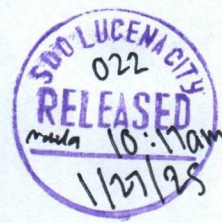




Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF LUCENA CITY



21 January 2025

DIVISION MEMORANDUM

No. 036, s. 2025

**SIGNING AUTHORITIES FOR FINANCIAL MATTERS IN SDO AND SCHOOLS
PURSUANT TO DEPED ORDER NO. 017, S, 2024 (AMENDMENT TO THE
PROVISIONS OF DEPED ORDER NO. 001, S. 2023)**

TO : OIC – Asst. Schools Division Superintendent
Chief Education Supervisors – SGOD & CID
Public Elementary and Secondary School Heads
Public School District Supervisors
All Others Concerned

1. Pursuant to DepEd Order No. 017 s. 2024, titled **Amendment to the Provisions of DepEd Order No. 001, s. 2023 on Signing Authorities for Financial Matters in the Department of Education**, this Office reiterates that signing authorities for financial matters in the Department of Education, Schools Division Office level are as follows:

A. Work Financial Plan (WFP) – Schools Division Office

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:

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 & Research Section) Budget Officer (OSDS Finance)	Assistant Schools Division Superintendent	Schools Division Superintendent
Functional Divisions (Curriculum	Functional Division Chief			

Implementation Division and School Governance and Operations Division)				
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B. ACTIVITY REQUESTY (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 (WPP) 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:

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

Complete Staff Work (CSW) for SDO Personnel: Requirements and Procedures prior to the AR/ATC Approval

1. Submission Deadline:

All planned activities must be submitted to the planning section on or before the **10th day of the month prior to the scheduled activity.**

- *Example: For activities scheduled in July, submit by June 10.*

2. Review by the Planning Officer:

The Planning Officer will review all submissions to ensure alignment with the following:

- Annual Implementation Plan (AIP)
- Work and Financial Plan (WFP)
- Official Calendar

3. Additional Reviews:

- **Gender and Development (GAD) Activities:** If the activity is related to GAD, it must also be reviewed and approved by the Division GAD Coordinator.
- **Learning and Development (L&D) Activities:** For activities such as capacity-building, training, orientation, seminars, or workshops, approval must be obtained from the Human Resource Development (HRD) team.

**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:

Office/ Amount Involved	Requesting Official	Certification of Availability Of Allotment	Approving Official
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)]	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

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):

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.

Office/ Amount Involved	Approving (i.e. RTA) and Issuing (i.e. NOA) Official
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)
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
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:

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.

Office/ Amount Involved	Signing Official
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

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
Schools Division Office Up to the extent of allotment received	Division Chief/ Unit Head SH or the School's Officer in-charge (OIC) designated by the SDS, for non-IUs	SDS
IU School Up to the extent of allotment received	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.

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"
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)
Schools Division Office Up to the extent of allotment Released	SDS	
School without financial staff (non-implementing unit) Up to the extent of allotment released	SDS	
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"
Schools Division Office	Division Chief or Unit/ Section Head	SDO Accountant
IU School	Administrative Officer, or Officer InCharge of the Protect	School's Accountant/ Bookkeeper

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

Office / Amount Involved	Approval
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)

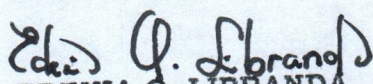
J. CHECKS AND LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE AUTHORITY TO DEBIT ACCOUNT (LDDAP-ADA)

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	Amount	Signing Official	Countersigning Official
	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)	SCHOOLS DIVISION OFFICE AND SCHOOLS:		
	Amount	Certified Correct	Approving Officials Under Parts I and 11 of LDDAP- ADA
	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	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

2. For queries, clarifications, and other related concerns, you may contact us directly at (042) 421-41-61/421-41-62/421-51-37.
3. Immediate dissemination of and compliance with this Memorandum are highly expected.

