



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

February 20, 2024

DIVISION MEMORANDUM
OSDS No. 027, s. 2024

**REVISED DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT
TRANSACTIONS**

To: Assistant Schools Division Superintendent
School Heads
School – based Bookkeepers and Disbursing Officers
Division personnel

1. This is in reference to Commission on Audit issued COA Circular No. 2023-004 dated June 14, 2023, titled “Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012 -001 dated June 14, 2012.”
2. This memorandum specifically aims for the following:
 - a. to attain uniformity of supporting documents needed to comply in different nature of government disbursements.
 - b. to guide the claimants of the updated documentary requirements for common government transactions.
 - c. to avoid receiving of Notice of Suspension and Notice of Disallowance from Commission of Audit.
3. Enclosed are the list of documentary requirements and notes to provide guidance on the needed attachments for different financial transactions in compliance with government accounting, rules, and regulations.
4. All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified.
5. This memorandum shall take effect immediately from the date of its issuance.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None
Reference: COA Circular No. 2023-004
Allotment: None
To be included in the perpetual Index under
FORMS RECORDS
JGS/OSDS/DM/ REVISED DOCUMENTARY REQUIREMENTS FOR COMMON DOCUMENTARY REQUIREMENTS/February 20, 2024



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

Enclosure to Division Memo OSDS No. _____ s. 2023

**DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT
TRANSACTIONS**

**Fundamental Principles governing the financial transactions and
operations of any government agency as provided under Section 4 of
Presidential Decree (PD) No. 1445:**

1. No money shall be paid out of any public treasury or depository except in pursuance of an appropriation law or other specific statutory authority.
2. Government funds or property shall be spent or used solely for public purposes.
3. Trust funds shall be available and may be spent only for the specific purpose for which the trust was created, or the funds received.
4. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
5. Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
6. Claims against government funds shall be supported with complete documentation.
7. All laws and regulations applicable to financial transactions shall be faithfully adhered to.
8. Generally Accepted Accounting Principles and practices as well as of sound management and fiscal administration shall be observed if they do not contravene existing laws and regulations.

General Requirements for All Types of Disbursement

1. Certificate of Availability of Funds issued by the Budget Officer and Certified by the Accountant.
2. Existence of lawful and sufficient allotment duly obligated by authorized officials.
3. Legality of transaction and conformity with laws, rules, or regulations.
4. Approval of expenditure by Head of Office or his duly authorized representative.



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

5. Sufficient and relevant documents to establish validity of claim.

Specific Requirements for Each Type of Disbursement

1.0 CASH ADVANCES

	1.1 GRANTING OF CASH ADVANCES	1.2 LIQUIDATION OF CASH ADVANCES
GENERAL GUIDELINES	The rules and regulations on the grant and liquidation of cash advances are prescribed under COA Circular No. 97-002 dated February 10, 1997 and reiterated in COA Circular No. 2009-002 dated May 18, 2009 and Section 89 Of PD No. 1445. These guidelines provide, among others:	
	*No Cash Advance shall be given unless for a legally authorized specific purpose.	*Salaries, Wages, Allowances, Honoraria and other Similar payments shall be liquidated within five calendar days after the end of the period.
	*No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first liquidated and accounted for in the books.	*Field Operating expenses (School MOOE) shall be liquidated within 20 calendar days after the end of the end of the year subject to replenishment as frequently as necessary
	*No cash advance shall be granted for payments on account of infrastructure projects or other undertaking on a project basis.	*Petty Cash Fund (PCF) – shall be liquidated as soon as the disbursements reaches 75% or as needed, the PCF shall be replenished which



