Letters addressed to the President of the Republic of the Philippines;
 - b. Letters addressed to the Cabinet Members;
 - c. Letters addressed to bilateral and multilateral institutions other than those signed by designated Undersecretary / Assistant Secretary; and
 - d. Agency concurrence / comments to proposed issuances of the Executive Branch other than those signed by designated Undersecretary / Assistant Secretary.
2. Signing of correspondence shall be delegated to executive official concerned, provided it is consistent with existing policy, nature of transaction, and etc. Approval to respond on behalf of the Secretary and/or the Executive Committee may be secured, if necessary.
3. The executive official concerned may request the Secretary to be the signatory with accompanying cover memorandum.

V. SIGNING AUTHORITIES FOR FINANCIAL AND PROCUREMENT MATTERS

For financial and procurement matters, the signing authorities shall be as indicated hereunder. However, nothing in this Order shall be construed as limiting the power of the Secretary to review, modify, or reverse, in accordance with existing laws, rules, and regulations, any action taken by officers pursuant to these authorities.

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

1. Except as provided in Section V (A)(2) and 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) or the Authority to Conduct (ATC) that was prepared for the purpose. The AR or the ATC, as the case may be, shall be prepared in accordance with the authorities indicated in the following table:

Central Office

Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official		
			Policy	Finance	Transfer/ Downloading of Funds
Not over P100 Million	Head of Office/ Division Chief or higher official concerned	Chief of Budget Division	Assistant Secretary or Undersecretary concerned	N.A.	Undersecretary for Finance
Not over 5 Million	Unit Head for BLR Cebu	Accountant I for BLR Cebu	Director for BLR Cebu		



	Head of Section or higher official concerned for Baguio Teachers' Camp (BTC)	Head of Budget Unit	Teachers' Camp Superintendent for BTC	N.A.	Undersecretary for Finance
Over 5 Million up to 100 Million	Teachers' Camp Superintendent for BTC	Head of Budget Unit	Undersecretary for Administration	N.A.	
Over 100 Million	Head of Office/ Division Chief or higher official concerned	Chief of Budget Division	Assistant Secretary or Undersecretary concerned	Secretary, with the initials of USec for Finance	

Regional and Schools Division Offices

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	Regional Director (RD)
b. Schools Division Office			
Up to the extent of allotment received	Division Chief /Unit Head	Budget Officer	Schools Division Superintendent (SDS)

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

Central Office

Amount Involved	Requesting Official	Approving Official	Certification of Availability of Allotment
Not over P1 Million	Head of Office/ Division Chief or higher official concerned	Director or higher official concerned	Chief of Budget Division
	Head of Section or higher official concerned for BTC	Teachers' Camp Superintendent for BTC	Head of Budget Unit



Amount Involved	Requesting Official	Approving Official	Certification of Availability of Allotment
Over P1 Million up to P5 Million	Director or higher official concerned	ASec or higher official concerned	Chief of Budget Division
	Teachers' Camp Superintendent for BTC	ASec or higher official concerned	Head of Budget Unit
Over P5 Million up to 100 Million	Director or higher official concerned	USec concerned	Chief of Budget Division
	Teachers' Camp Superintendent for BTC		Head of Budget Unit
Over P100 Million	USec concerned	Secretary	Chief of Budget Division

Regional and Schools Division Offices

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

- 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



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Plan and the APP for the current year of the office/school concerned.

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

1. Bidding Documents, Bid Bulletins, correspondences, notices and other documents issued in connection with the conduct of a procurement activity or proceeding shall be signed and issued by the Bids and Awards Committee concerned or by the Acquisitions Committee, through the Chairperson of the committee concerned.
2. The **Resolution to Award (RTA)** and the **Notice of Award (NOA)** shall be approved and signed by the Secretary, as 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 as indicated below, 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:

Central Office

Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
Not over P1 Million	Director or higher official concerned
	Teachers' Camp Superintendent for BTC
	Director for BLR Cebu
Over P1 Million to P5 Million	ASec or higher official concerned
	Teachers' Camp Superintendent for BTC
Over P5 Million to P100 Million	USec concerned
Over P100 Million	Secretary