For the Schools Division Superintendent


EDENIA O. LIBRANDA

Chief Education Supervisor

Officer-in-Charge

Office of the Assistant Schools Division Superintendent

Encl. Date: 01/24/24

SUSAN DL. ORIBIANA
Schools Division Superintendent



DepEd Order No. 017 s. 2024

Annex 1: Flow Chart of process for Approval of Activity Request/ Authority to Conduct (AR/ATC)

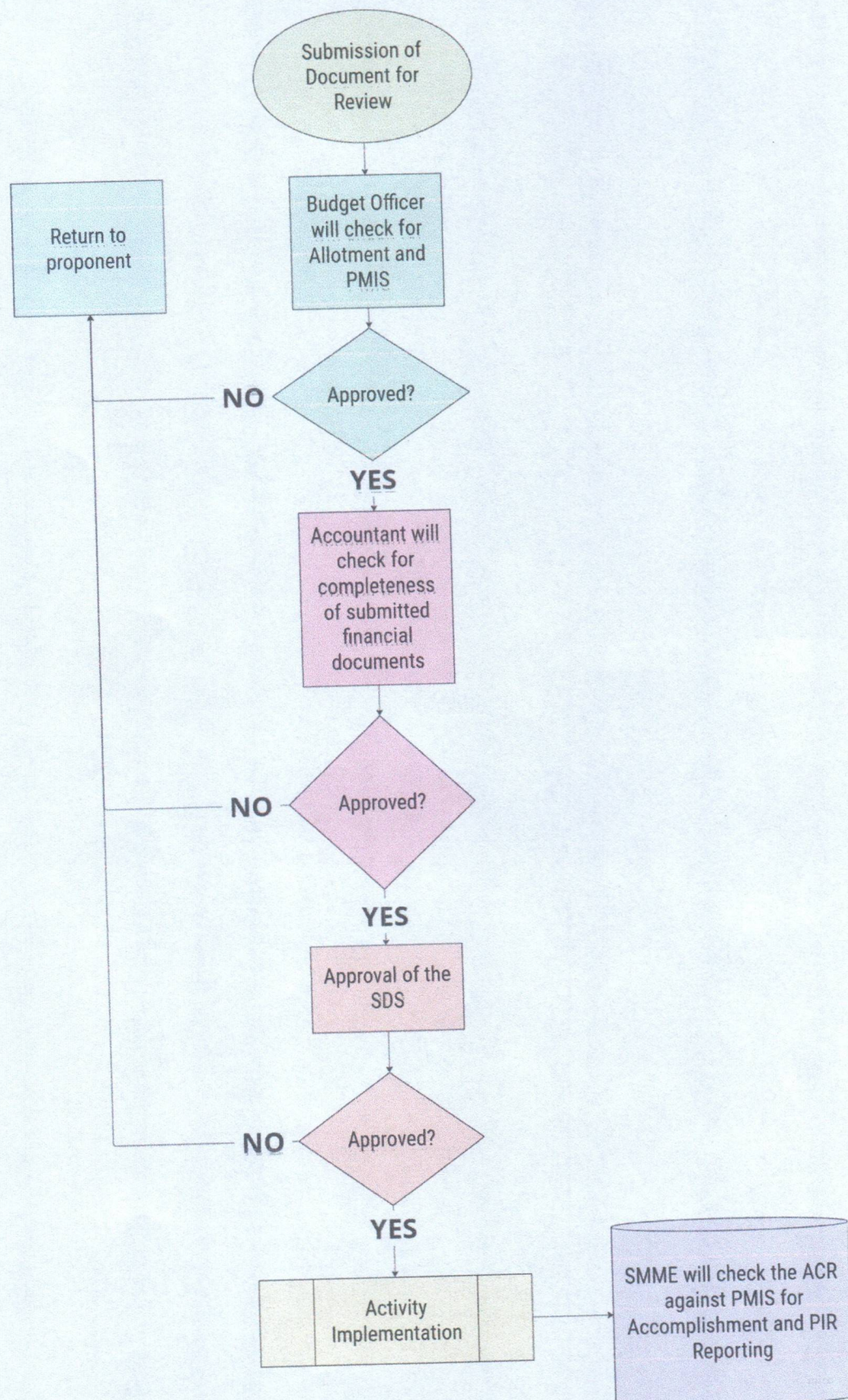
Annex 2: Flow Chart of process for Approval of Purchase Request (PR)

Annex 3: Flow Chart of process for Approval of Purchase Request (PR) in IU School