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Republic of the Philippines
Department of Education
 Region XII
 Schools Division Office of Tacurong City

		shall be equal to the total amount of expenditures made therefrom.
	*A cash advance shall be reported as soon as the purpose for which it was given has been served.	*Travelling expenses shall be liquidated within 30 days after the return of the official/employee concerned to his official station for local travel and within 60 days after the return of the official/employee concerned to the Philippines in the case of foreign travel.
	*Only permanently appointed officials shall be designated as disbursing officers. Elected officials may be granted a cash advance only for their official travelling expenses.	
	*Transfer of cash advances from one Accountable Officer to another shall not be allowed.	
Common Documentary requirements to all cash advances except for travels	*Authority of the accountable officer issued by the Head of Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)	



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

	<p>*Certification from the Accountant that previous cash advances have been liquidated and accounted for in the books.</p> <p>*Approved application for bond and/or Fidelity Bond for the year for cash accountability.</p>	
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DOCUMENTARY REQUIREMENTS

DIFFERENT CASH ADVANCES	DOCUMENTARY REQUIREMENTS	
	GRANTING OF CASH ADVANCES	LIQUIDATION OF CASH ADVANCES
PAYROLL FUND FOR SALARIES, WAGES, ALLOWANCES, HONORARIA AND OTHER SIMILAR EXPENSES	<p>Approved authority (presidential directive or legislative enactment) or legal basis to pay allowances/salaries/honoraria/fringe benefits.</p> <p>Approved Payroll or list of payees indicating their net payments.</p> <p><i>Note 1: Cash advance for payroll fund shall be equal to the net amount of the payroll for the pay period.</i></p>	<p>Report of Cash Disbursements (RCDisb) certified correct by the accountable officer.</p> <p>Approved Disbursement Vouchers</p> <p>Approved payrolls duly acknowledged/signed by the payee/s.</p> <p>Approved Daily Time Records (DTRs) or Certificate of Service</p> <p>Approved application for Leave</p> <p>In case of payment of personnel under the "job order" status, duly verified/accepted</p>



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

		<p>accomplishment report.</p> <p>Official Receipt (OR)/printed electronic Official Receipt (eOR)/Acknowledgement Receipt (AR) or equivalent in case of refund for unclaimed salaries, allowances, honoraria, and other similar expenses.</p> <p>Authority from the claimant and identification documents, if claimed by the person other than the payee.</p>
<p>PETTY CASH FUND (PCF)</p>	<p>Approved estimates of petty cash advances for one month Copy of policy for maintaining PCF</p>	<p>Report on Paid Petty Cash Vouchers (RPPCV)</p> <p>Petty Cash Vouchers (PCVs) duly accomplished, signed and approved.</p> <p>Approved purchase request with certificate of Emergency purchase, if necessary.,</p> <p>Bills, Receipts, Sales Invoices</p> <p>Certification of Expenses not Requiring Receipts</p>



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Department of Education
Region XII
Schools Division Office of Tacurong City

		<p>(CERR) (for expenses amounting to P300.00 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300.00 but not exceeding P1,000.00), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2012-001 dated June 24, 2021, or other amount that may be prescribed in the future.</p> <p>Certificate of Inspection and acceptance or Inspection and Acceptance Report (IAR)</p> <p>Pre/Post Repair Inspection Report</p> <p>Report of Waste Materials in case of replacement/repair</p> <p>Approved trip ticket, for gasoline/fuel expenses, together with parking and toll fee receipts, if any (applicable for government vehicles only)</p>
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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

		<p>0. Canvass from at least three suppliers for purchases involving P 2,000.00 and above, except for purchases made while on official travel.</p> <p>1. Summary/Abstract of Canvass (2,000 and above)</p> <p>2. Inventory Custodian Slip (ICS) for semi - expendable items.</p> <p>3. O.R/eOR/AR in case of refund</p> <p>For meals and snacks charged to PCF:</p> <p>Notice of Meeting with agenda/meeting's purpose Minutes of meeting Attendance Sheet</p>
<p>Filed /Activity Current Operating Expenses (School MOOE)</p>	<p>*Approved School Operating Budget (SOB) *Certification from Division Accountant</p> <p>Debit: Advances for Operating Expenses 1990101000</p>	<p>Same requirements as those for salaries, petty operating expenses, other personal services, and maintenance and other operating expenses depending on the nature of expenses incurred.</p>





