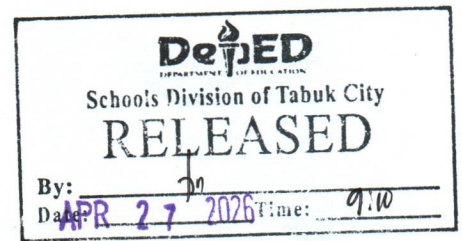




Republic of the Philippines  
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**Schools Division of Tabuk City**



Office of the Schools Division Superintendent

**DIVISION MEMORANDUM**

No. 1176 Series 2026

TO: Assistant Schools Division Superintendent  
Chief Education Supervisors (CID & SGOD)  
SDO Staff and Personnel (OSDS, CID, SGOD)  
Secondary and Elementary School Principals (Public and Private)  
Head Teachers / Teacher in Charge, Teachers and Non-Teaching  
All Others Concerned

DATE: **April 22, 2026**

SUBJECT: **Re-iteration on the Implementation of the Revised Signing Authorities for Administrative and Financial matters in the School Division of Tabuk City**

1. Pursuant to **DepEd Order No.001, series 2023** on the Revised Designation of Undersecretaries and Assistant Secretaries to their Strands and Functional Areas of Responsibilities and Revised Signing Authorities and **DepEd Order No. 018, series 2024**, Delegation of Signing Authority For Foreign Travel and **DepEd Order No. 001, series 2025**, Amendment to the Provision of DepEd **Order No. 017, series 2024** on signing authorities for financial matters in the Department of Education.

2. The order aims to streamline processes, ensure accountability, and improve efficiency in the approval and signing of official documents related to administrative and financial transactions.

3. All concerned are hereby enjoined to observe the following key provisions:

- a. Delegation of signing authorities shall be in accordance with the positions and responsibilities specified in the Order.
- b. Authorized signatories must ensure completeness, accuracy, and legality of documents prior to signing;



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- c. Transactions involving financial obligations must strictly comply with existing government accounting and auditing rules and regulations;
  - d. Any deviation from the prescribed signing authorities must be properly justified and approved by the Schools Division Superintendent.
4. School Heads and Unit Heads are directed to orient their respective personnel on the provision of this Order to ensure proper compliance.
  5. Monitoring of compliance shall be undertaken by the Administrative and Finance Units of this Office.
  6. Immediate dissemination of and strict compliance with this memorandum is directed.

  
**CHRISTOPHER C. BENIGNO PhD, EdD, CESO VI**  
OIC-Schools Division Superintendent 



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(Enclosure to Division Memo No. 176, 2026)

**Re-iteration on the Implementation of Revised Signing Authorities for Administrative and Financial Matters in the Schools Division of Tabuk City**

**A. Recommending and Approving Authorities for Foreign and Local 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. For Official Foreign Travel**

-The recommending and approving officers for the issuance of official foreign travel authority to officers and employees of the SDO-Tabuk City.

<b>Office/Position</b>	<b>Recommending Authority</b>	<b>Approving Authority</b>
1.Schools Division Superintendent (SDS) and Assistant SDS	Regional Director and Usec.for HROD	USEC for SPO-OSEC
2.Division Chief, and below.	Regional Director	USEC for HROD
<b>SCHOOLS</b>		
1.School Head	SDS and Regional Director	USEC for HROD
2.Teaching personnel, and Nonteaching personnel	SDS and Regional Director	USEC for HROD



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**2. For Official Local Travel**

-All official domestic travels in performance of duties and function including attendance to workshops, seminars, trainings, and speaking engagements shall be approved in the following manner as prescribed DepEd order No. 22, series 2019(Guidelines on Official Local Travels in the Department of Education) and Amendments to DepEd Order No. 043, S.2022.