Regional Offices, Schools Division Offices, and Schools

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



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

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

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

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

- The procurement Contract, Purchase Order, MOA, or agreement in whatsoever form, shall be signed by the following officials:

Central Office

Amount Involved	Signing Official
Not over P1 Million	Director or higher official concerned
	Teachers' Camp Superintendent for BTC
	Director for BLR Cebu
Over P1 Million up to P5 Million	ASec or higher official concerned
Over P5 Million up to P100 Million	USec concerned
Over P100 Million	Secretary

Regional Offices, Schools Division Offices, and Schools

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



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Office/Amount Involved	Signing Official
Up to the extent of allotment received	SDS
c. IU School	
Up to the extent of allotment received	SH or the School's OIC designated by the SDS
d. Non-IU School	
Up to the extent of allotment received	SH 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 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 or higher official concerned	Director for Finance Service
Over P1 Million up to P10 Million	Director or higher official concerned	ASec. for Finance
Over P10 Million	Usec. or ASec. concerned	Usec. for Finance
b. Regional Office		
Up to the extent of allotment received	Head of Office/ Division Chief	RD



c. Schools Division Office Up to the extent of allotment received	Division Chief /Unit Head SH or the School's OIC designated by the SDS, for Non-IUs	SDS
d. IU School Up to the extent of allotment received	AO, or in absence, the officer designated by the SH	SH or the School's OIC designated by the SDS

E. SUB-ALLOTMENT RELEASE ORDER

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

Amount Involved	Certification of Allotment Availability	Approval
a. Central Office Not over P100 Million	Chief of Budget Division	USec for Finance
b. Regional Office Up to the extent of allotment received	Chief of Finance Division/Budget Unit Chief, as may be designated by the RD	RD

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

F. OBLIGATION REQUEST AND STATUS

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

	Box "A"	Box "B"
a. Central Office i. Bureau/Service/ Executive Office	Division Chief or Higher Official	Chief of Budget Division



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

G. INSPECTION, ACCEPTANCE, AND COMPLETION OF DELIVERIES

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

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

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

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



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

1.2.1 For delivery to schools and school districts

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

1.2.2 For delivery at the CO warehouse as buffer stock

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



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1.3 School Furniture

Particulars	Inspection/ Validation	Acceptance	Prepared By	Certified Correct
a. IAR	At least two (2) designated members of the school inspectorate team	Supply Officer or designated Property Custodian of the school	-	-
b. Summary of duly signed IARs, as consolidated (in percentage (%))	-	-	EFD Personnel In-Charge of the Project	Chief of EFD or higher official concerned
c. Certificate of No Claim Against the Warranty (for release of Retention Money)	-	-	-	Chief of EFD or higher official concerned

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

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



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

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

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

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

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

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

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



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

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

2.2 School Furniture

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



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

2.3 Infrastructure Projects (new construction and repair)

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



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

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

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

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



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

H. PAYROLL FOR THE PAYMENT OF SALARIES AND OTHER BENEFITS

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

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
a. Central Office		
<u>Bureau/Service/Executive Office</u>		
Not over P1 Million	Director for Finance Service	
Over P1 Million up to P10 Million	ASec. For Finance	
Over P10 Million up to P100 Million	Usec. for Finance	
Over P100 Million	Secretary	
<u>Baguio Teachers' Camp</u>		
Not over P1 Million	Teachers' Camp Superintendent	
Over P1 Million up to P5 Million	Teachers' Camp Superintendent	Usec. for Administration
Over P10 Million up to P100 Million	Usec. for Administration	Usec. for Finance
Over P100 Million	Secretary	
b. Regional Office		
Up to the extent of allotment released	RD	
c. School Division Office		
Up to the extent of allotment released	SDS	
d. School without financial staff (non-implementing unit)		
Up to the extent of allotment released	SDS	
e. School with financial staff (implementing unit)		



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

I. DISBURSEMENT VOUCHER (DVs)

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

- a. **Box "A"** – Certification as to expenses necessary, lawful and incurred under direct supervision of the head of office/unit.
- b. **Box "B"** – Accounting Entry (to be accomplished by Accounting Division/Unit/School's Accountant or Bookkeeper).
- c. **Box "C"** – Certification as to the availability of cash, or subject to authority to debit account, and supporting documents complete and amount claimed proper.