Republic of the Philippines
Department of Education
Region XII
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TRAVELLING	For LOCAL TRAVEL	FOR LOCAL TRAVEL
	<p>Memorandum/Letter of invitation of the host/sponsoring agency/organization</p> <p>Duly Approved Office Order/Travel Order</p> <p>Duly Approved Itinerary of Travel</p> <p>Quotation of plane fare for similar dates, from at least Three Airline companies/travel agencies or its equivalent.</p> <p>Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books.</p> <p>Account Code:</p> <p>Debit: Advances to Officers and Employees 1990104000</p> <p>Credit: Cash, MDS 1010404000</p>	<p>Liquidation Report</p> <p>Duly Approved Disbursement Voucher</p> <p>Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee</p> <p>Certificate of Appearance/attendance</p> <p>Narrative Report on trip undertaken/Report on Participation addressed to the agency head. The report, noted by the agency head or his authorized representative, shall contain, among others, the following information:</p> <p>Highlights of the training/activity. Pictures preferably dated. Plan of action for knowledge sharing; and Recommendations</p>



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

		<p>Copy of previously approved itinerary of travel</p> <p>Revised or Supplemental Office Order or any proof supporting the change of schedule.</p> <p>Revised Itinerary of travel if the previous approved itinerary was not followed.</p> <p>Certification of Expenses not Requiring Receipts (CERR) (for expenses amounting to P300.00 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300.00 but not exceeding P1,000.00), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2012-001 dated June 24, 2021</p> <p>0. Official Receipt (OR) in case of refund of excess cash advance</p> <p>1. Certificate of travel completed.</p>
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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

	<p>For FOREIGN TRAVEL</p> <p>Memorandum</p> <p>Office Order/Travel Order</p> <p>Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books.</p> <p>Letter of invitation of host/sponsoring country/agency/organization.</p> <p>For plane fare, quotations of three travel agencies or its equivalents</p> <p>Flight itinerary issued by the airline/ticketing office/travel agency.</p> <p>In case of seminars/trainings:</p> <p>*Acceptance of the nominees as participants (issued by the foreign country)</p>	<p>For FOREIGN TRAVEL</p> <p>Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee</p> <p>Certificate of appearance/attendance</p> <p>Bills/receipts for non-commutable representation expenses approved by the President under Section 13 of EO No. 248</p> <p>For reimbursement of actual travel expenses in excess of the prescribed rate (EO No. 298):</p> <p>*Approval by the President</p> <p>*Certification from the Head of Agency</p>



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Department of Education
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	<p>*Programme Agenda and Logistics Information</p>	<p>that it is absolute and necessary</p> <p>*Hotel room bills with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts.</p> <p>Copy of previously approved Itinerary of travel</p> <p>Revised Itinerary of travel, if applicable.</p> <p>Narrative report on trip undertaken/Report on participation.</p> <p>Liquidation Report</p> <p>Official Receipt (OR) in case of refund of excess cash advance</p> <p>0. Certificate of travel completed.</p>
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Republic of the Philippines
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Region XII
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I. PERSONNEL SERVICES (PS)

1. SALARY

1.1 FIRST SALARY
For Regular Employees

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Certified true copy of duly approved Appointment
- Assignment order
- Certificate of Assumption Duty
- Statement of Assets, Liabilities and Net Worth
- Approved DTR
- Bureau of Internal Revenue (BIR) withholding certificates (Forms 1902)
- B.P Number, HDMF Number and PhilHealth Number
- Tax Identification
- Letter of Introduction/Certified True Copy of ATM Salary Account Number
Additional Requirements for transferees (from one government office to another)
- Clearance from money, property, and legal accountabilities from the previous office
- Certified true copy of pre-audited disbursement voucher of last salary from previous agency with breakdown of last salary received and remittance of statutory deductions.
- BIR Form 2316 (Certificate of Compensation Payment/ Tax Withheld)
- Certificate of Available Leave Credits
- Service Records
- Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms



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Region XII
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FOR CONTRACT OF SERVICE and JOB ORDER WORKERS

- Obligation Request Slip
- Disbursement Voucher
- Approved Contract for Contract of Service and Job Workers
- Certificate of Assumption
- Approved DTR
- BIR Withholding certificate.