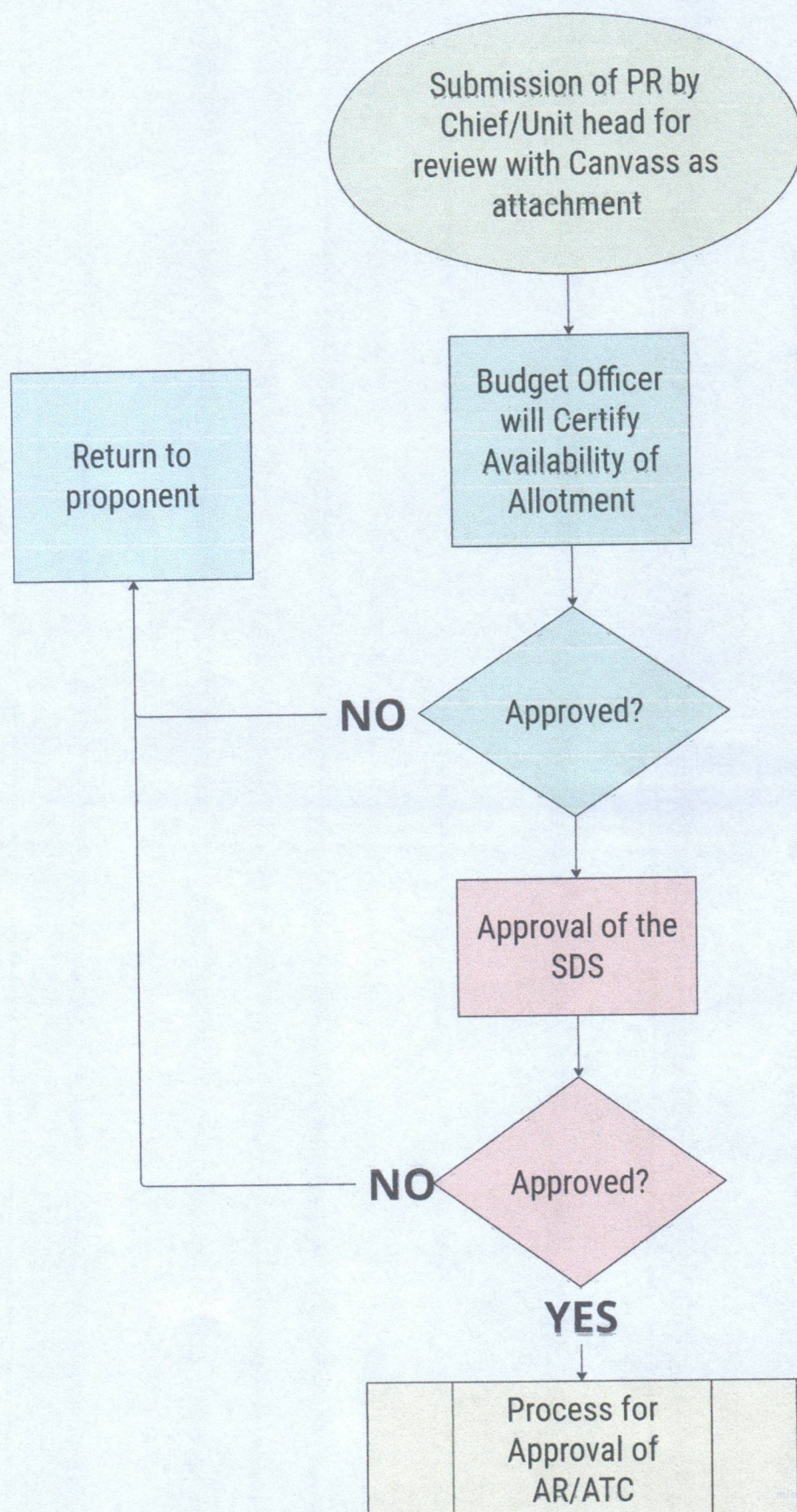
Annex 4: Flow Chart of process for Approval of Purchase Request (PR) in non-IU School