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

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

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

Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
a. Bureau/Service/Executive Office		



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Office/Amount Involved	Expenditure Class/Approval	
	Personnel Services (PS)	Maintenance & Other Operating Expenses (MOOE) and Capital Outlay (CO)
Not over P1 Million	Director for Finance Service	
Over P1 Million up to P5 Million	ASec for Finance	
Over P5 Million up to P75 Million	USec for Finance	
Over P75 Million	USec for Finance	Secretary
b. BTC		
Not over P1 Million	Teachers' Camp Superintendent	
Over P1 Million up to P5 Million	Teachers' Camp Superintendent	USec for Administration
Over P5 Million up to P75 Million	USec for Finance	USec for Finance
c. Regional Office		
Up to the extent of allotment received	RD, or in his/her absence, the ARD	
d. Schools Division Office		
Up to the extent of allotment received	SDS, or in his/her absence, the ASDS	
e. IU School		
Up to the extent of allotment received	SH or the School's OIC designated by the SDS	
f. Non-IU School		
Up to the extent of allotment received		SH or the School's OIC designated by the SDS (for MOOE only)

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

- In the LDDAP-ADA for Central Office, Part I shall be Certified Correct by the Chief Accountant, regardless of the amount, and the approval portion of Part I, as well as, Part II shall be signed by the following officials:

Office/Amount Involved	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
a. Central Office		
<u>Bureau/Service/Executive Office</u>		
Up to P1 Million	Chief Accountant	Director for Finance Service
Over P1 Million up to P10 Million		ASec. For Finance
Over P10 Million up to P75 Million		USec. for Finance



Over P75 Million		Secretary (with initials from USec. for Finance)
<u>Baguio Teachers' Camp</u>		
Up to P1 Million	BTC Accountant	Teachers' Camp Superintendent
Over P1 Million up to P5 Million		Asec. for Finance
Over P5 Million up to P75 Million		USec. for Finance
Over P75 Million		Secretary (with initials from USec. for Finance)

2. The LDDAP-ADA form for 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
a. Regional Office Up to the extent of the allotment received	Regional Accountant, Accounting Unit, or his/her designated alternate, if any	RD, or the ARD
b. 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 Part II – Cashier and SDS, or in his/her absence, the ASDS
c. IU School Up to the extent of the allotment received	School's Accountant / Bookkeeper	SH or the School's OIC designated by the SDS

3. The signing officer for **Checks, Advice of Checks Issued and Cancelled (ACIC)** and Part II of the LDDAP-ADA form are as follows:

Amount Involved	Signing Official	Countersigning Official
a. Central Office <u>Bureau/Service/Executive Office</u>		
Up to P1 Million	Chief of Cash Division	Director for Finance Service
Over P1 Million up to P10 Million	Director for Finance Service	ASec for Finance
Over P10 Million up to P75 Million	Any other USec	USec for Finance
Over P75 Million	USec for Finance	Secretary
<u>BTC</u>		



Amount Involved	Signing Official	Countersigning Official
Up to P500,000.00	Head of Cash Unit	Teachers' Camp Superintendent
Over P500,000.00 up to P1 Million	Assistant Teachers' Camp Superintendent	Teachers' Camp Superintendent
Over P1 Million up to P5 Million	Teachers' Camp Superintendent	USec for Administration
Over P5 Million up to P10 Million	USec for Administration	USec for Finance
Over P10 Million up to P50 Million	USec for Administration	USec for Finance
Over P50 Million	USec for Finance	Secretary, with the initials of USec for finance
b. Regional Office Up to the extent of the allotment received	Cashier, or in his/her absence, the Chief of Administrative Division (alternate)	RD, or in his/her absence, the ARD
c. Schools Division Office Up to the extent of the allotment received	Cashier, or in his/her absence, the Head of Administrative Unit	SDS, or in his/her absence, the ASDS
d. IU School Up to the extent of the allotment received	<ul style="list-style-type: none"> • Cashier/Disbursing Officer • Administrative Officer 	SH or the School's OIC designated by the SDS
e. Non-IU School	-	SH or the School's OIC designated by the SDS