<b>DIVISION OFFICE</b>	<b>Approving Officials</b>	
<b>Office/Positions</b>	<b>Recommending Approval</b>	<b>Approval</b>
1.Schools Division Superintendent (SDS)		RD-for destinations outside the Region only
2.Assistant Schools Division Superintendent (ASDS)	SDS-for destinations outside the Region.	RD-for destinations outside the Region only SDS-for destinations within the Region.
3.Division Chief, and below including Public Schools District Supervisor (PSDS)	ASDS	SDS
<b>SCHOOLS</b>		
1.School Head (SH)	ASDS	SDS
2.Teaching Personnel and Non-Teaching personnel (for destination within the Division)	None	School Head
3.Teaching personnel and Nonteaching personnel (for destination outside the Division)	School Head	School Division Superintendent (SDS)



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**3. For Personal Foreign Travel**  
**a. General Guidelines**

1. Authorized Personal Foreign Travel. No DepEd official or employee shall be allowed to depart for any personal foreign travel, unless such official or employee has duly accomplished the requisite leave forms and has obtained travel authorization.  
 Travel authorization shall only be granted by the Approving Authority after a determination that the absence of the requesting official or employee will not hamper the operational efficiency of his/her office.
2. Scholarships/training and related activities sourced and pursued by employees in their personal capacity should be brought to the attention of the immediate supervisor or head of the office before application to travel.
3. Personal Local Travel. The official or employee concerned shall accomplish the requisite leave forms from the approving authority.

**Division Office**

<b>Office/Position</b>	<b>Recommending Authority</b>	<b>Approving Authority</b>
1. Schools Division Superintendent (SDS) and Assistant Schools Division Superintendent (ASDS)	Regional Director and HROD	Usec for SPO-OSEC
2. Division Chief, and below, including PSDS	Schools Division Superintendent	Regional Director

**School**

1. School Head	School Division Superintendent	Regional Director
2. Teaching personnel, and Nonteaching personnel	School Division Superintendent	Regional Director





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**B. 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 compromise 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;

**School Division Office**

Office/Positions	Recommending Approval	Approval
1. SDS/ASDS	Asst. Regional Director	Regional Director
2. Division Chief	ASDS	SDS
3. Below Division Chief	Division Chief	SDS

**School**

Office/Positions	Recommending Approval	Approval
1. Principal /Head Teacher	ASDS	SDS
2. Teacher and other School Non-Teaching Personnel	School Head and ASDS	SDS

**C. Applications for Sick/Vacation/Study/Maternity/Paternity leave and Grant of Service Credits for Teachers.**

-In accordance with CSC Omnibus Rules on Leave, 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 DepEd governance levels.





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**1. Sick/Vacation/Study/Maternity/Paternity**

Office/Positions	Up to 60 calendar Days		More than 60 Calendar Days to One (1) Year	
	Recommending Approval	Approval	Recommending Approval	Approval
Division Office 1.SDS/ASDS	ARD	RD	ARD	RD
2.Division Chief	ASDS	SDS	SDS	SDS
3.Below Division Chief	Division Chief	ASDS	Division Chief and ASDS	SDS
School				
1.Principal/Head Teacher/TIC	ASDS	SDS	ASDS	SDS
2.Teachers and non-teaching personnel	School Head	ASDS	School Head and ASDS	SDS

**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.

**D. Retirement/Resignation**

**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 officials.

**2. Resignation**

Resignation is an act of an employee by which she/he 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



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notice or earlier as mutually agreed upon by the employee and the appointing authority.

**E. 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 adjustment on their salaries, which are also reflected in the employees' respective pay slips. The signing authorities for these documents are as follows.

**Division Office**

Position/Office	Recommending Approval	Approval
SDS/ASDS	Chief of Personnel Division and Director of BHROD	Undersecretary/Assistant Secretary In-charge of Personnel
Division chief and below	Administrative Officer V And ASDS	SDS
<b>School</b>		
School Head, Teachers and non-teaching personnel	Administrative Officer V And ASDS	SDS

**F. PROPERTY AND SUPPLY ISSUANCES**

**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 (RPCPE)	Administrative Officer V	Schools Division Superintendent



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Report of Supplies and Materials Issued (RSMI)	Division Supply Officer	Administrative Officer V
Inspection and Acceptance (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	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	Division Supply Officer	Accountable Officer
Property Transfer Report (PTR)	Division Supply Officer	Supply Officer or receiving office