Annex 5: Activity Request/Authority to Conduct

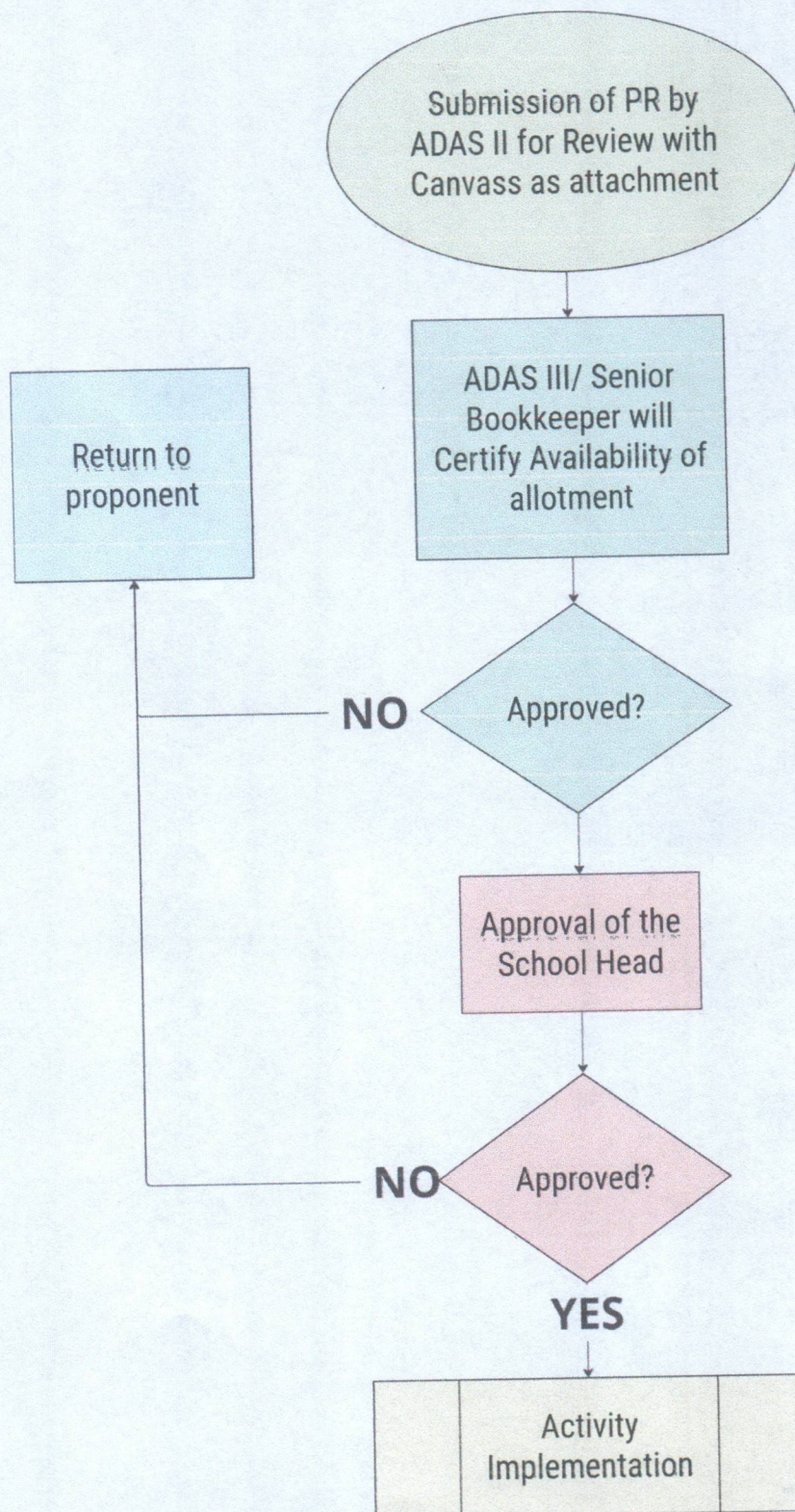
Annex 1: Flow Chart of process for Approval of Activity Request/ Authority to Conduct (AR/ATC)



