



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

October 16, 2025

DIVISION MEMORANDUM  
OSDS No. 138, s. 2025

**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 All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified.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/ UPDATED REVISED DOCUMENTARY REQUIREMENTS ON SUBMISSION OF LIQUIDATION REPORTS/ October 16, 2025



**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. 138 s. 2025

**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. Approved 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<br>(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 and above per unit)               | 5021305000   |
| Repair and Maintenance Furniture & Fixtures (P 50,000.00 and above 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**

| Account Title                                                                                                                | Account Code |
|------------------------------------------------------------------------------------------------------------------------------|--------------|
| Repair and Maintenance Infrastructure Assets<br>(Water Supply systems, Power supply systems and other infrastructure assets) | 5021303000   |
| Repair and Maintenance Building and Other Structures<br>(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.*

|                   |                                                                                                                                                                                                                                                                                     |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Need Minor Repair | Refers to the repair or replacement of room components which are not subjected to critical structural loads and stresses and which are estimated to cost less than ten percent (10%) of the cost of a standard room unit such as repair of windows, doors, partitions and the like. |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



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

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| 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

Please refer to:

DepEd ORDER  
No. 014, s. 2025

MAY 08 2025

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 BY DEPED ORDER 002, s. 2023



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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 including Honorarium of Speakers)**

| 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
4. Approved Travel Order (*secure first before the payment 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**

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| 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

**Notes:**

1. The Disbursement Voucher (DV) and ALL supporting documents must be arranged in **reverse chronological order**.
2. The Liquidation Report must follow the exact sequence of the attached documents as listed above; otherwise, it will be **returned to the concerned school for proper compliance**.



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