



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

August 1, 2024

DIVISION MEMORANDUM  
OSDS No. 081, s. 2024

**UPDATED DOCUMENTARY REQUIREMENTS ON THE SUBMISSION OF MONTHLY SCHOOL LIQUIDATION FOR THE MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)**

To: Non – IU School Heads  
Non – IU School – based Bookkeepers and Disbursing Officers

1. This is in reference to Commission on Audit issued COA Circular No. 2012-01 dated June 14, 2012, entitled “Revised Guidelines and Documentary Requirements for Common Government Transactions” which gives a minimum documentary requirement needed to facilitate the liquidation of cash advances.
2. This memorandum specifically aims for the following:
  - a. to attain uniformity between Division Accounting personnel in – charge in Liquidation and the School finance personnel as to the needed attachments of the monthly liquidation of cash advances for school operating expenses;
  - b. to minimize the return of the monthly liquidation report for compliance due to lacking documents; and
  - c. to facilitate faster release of the advances of operating expenses of school which is very vital in its operation.
3. Attached are the list of documentary requirements and notes to provide guidance on the needed attachments for common 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 All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified.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. 2012-01  
Allotment: None  
To be included in the perpetual Index under  
FORMS RECORDS

JGS/OSDS/DM/ REVISED DOCUMENTARY REQUIREMENTS ON SUBMISSION OF LIQUIDATION REPORTS/ August 1, 2024



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
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Enclosure to Division Memo OSDS No. 061 s. 2024

**A. LIST OF SUPPORTING DOCUMENTS FOR LIQUIDATION OF SCHOOL MOOE**

**1. Request for Cash Advance – MOOE**

Account Title	Account Code
Advances for Operating Expenses	1990101000

1. Disbursement Voucher – 4 copies
2. Obligation and Request Status (ORS) – 4 copies
3. School Operating Budget – 3 copies
4. Certification of No Pending Liquidation – 3 copies
5. Approved application of bond and/or Fidelity bond – 3 copies (1<sup>st</sup> request)  
(School Head & Disbursing Officer)

**2. Purchase of Goods**

Account Title	Account Code
Office Supplies Expense	5020301000
Drugs and Medicine Expenses	5020307000
Medical, Dental and Laboratory Supplies Expenses	5020308000
Fuel, Oil and Lubricants	5020309000
Semi -Expendable Machinery and Equipment (ICT, Printer, Laptop, Desktop etc.)	5020321000
Semi – Expendable Furniture and Fixtures and Books Expenses	5020322000
Other Supplies Expense	5020399000

1. DV
2. APP/PPA/Activity Design
3. Approved PR
4. Canvass
5. Abstract of Bid/Canvass
6. PO (stamped received by COA)
7. Inspection and Acceptance Report
8. Letter Request (Auditor)
9. Notice (Auditor)
10. Charge Invoice/Delivery Receipt (stamped received by COA)
11. ICS for semi-expendables
12. OR/Cash Invoice/Sales Invoice
13. BIR 2307
14. Pictures

*NOTE: If Sole Distributorship, please attach Certificate of Sole Distributorship*



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**3. Repair of Office Equipment (Printer, Aircon, Computer and Photocopier)**

Account Title	Account Code
Repair and Maintenance Semi - Expendable Machinery and Equipment (below P 50,000.00 per unit)	5021321000
Repair and Maintenance Semi - Expendable Furniture and Fixtures (below P 50,000 per unit)	5021322000
Repair and Maintenance Machinery and Equipment (P 50,000.00 per unit)	5021305000
Repair and Maintenance Furniture & Fixtures (P 50,000.00 per unit)	5021307000

1. DV
2. Job Order
3. Approved Service Payment Request
4. Canvass
5. Abstract of Bid / Canvass
6. PO (stamped received by COA)
7. Letter Request (Auditor)
8. Notice (Auditor)
9. Charge Invoice (stamped received by COA)
10. OR/ Cash Invoice/ Sales Invoice
11. Certificate of Expenses not Requiring Receipts (P 300.00 or less) *(for no O.R/ Cash Invoice/ Sales Invoice issued)*
12. Reimbursement Expense Receipt (more than P 300.00 but not exceeding P 1,000.00) *(for no O.R / Cash Invoice/ Sales Invoice issued)*
13. BIR Form 2307
14. Pictures

*NOTE: If Sole Distributorship, please attach Certificate of Sole Distributorship*



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**4. Repair of School Building, Building & Other Structures**

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Account Title	Account Code
Repair and Maintenance Infrastructure Assets (Water Supply systems, Power supply systems and other infrastructure assets)	5021303000
Repair and Maintenance Building and Other Structures (Building, School Buildings and Other structures)	5021304000

1. DV
2. Program of Works (detailed) signed by the Division Engineer
3. Purchase Request
4. Canvass
5. Duly signed Abstract of Bid/Canvass
6. PO (stamped received by COA)
7. Letter Request (Auditor)
8. Notice (Auditor)
9. Charge Invoice (stamped received by COA)
10. OR/Cash Invoice/Sales Invoice
11. BIR Form 2307
12. Picture (Before, During and after)