1.2 SALARY (if deleted form the payroll)

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Notice of Assumption
- Approved DTR
- Approved Application for Leave, and Medical Certificate, if on sick leave for five days or more and clearance if on leave for 30 days or more

1.3 SALARY OF CASUAL/CONTRACTUAL PERSONNEL

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- For accredited agencies by the CSC (for first claim)
 1. Certified copy of the pertinent contract/appointment
 2. Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC.
- Duly Approved Accomplishment Report
- Approved DTR
- Certificate of Assumption of Duty for the first salary



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Region XII
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1.4 SALARY DIFFERENTIALS DUE TO PROMOTION AND/OR STEP INCREMENT

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Due to promotion:
 1. Certified Copy of Approved Appointment
 2. Certificate of Assumption
- Notice of Salary Adjustment (NOSA), in case of Step increment/salary increase.
- Approved DTR or certification that the employee has not incurred leave without pay.

1.5 LAST SALARY

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Clearance from money, property, and legal accountabilities
- Approved DTR
- Certificate of Last Payment from Regional Office
- Certification of available leave credits

1.6 TERMINAL LEAVE BENEFITS

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Clearance from money, property, and legal accountability of last assignment
- Ombudsman Clearance
- Certified photocopy of employees leave card with computed leave credits as at last date of service as at last date of service by the Personnel Division/Unit/Office/Admin/Human and Certificate of Leave Credits issued by the Admin/Human Resource Management Office/Unit (HRO/U)
- Approved leave Application
- Complete Service Record
- Statement of Assets, Liabilities and Net Worth (SALN)



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

- Certified photocopy of appointment/NOSA showing the highest salary received if the salary under the last appointment is not the highest.
- Computation of Terminal Leave Benefits duly signed/certified by the Accountant.
- Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU.
- In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency.

Additional Requirements in case of death

- Death Certificate issued by PSA.
- Marriage Certificate issued by PSA.
- Birth Certificates of all surviving legal heirs issued by PSA.
- Designation of next -of-kin
- Waiver of rights of children 18 years old and above, if applicable

1.7 SALARY DUE TO HEIRS OF DECEASED EMPLOYEE

Documentary Requirements

- Death Certificate issued by the Philippine Statistics Authority (PSA) or Court Declaration in case of presumptive death or any evidence of circumstances of death, whichever is applicable.
- Marriage Contract issued, if applicable
- Birth Certificates of surviving legal heirs issued by the PSA.
- Waiver of right of children 18 years old and above, if applicable
- Designation of next-of-kin
- Affidavit of two disinterested parties that the deceased is survived by the legitimate and illegitimate children (if any), natural, adopted, or children of prior marriage.

1.8 MATERNITY LEAVE

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Certified true copy of Approved Application for Leave
- Certified true copy of Maternity Leave clearance
- Medical certificate for maternity leave
- Certification as Solo Parent (for additional 15 days paid leave)
- Certificate of Assumption



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Region XII
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1.9 GENERAL CLAIMS THROUGH THE AUTOMATED TELLER MACHINE (ATM)

- Obligation Request Slip
- Disbursement Voucher
- PACSVAL
- Letter to the Bank to credit employees' account of their salaries or other claims stamped "Received" by the bank.
- Validated LDDAP-ADA

2. ALLOWANCES, HONORARIA AND OTHER FORMS OF COMPENSATION

2.1 CLOTHING/UNIFORM ALLOWANCE

For individuals claims

- Obligation Request Slip
- Disbursement Voucher
- Certificate of Assumption (new employee and those on leave without pay)
- Certificate of Non – Payment from previous agency, for transferees.