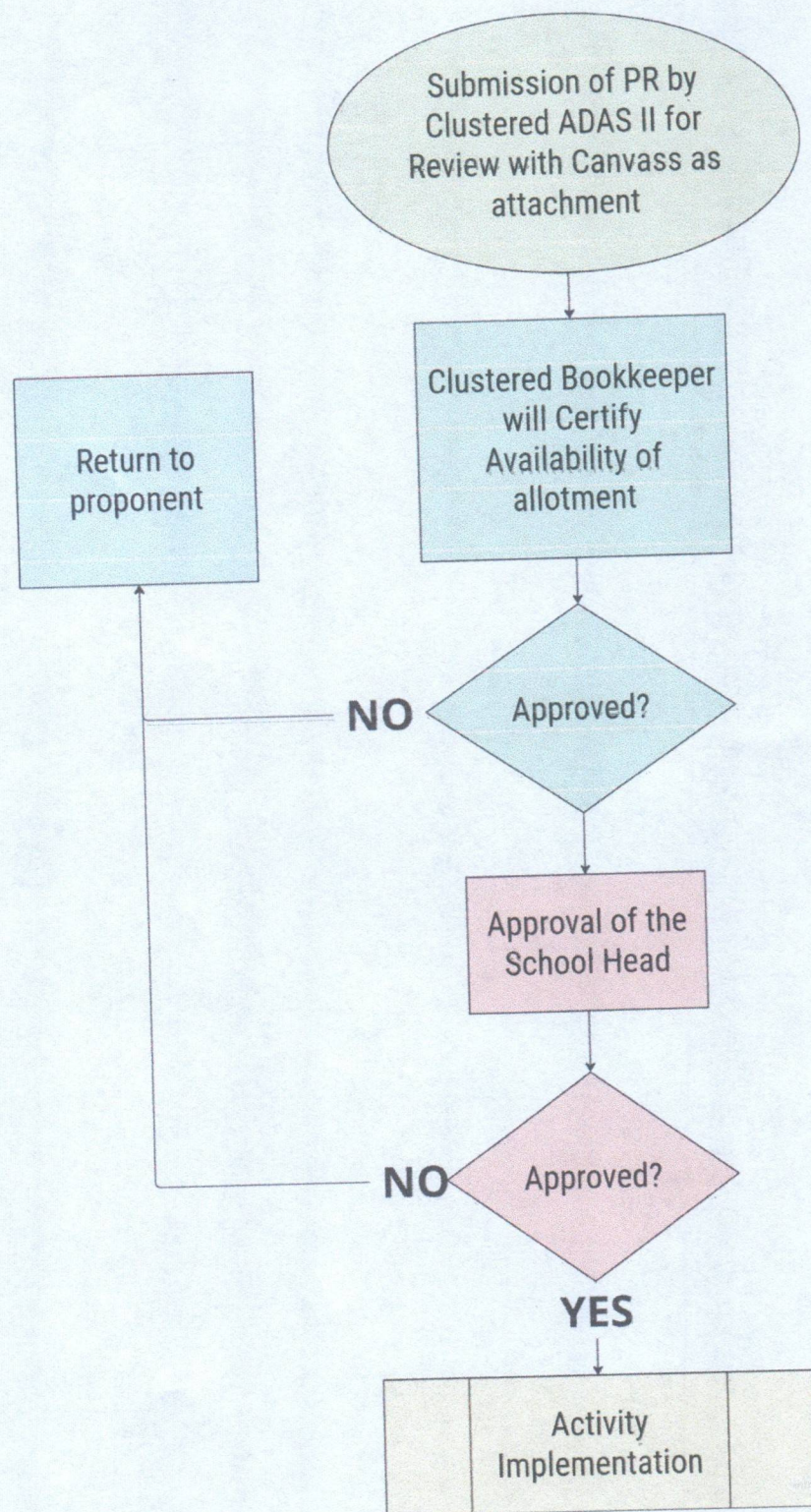
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**Annex 3: Flow Chart of process for Approval of Purchase Request (PR)
in IU School**



**Annex 4: Flow Chart of process for Approval of Purchase Request (PR)
in non-IU School**





Republic of the Philippines
Department of Education
REGION IV-A (CALABARZON)
SCHOOLS DIVISION OF LUCENA CITY

DTS No. _____

FOR : **SUSAN DL. ORIBIANA**
Schools Division Superintendent

FROM :

SUBJECT : **Activity Request/Authority to Conduct**

NAME OF PROGRAM/PROJECT	
OUTPUT	
SOURCE OF FUNDS	

ACTIVITY/IES TO BE REQUESTED

Activity	Schedule	Physical Target	Amount in WFP	Amount Requested
TOTAL AMOUNT REQUESTED				

ACTIVITY/IES TO BE BUMPED-OFF

Source of Bump-Off	Amount to be Bumped-Off
TOTAL BUMP-OFF	

JUSTIFICATION (FOR ATC ONLY. Please check one and provide justification below.)

☐ Not specified in WFP

☐ Deviated from WFP

All expenses incurred in this activity is subject to the usual accounting and auditing rules and regulations.

THIS PART IS FOR SDO USE ONLY.

Checked by: (time and date)	Certification of Availability of Allocation:	Approved by:	SUSAN DL. ORIBIANA Schools Division Superintendent
	BUDGET		
	ACCOUNTING		