VI. MONITORING AND EVALUATION

The **Bureau of Human Resources and Organizational Development**, the **Office of the Undersecretary for Finance**, and the **Finance Service** shall monitor the compliance of this policy and shall review the effectiveness and efficiency of this policy and how it contributes to the timely delivery of DepEd's administrative and financial functions. Specifically, **Personnel Division** will monitor the compliance of this policy on personnel appointments, personnel movements, application for leave, travel authority, resignation, retirement, termination and dropping from the rolls, NOSA, NOSI, and permit to teach or practice a profession. The **Asset Management Division** will monitor the compliance for the signing authorities concerning property issuances.

For the Regional Offices, the **Administrative and Finance Divisions** shall be in charge of monitoring this policy. Meanwhile, the **Administrative and Finance Sections** shall monitor the policy for SDOs and schools.

The abovementioned offices shall provide feedback to the BHROD, Office of the Undersecretary for Finance, and Finance Service to further improve the implementation of this policy.



VII. EFFECTIVITY

This issuance repeals Sections I, II, III, and V of DepEd Order No. 66, s. 2008, DepEd Order No. 67, s. 2016, DepEd Order No. 65 s. 1985, MECS Order No. 56 s. 1984, and BPS Circular No. 17 s. 1960; and substitutes DepEd Order No. 002, s. 2021. All other DepEd Orders and other related issuances, rules and regulations, and provisions which are inconsistent with this policy are hereby repealed, rescinded, or modified accordingly.

This Order shall take effect immediately upon its approval.

VIII. REFERENCES

- Republic Act 9155 (Governance of Basic Education Act of 2001)
- Republic Act 11032 (Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
- Government Accounting Manual (GAM) for National Government Agencies; Commission on Audit (2016)
- CSC Memorandum Circular No. 24, s. 2017 (2017 Omnibus Rules on Appointments and Other Human Resource Actions)
- CSC-DTI-ARTA Joint Memorandum Circular (JMC) No. 2019-001 s. 2019 (The Implementing Rules and Regulations of Republic Act No. 11032 otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
- CSC-COA-DBM Joint Circular No. 1 s. 2017 (Rules and Regulations Governing Contract of Service and Job Order Workers in the Government)
- CSC-COA-DBM Joint Circular No. 1 s. 2018 (Amendment to the CSC-COA-DBM Joint Circular No. 1, s. 2017)
- DO 50 s. 1999 (Revision on the Delegation of Authority to the Regional Directors and Schools Division Superintendents on Certain Personnel Management Functions)
- DO 29 s. 1999 (Civil Service Commission Revised Omnibus Rules on Appointment and Other Personnel Action)
- DO No. 29 s. 2002 (Merit Selection Plan of the Department of Education)
- DO 56 s. 2003 (Clarifications on Certain Provisions of R.A. 9155 and its Implementing Rules and Regulations on Appointments and Other Personnel Actions)
- DO 66, s. 2008 (Signing Authorities on Certain Administrative and Financial Matters in the Central and Field Offices)
- DO 52, s. 2015 (New Organizational Structures of the Central, Regional, and Schools Division Offices of the Department of Education)
- DO 30, s. 2016 (Policies and Guidelines on Overtime Services and Payment in the Department of Education)
- DO 67, s. 2016 (Revised Signing Authorities for Financial Matters)
- DO 4, s. 2019 (Amendment to DO 67, s. 2016)
- DO 6, s. 2019 (Amendment to DO 67, s. 2016)
- DO 22, s. 2019 (Guidelines on Official Local Travels in the Department of Education)



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