For General claims

- Obligation Request Slip
- Disbursement Voucher
- Approved Clothing/Uniform Allowance payroll
- Letter to the bank to credit employees' account of their allowance
- Validated LDDAP -ADA

2.2 COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Resolution signed by both parties incorporating the guidelines/criteria for granting CNA Incentive
- Copy of CNA
- Comparative statement of DBM approved level of operating expenses and actual operating expenses



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

- Proof of remittance to the National Treasury of its 50% dividends share or percentage approved by the DOF on the annual earnings for income generating GCs/GFIs
- Certification issued by the Head of Agency on the total amount of unencumbered savings generated from the cost – cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement.
- Proof that the planned programs/activities/projects have been implemented and completed in accordance with the targets for the year.

2.3 HAZARD DUTY PAY

Documentary Requirements

- Certification by the Secretary of the DOST/Department of Health, Department of National Defense/Director of the Philippine Institute of Volcanology and Seismology that the place of assignment/travel is a strife-torn/embattled/disease-infested/distress or isolated areas/stations, or areas declared under state of calamity or emergency, or with volcano activity or eruption.
- Approved DTR of employee or travel report
- Copy of Special Order from the agency/department head covering the assignment to hazardous/difficult areas.
- Certification issued by the Chief Accountant that the amounts received by the recipient/s are compliant with the rules and rates on hazard pay set under Item 3 of DBM-DOH Joint Circular No. 1, series of 2016, and any future amendments thereof.

2.3 HONORARIA

2.3.1 GOVERNMENT PERSONNEL INVOLVED IN GOVERNMENT PROCUREMENT

Documentary Requirements

- Office Order Creating and Designating the BAC Compositions and authorizing the members to collect honoraria.
- Minutes of BAC Meetings
- Notices of Award to the winning bidders of procurement activity being claimed.
- Certification that the procurement involves competitive bidding.
- Attendance sheet listing the names of attendees to the BAC Meetings.



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM Budget Circular No. 2004-5A dated October 7, 2005, and any future amendments thereof.

2.4 **LOYALTY PAY**

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Payroll
- Service Record

2.5 **MIDYEAR/YEAR – END BONUS (YEB) and CASH GIFT (CG)**

Documentary Requirements

For Individual claims

- Obligation Request Slip
- Disbursement Voucher
- Clearance from money, property, and legal accountabilities (retiree)
- Clearance of Assumption to Office (for new employee/transferee)
- Certification of non-payment from previous agency (for transferee)

For General claims

- Obligation Request Slip
- Disbursement Voucher
- Bonus and/or CG payroll
- Payroll register
- Validated LDDAP -ADA

2.6 **MONETIZATION OF LEAVE CREDITS**

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Approved leave application with leave credit balance certified by the Human Resource Office



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Department of Education
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Schools Division Office of Tacurong City

- Request for leave concerning more than ten days duly approved by the Head of Agency
- For monetization of 50% or more:
 - *Clinical abstract/medical procedures to be undertaken in case of health,
Medical and hospital needs
 - *Barangay Certification in case of need for financial assistance brought about
by calamities, typhoons, fire, etc.
 - *Justification on financial needs for the education of employee or children

2.7 OVERTIME PAY

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Overtime authority stating the necessity and urgency of the work to be done, names of personnel, the purpose of expected outputs, specified period of such services and the manner of compensating the same i.e., Compensatory Time off or paid in cash.
- Overtime work program
- Quantified Overtime Accomplishment duly signed by the employee and supervisor.
- Certificate of service or duly approved DTR

2.8 PROGRAM ON AWARDS AND INCENTIVES FOR SERVICE EXCELLENCE (PRAISE)

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Proof of eligibility to receive PRAISE award in accordance with CSC Memo Circular (MC) No. 01-2001 dated January 26, 2001, and any future amendments thereof.
- Approved Payroll



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Region XII
Schools Division Office of Tacurong City

2.9 PRODUCTIVITY INCENTIVE BONUS (PIB) or PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI)

Documentary Requirements

For Individual Claims

- Obligation Request Slip
- Disbursement Voucher
- Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory.
- Certification from the Legal Office that the employee has no administrative charge.