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**SCHOOL:**

**A. 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)	Division Supply Officer	Chairman, Disposal Committee
Requisition and Issue Slip (RIS) for semi-expendable items and consumables	Accountable Officer (DepEd Employee)	Schools Division Superintendent
Requisition and Issue Slip (RIS) for PPE	Accountable Officer (DepEd Employee)	Schools Division Superintendent



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Report on Lost, Stolen, Damaged, Property (RLSDDP)	Accountable Officer (DepEd employee) noted by Immediate Supervisor	COA_DO
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Issuing Party	Receiving Party
Inventory Custodian Slip (ICS)	Division Supply Officer
Property Acknowledgement Receipt (PAR)	Division Supply Officer
Property Transfer Report (PTR)	Division Supply Officer

**II. FINANCIAL AND PROCUREMENT MATTERS**

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

1. Except as provided in the subsequent items (2 and 3), hereof, programs, activities and projects to be undertaken consistent with the approved Work and Financial Plan (WFP) for the current year may proceed upon approval of the Activity Request (AR) or the Authority to Conduct (ATC) that was prepared for the purpose. The AR or ATC, as the case may be, shall be prepared in accordance with authorities indicated in the following table:

**Regional and Schools Division Office**

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
Regional Office Up to the extent of allotment received	Head of Office/Division Chief	Chief of Finance Division	Regional Director



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School Division Office Up to the extent of allotment received	Division Chief/Unit Head	Budget Officer	Schools Division Superintendent
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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.

**REGIONAL AND SCHOOLS DIVISION**

Office/Amount Involved	Requesting Official	Certification of Availability of Allotment	Approving Official
<b>1. Regional Office</b> Up to the extent of allotment received	Head of Office/Division Chief concerned	Chief of Finance Division	Regional Director
<b>2. Schools Division Office</b> Up to the extent of allotment received	Division Chief/concerned /Unit Head or Supply Officer	Budget Officer	Schools Division Superintendent
<b>3. IU School</b> Up to the extent of allotment received	AO, or in his/her absence, the Designated School Property Custodian	Designated Budget/Finance Staff (AO or Administrative Assistant (ADAS) II/III	SH or the School's OIC designated by the SDS
<b>3. Non-IU School</b>	Officer designated by the SH or	Budget Officer (AOV) or Designated	SH or the School's OIC



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Up to the extent of allotment received	the of	Designated School Property Custodian	Budget/Finance staff	designated by the SDS
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- The **ATP/PR** shall be prepared for each procurement activity or project and must be strictly in accordance with the approved WFP and the approved **APP**, or a supplemental **WFP** and a Supplemental APP; or in the case of the field offices or schools, in accordance with the approved WFP/Annual Implementation Plan and the APP for the current year of the office/school concerned.

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

- Bidding documents, Bid Bulletins, correspondence, 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.
- For projects awarded through public bidding, 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**):

**REGIONAL OFFICES, SCHOOLS DIVISION OFFICES, AND SCHOOLS**

<b>Office/Amount Involved</b>	<b>Approving (i.e. RTA) and Issuing (i.e.NOA) Official</b>
1.Regional Office Up to the extent of allotment received	Regional Director
2.Schools Division Office Up to the extent of allotment received	Schools Division Superintendent
3. IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS



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4. Non-IU School	School head or the School's OIC designated by the SDS
5. Up to the extent of allotment received	

**C. CONTRACTS, PURCHASE ORDERS, MOAs AND OTHER FORMS OF AGREEMENT**

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

<b>Transactions</b>	<b>Certification of Availability of Funds</b>
1.Schools Division Office	Accountant
2.IU School	School's Accountant/Bookkeeper
3.Non-IU School	School's Bookkeeper In-Charge (ADAS III)

2. For contracts awarded through public bidding, the Officials, as designated below, are hereby given full authority to sign procurement Contract, Purchase Order, MOA, or agreement in whatsoever form, on behalf of the Secretary, as the HoPE:

**SCHOOLS DIVISION OFFICES, AND SCHOOLS**

<b>Office/Amount Involved</b>	<b>Signing Official</b>
1.Schools Division Office Up to the extent of allotment received	Schools Division Superintendent
2.IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS
3.Non-IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS



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**AUTHORITY TO DRAW CASH ADVANCE**

1. Request for Authority to Draw Cash Advance (ADCA) shall be supported by the 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:

<b>Office/Amount Involved</b>	<b>Approval</b>
1.Schools Division Office Up to the extent of allotment received.	Schools Division Superintendent
2.IU School Up to the extent of allotment received.	School head or the School's OIC designated by the SDs

**D. SUB-ALLOTMENT RELEASE ORDER**

- 1.Fund 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 approved transfer/Downloading of Funds.

2. The Sub-ARO shall be signed by the following officials:

<b>Amount Involved</b>	<b>Approval</b>	<b>for</b>
a. Central Office	Undersecretary for Finance	Transfer/Downloading of Fund
b. Regional Office	Regional Director	
c. Up to the extent of allotment received		

- a. Of the amount transferred or downloaded by the Central office to the RO, the SDO shall receive their funding requirement from Sub-ARO issued by the Regional Office concerned.



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- 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.

**E. OBLIGATION REQUEST AND STATUS (ORS)**

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

	<b>Box "A"</b>	<b>Box "B"</b>
Schools Division Office	Division Chief/Unit/Section Head	Head of Budget Unit/Section
IU School	School Head or the School's OIC designated by the SDS	Designated Budget Officer (AO or Administrative Assistant (ADAS) II/III

**F. DISBURSEMENT VOUCHER (DVs)**

1. The required certification 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 of 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.



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

	Box "A"	Box "C"
1.Schools Division Office	Division Chief or Unit/Section Head	SDO Accountant
3. IU School	Administrative Officer, or Officer In-Charge of the Project	School's Accountant/Bookkeeper

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

**Expenditure Class/Approval**

<b>Office/Amount Involved</b>	<b>Personnel Services (PS)</b>	<b>Maintenance and other Operating Expenses (MOOE) and Capital Outlay (CO)</b>
1.Schools Division Office Up to the extent of allotment receive	SDS, or in his/her absence, the ASDS	SDS, or in his/her absence, the ASDS
2.IU School Up to the extent of allotment received	School Head or the School's OIC designated by the SDS	SH or the School's OIC designated by the SDS
3.Non-IU School Up to the extent of allotment received		School head or the school's designated by the SDS (for MOOE only)



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

TRANSACTION/ACTIVITY	SIGNING AUTHORITY AND COUNTERSIGNING OFFICIALS AND CORRESPONDING THRESHOLD		
	Amount	Signing Official	Countersigning Official
Checks, Advice of Checks Issued and Cancelled (ACIC) and Part II of LDDAP-ADA form	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 her absence, the ASDS
	School Non-IU School Up to the extent of the allotment received	- Administrative Officer II	School Head or the School's OIC as designated by the SDS



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**Schools Division of Tabuk City**

Office of the Schools Division Superintendent

<b>Checks and Lists of Due and Demandable Accounts Payable-Authority to Debit Account (LDDAP)</b>	<b>Schools Division Office including non-IU</b>		
		<b>Signing Official</b>	<b>Countersigning Official</b>
	Up to the extent of the allotment received	Head of Accounting/Section, or his/her designated alternate, if any	Part I-SDS, in his/her absence the ASDS
	<b>Implementing Units (IU School)</b>		
	<b>Signing Official</b>	<b>Countersigning Official</b>	
Up to the extent of the allotment received	School Accountant/ Bookkeeper	School head or the School's OIC as designated by the SDS	



**Address:** Bulanao Central School Cmpd., Purok 2, Bulanao Norte, Tabuk City, Kalinga  
**Email:** [tabuk.city@deped.gov.ph](mailto:tabuk.city@deped.gov.ph)  
**Website:** <https://www.depedtabukcity.com>

DepEd Tayo Tabuk City