*Note 1: Please refer in DepEd Order No. 1, s. 2017 entitled Guidelines on the National Inventory of DepEd Public School Buildings for School Year 2016-2017 for Minor Repair.*



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**5. Internet/Cable/Electricity/Water Expense**

Account Title	Account Code
Internet Subscription Expenses	5020503000
Cable, Satellite, Telegraph and Radio Expenses	5020504000
Electricity Expenses	5020402000
Water Expenses	5020401000

1. DV
2. Billing Statement/Statement of Account (please photocopy thermal paper bill)
3. OR
4. BIR 2307

**6. Fidelity Bond Premium**

Account Title	Account Code
Fidelity Bond Premiums	5021502000

1. DV
2. Receipt/Bank Deposit
3. Confirmation Letter
4. List of Accountable Officers

**7. Telephone Expenses**

Account Title	Account Code
Telephone Expenses - Mobile	5020502001
Telephone Expenses - Landline	5020502002

1. DV
2. Certification from Head of Agency
3. Billing Statement/Statement of Account (*for plan holder*)
4. Official Receipt

*Note: Please refer D.O 2023 002 – Amendment to DepEd Order No. 017 s. 2019 (Guidelines on the Provision and use of Official Mobile Phones, Postpaid Lines and Prepaid Loads as Amended)*



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**8. Other General Services (Labor)**

Account Title	Account Code
Other General Services	5021299000

1. DV
2. Service Payment/Pakyaw Agreement
3. Acknowledgement Receipt
4. Pictures (before, during and after)

**9. Security Services and/or Janitorial Expense**

Account Title	Account Code
Security Services	5021203000
Janitorial Services	5021202000

1. DV
2. Contract of Service (notarized /received by COA)
3. DTR
4. Undertaking

**10. Accountable Form Expense**

Account Title	Account Code
Accountable Form Expenses	5020302000

1. DV
2. Government Servicing Bank Form



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**11. Representation Expense**

Account Title	Account Code
Representation Expenses	5029903000

1. DV
2. PR
3. Budget Proposal
4. Canvass
5. Abstract of Canvass
6. PO (stamped received by COA)
7. Inspection and Acceptance Report
8. Letter Request (Auditor)
9. Notice (Auditor)
10. Charge Invoice (received by COA)
11. OR/Cash Invoice/Sales Invoice
12. Attendance
13. BIR Form 2307
14. Pictures (during meeting)

**12. Training Expense (conducted by Schools)**

Account Title	Account Code
Training Expenses	5020201000

1. DV
2. PPA
3. PR
4. Canvass
5. Abstract of Canvass
6. PO (stamped received by COA)
7. Inspection and Acceptance Report
8. Letter Request (Auditor)
9. Notice (Auditor)
10. Charge Invoice/OR
11. OR/Cash Invoice/Sales Invoice
12. Attendance
13. BIR 2307
14. Picture during the conduct of training



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**13. Training Expense (Seminar Attended)**

Account Title	Account Code
Training Expenses	5020201000

1. DV
2. Official Memorandum
3. Official Receipt of Registration Fee

**14. Travelling Expense**

Account Title	Account Code
Travelling Expenses	5020101000

1. DV
2. Approved Itinerary of Travel
3. Travel Order
4. Memorandum
5. Itinerary receipt (Plane)
6. Boarding Pass, Officials Receipts and/or Tickets
7. RER (P301 – P1000)
8. Certificate of not Requiring Receipts (P300 and below)
9. Official Receipts
10. Certificate of Appearance and/or Certificate of Participation
11. Certificate of Travel Completed (Appendix 44)

**Note:** For Trainings/ Seminars/ Workshops per diem shall be applied per Executive Order No. 77 s. 2019 "Prescribing Rules and Regulations and Rates for Official Local and Foreign Travels of Government personnel and DepEd Order No. 22 s. 2019 "Guidelines on Official Local Travels in the Department of Education.



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**15. Environmental Fees**

Account Title	Account Code
Environmental/Sanitary Services	5021201000

1. DV
2. Billing Statement
3. Payment Slip

**NOTES:**

1. A Modification Advice Form should be attached if transaction is not included in Plan.
2. The Accounting Section may require additional supporting documents for some financial transactions.
3. The DV and supporting documents of every transaction should be prepared in 3 copies.

Copy 1 – COA

Copy 2 – Accounting

Copy 3 - School

**B. SEQUENCE OF ATTACHED DOCUMENTS IN SCHOOL MOOE LIQUIDATION REPORT**

- Liquidation Report (Appendix 44)
- Approved FMP
- Approved School Operating Budget (SOB)
- DV of Cash Advance
- ADA (From Cash Section) stamped received by Bank.
- Acknowledgement of Teachers for MOOE received by Schools.
- CDR
- Bank Reconciliation
- List of Outstanding Check
- Bank Statement
- ACIC should be attached before the DV of each transaction.
- Photocopy of Check
- DV
- Complete and Accurate Supporting Documents

**Note:**

Liquidation Report should be arranged based on the sequence of attached documents listed above otherwise it will be returned to the respective School for compliance.



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