For General Claims

- Obligation Request Slip
- Disbursement Voucher
- PIB payroll
- List of personnel dismissed within the year.
- List of personnel on absent without official leave (AWOL)
- Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office are at least satisfactory.
- Payroll register
- Validated LDDAP -ADA

2.10 PAYMENT OF GFIs & PLIs (LOANS) & SERVICE FEES (BTr)

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Signed Schedule of Payments

2.11 PAYMENT OF MANDATORY REMITTANCES

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Signed Members Contribution Remittance Form (HDMF)



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

- RF -1: Employers Remittance Report (PHIC)
- Summary of Totals - Ebcs (GSIS)

II. MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

3.1 TRAVEL

Documentary Requirements (For Cash Advance/ Reimbursement)

- Obligation Request Slip
- Disbursement Voucher
- Activity Request
- Approved Itinerary of travel
- Approved Authority to Travel
- Memorandum

Additional Requirements (Reimbursements/Liquidation)

- Certificate of Appearance
- Corresponding Hotel Bill or Invoice/Receipt (if claiming for Actual Accommodation Expenses.
- Transportation Expenses (Plane, Bus, Ship, or any equivalent document such as Reimbursement Expense Receipt)
- Certificate of Travel Completed
-

*Please see DepEd Order #22, Series 2019 dated September 2, 2019: Guidelines on Official Local Travel on DepEd.

3.1 OTHER EXPENDITURES

3.1.1 Utility Expenses (Electricity & Water)

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Statement of Account/Bill
- Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

3.1.2 Telephone/Communication Expenses

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Statement of Account/Bill
- Invoice/Official Receipt or machine validated statement of account/bill or collection and acknowledgement receipts.
- Certification by the Head of Agency or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls.
- Authority from the Head of Agency for entitlement to Mobile Phone allowance

4.0 PROCUREMENT OF GOODS, CONSULTING SERVICES AND INFRASTRUCTURE PROJECTS (REGARDLESS OF MODE OF PROCUREMENT)

For all types of procurement

- Obligation Request Slip
- Disbursement Voucher
- Approved PPAs
- Certified copy of the page of the approved Annual Procurement Plan (APP) or Supplemental APP where the Goods, Consulting Services and/or Infrastructure Projects subjects of payment is indicated.
- Certified copy of the submitted Contract or Purchase Order stamped "Received" by COA of the documentary requirements required by COA Circular No. 2009-001 dated February 12, 2009, and COA Memorandum No. 2005 – 027 dated February 28, 2005 (Annex A-T) and any future amendments thereof.
- Letter request for payment from contractor/supplier.



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

4.1 Infrastructure Projects

Additional Documentary Requirements

4.1.1 Advance Payment for Mobilization Cost

- Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee
- Notice of Award
- Notice to Proceed

4.1.2 Progress Payments

- Statement of Work Accomplished (SWA)
- Progress Billing Statement
- Inspection Report by the Agency's Authorized Engineer
- Contractor's Affidavit on payment of laborers and materials
- Pictures/Geotagged photos, before, during and after construction of items of work especially the embedded items.
- Certificate of Percentage of Completion

4.1.2 Final Payment

- As- Built Plans
- Final SWA
- Warranty Security
- Certificate of Completion
- Copy of turn-over documents/transfer of projects and facilities such as motor vehicles, laptops, and other equipment and furniture included in the contract to concerned government agency.
- Final inspection report of the Agency's authorized Engineers and/or Inspectorate Team
- Statement of Time elapsed
- Pictures/Geotagged photos before, during and after construction of items of work especially the embedded items.





Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

4.1.3 Release of Retention Money

- Warranty security in form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand.
- Certification from the end-user that the project is completed, inspected, and accepted.
- Final SWA
- Warranty Security
- Certificate of Completion
- Copy of turn-over documents/transfer of projects and facilities such as motor vehicles, laptops, and other equipment and furniture included in the contract to concerned government agency.
- Final inspection report of the Agency's authorized Engineers and/or Inspectorate Team
- Statement of Time elapsed
- Pictures/Geotagged photos before, during and after construction of items of work especially the embedded items.

4.1.4 Consulting Services

Additional Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Copy of curriculum vitae of the consultant
- Copy of the Terms of Reference or Contract (first payment)
- Approved consultancy Progress/Final Reports, and/or output required under the contract.
- Progress/Final Billing
- Contract of Infrastructure Projects subject of Project Management Consulting Services



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

4.2 GOODS

Additional Documentary Requirements

4.2.1 Supplies, Materials Equipment and Motor Vehicles

- Purchase Request (PR)
- Original copy of Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit, and total value, duly signed by the dealer or his authorized representative.
- Delivery receipt duly received.
- Property Acknowledgement Receipt (PAR), for equipment. (P50,000.00 and above)
- Inventory Custodian Slip (ICS), (below P50,000.00)
- Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of the Agency or his duly authorized representative.
- Warranty Security for a minimum period of three months, in the case of expendable supplies or a minimum period of one year in the case of semi/non - expendable supplies, after acceptance by the procuring entity of the delivered supplies.
- Authority to purchase, in case of motor vehicles.
- Request for Quotations (RFQ) (*Small Value Procurement is mode of procurement*)
- Proof of posting of invitation or request for submission of price quotation in the PhilGEPS website.
- Price Quotations from at least three bona fide and reputable manufacturers/suppliers/distributors (Canvass) (*Shopping is mode of procurement*)
- Abstract of Canvass (*Shopping is mode of procurement*)
- For procurement of drugs and medicines:

*Certificate of product registration from Food and Drug Administration (FDA)

*Certificate of good manufacturing practices from FDA

*Batch release certificate from FDA

*If the supplier is not the manufacturer, certification from the manufacturer is an authorized distributor/dealer of the product/items

*License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller, or distributor)

*Certification from the Medical Officer that medicines and drugs requisitioned is included in the PNDF Current Edition.

*Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines.



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

4.3 PROCUREMENT THROUGH PUBLIC BIDDING

- Authenticated photocopy of the approved APP and any amendment thereto
- Approved contract supported by the following documents which are required under COA Circular No. 2009-01 dated February 28, 2005, to be submitted to the Auditor's Office within five days from the execution of the Contract:

*Invitation to apply for Eligibility to Bid

*Letter of Intent

*Results of Eligibility/Screening

*Bidding documents enumerated under Section 17.1 of the Revised IRR of R.A No. 9184 which includes a complete set of approved plans/drawings and technical specifications for infrastructure projects, complete technical description of equipment, aircraft and accessories, scope of works, if applicable, for goods, and rental and repair contracts, and Terms of Reference (TOR) for consultancy services.

*Minutes of Pre- Bid Conference, [Approved Budget for Contract (ABC) P1,000,000.00 and above

*Bidders Technical and Financial proposals

*Minutes of Bid Opening

*Abstract of Bids

*Post-qualification report of TWG

*BAC Resolution declaring winning bidder

*Notice of Post Qualification

*BAC Resolution recommending approval and approval by the Head of the Procuring Entity of the resolution of the BAC recommending award of contract

*Notice of Award

*Performance Security

*Program of Works and Detailed Estimate

*Notice to Proceed, indicating the date of receipt by the contractor

*Detailed breakdown of the ABC

*Copy of the Approved PERT/CPM Network diagrams and detailed computations of contract time

*Detailed Breakdown of the Contract Cost

- Copy of Advertisement of Invitation to Bid/Request for expression of interest.

*Newspaper clippings of advertisement (ABC P5 Million and above for infrastructure, P2 Million and above for goods, and P1 Million- or four-months duration and above for consulting services)

*Printout copies of advertisement posted in PhilGEPS.



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Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

*Certification from the Head of BAC Secretariat on the posting of advertisement at conspicuous places

*Printout copies of advertisement posted in agency website, if any

- Documentary Requirements under Section 23.1 and 25.2 b for infrastructure projects, 23.1 and 25.2a for goods and 24.1 and 25.2c for consulting services, of the Revised IRR of R.A No. 9184.
- Minutes of Pre- procurement Conference for projects costing above P5 Million for infrastructure, P2 Million and above for goods, and P1 Million and above for consulting services
- Bid Evaluation Report
- Ranking of short-listed bidders for consulting services
- Post Qualification Evaluation Report
- Printout copies of posting of Notice of Award, Notice to Proceed and Contract of Award in the PhilGeps.
- Evidence of Invitation of three observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No. 9184.
- Request for purchase or requisition of supplies, materials and equipment duly approved by proper authorities.

5.0 CATERING SERVICES

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Duly Signed Activity Request
- Approved Purchase Request
- Charge Invoice/Billing Statement
- Letter request of payment if no Charge Invoice
- Duly signed Purchase Order (Stamped "Received" by the COA)
- Canvass at least three suppliers
- Duly signed abstract of Bid/Canvass
- Duly Signed Inspection and Acceptance Report (Stamped "Received" and "Inspected by the COA)
- Approved Training/ Activity Design (for trainings/activities) (Stamped "Received" by the COA)
- Signed Attendance
- Copy of Philippine Government Electronic Procurement System (PhilGEPS) (amount is above 50,000)



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Department of Education
Region XII
Schools Division Office of Tacurong City

6.0 LABOR SERVICES

Documentary Requirements

- Obligation Request Slip
 - Disbursement Voucher
- Duly Signed Activity Request
- Approved Purchase Request
 - Approved Program of works
 - Photographs (before, during and after)
 - Payroll/Pakyaw Agreement

7.0 SCHOOL MOOE DOWNLOADING

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Approved Summary of Budget
- Certificate of Fidelity Bond
- Certification (from Accounting Office)

8.0 Fidelity Bond Premium

Documentary Requirements

- Obligation Request Slip
- Disbursement Voucher
- Signed Activity Request
- Fidelity Bond Application Form
- List of Accountable Officers
- ATAP – Authority to Accept Payment

Note 1: Preparation of documentary requirements shall be in 3 sets (1 – original copy and 2 photocopies) otherwise it will be return to the Requesting Unit/School/personnel.

Note 2: Such other documents to the claims required by the accounting office not mentioned above shall be strictly comply as prescribed under COA Circular No. 2023-004 dated June 14, 2023.

Note 3: All PPAs (MOOE) should be encoded in the PMIS then generate Activity Request/Authority to Conduct. The generated AR/ATC should be signed by the concerned



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Department of Education
Region XII
Schools Division Office of Tacurong City

personnel/program holder and part of the supporting documents needed to attach in every transaction.

Note 4: Additional Supporting documents may be required by the Accounting Office based on the new issuances and for sufficient evidence for such transactions.

Note 5: Disbursement Voucher and ORS should be in 4 copies.

Note 6: Box A of DV and ORS should be signed by the concerned personnel before giving to Internal Control Unit.

For CID – Ma’am Arlene Rosa G. Arquiza

For SGOD – Ma’am Mayfor D. Romualdo

For OSDS – Sir Gilbert B. Barrera

Note 7: For training expense, attached pictures of tarpaulin and participants.

Note 8: Color Coding DV Forms.

For PS – Pink Bond Paper

For MOOE – Yellow Bond Paper

For Trust Fund & Provident Fund – Green Bond Paper

-END-



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