



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


May 21, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 092

UPDATED CHECKLIST OF DOCUMENTARY REQUIREMENTS FOR VARIOUS GOVERNMENT TRANSACTIONS

To: Assistant Schools Division Superintendent
Chiefs of CID and SGOD
School Heads
Section Heads
All Others Concerned
This Division

1. This is in reference to Commission on Audit issued **COA Circular No. 2012-001 dated June 14, 2012, entitled "Prescribing the Revised Guidelines and Documentary requirements for common government transactions."**
2. In line with this, SDO Accounting Section has established an **Updated Checklist of Documentary Requirements** for various government transactions to promote uniformity and provide a clear guide to claimants on the necessary documents to prepare. This aims to avoid the return of incomplete submissions for compliance.
3. **Starting June 1, 2026**, the checklist shall be attached to every transaction prior to submission to the Internal Control Unit (ICU). Transactions submitted without the required checklist shall be returned to the requesting office/unit.
4. Attached herewith is Annex A – Checklist of Requirements for various government transactions, including the corresponding **QR Code and link** for easy reference and access.
5. Wide dissemination and strict compliance of this memorandum is highly enjoined.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.
Reference:
Allotment: none
To be included in the perpetual Index under

REPORTS RECORDS

JCS/OSDS/DM/ UPDATED CHECKLIST OF DOCUMENTARY REQUIREMENTS FOR VARIOUS GOVERNMENT TRANSACTIONS/ May 21, 2026



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Annex A – Checklist of Requirements, QR Code, and Link



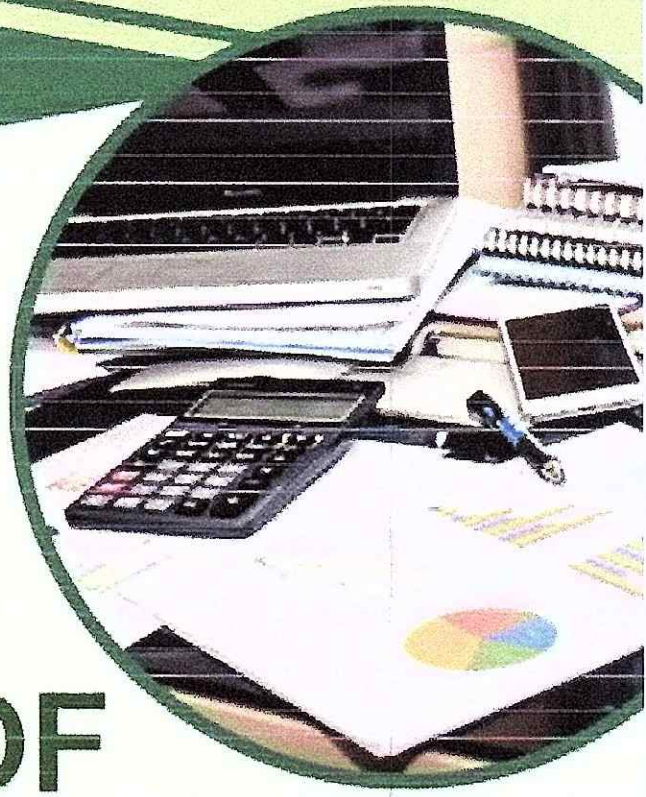
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CHECKLIST OF DOCUMENTARY REQUIREMENTS



**SDO TACURONG CITY
ACCOUNTING SECTION**



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1. Introduction

In line with the need to ensure efficiency, transparency, and compliance with existing government accounting and auditing rules and regulations, the **Schools Division Office of Tacurong City** establishes this **Checklist of Documentary Requirements**. This checklist serves as a standardized guide for the preparation, submission, and evaluation of supporting documents for various financial transactions, including but not limited to claims, disbursements, procurement, and liquidation.

The establishment of this checklist aims to promote uniformity, accuracy and completeness of documents, minimize processing delays, and ensure that all transactions are supported with adequate, accurate and appropriate documentation in accordance with applicable laws, rules, and issuances from oversight agencies.

"This Checklist of Documentary Requirements is formulated in accordance with the provisions of **Presidential Decree No. 1445**, which mandates that all government disbursements shall be supported by complete, valid, and proper documentation to ensure accountability, transparency, and the efficient use of public funds.

Likewise, this is aligned with **COA Circular No. 2012-001**, which prescribes the updated documentary requirements for common government transactions, including disbursements, procurement of goods and services, as well as cash advances and their liquidation.

1.1 Purpose

This document is developed to:

- ❖ Provide a uniform and systematic guide for all personnel in the preparation and submission of documentary requirements;
- ❖ Ensure completeness, accuracy, and authenticity of supporting documents prior to processing of claims and disbursements;
- ❖ Facilitate efficient review, verification, and approval of financial transactions;
- ❖ Minimize delays, errors, and return of documents due to deficiencies; and
- ❖ Strengthen internal control systems and ensure compliance with auditing and accounting standards.



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1.2 Scope and Coverage

This checklist shall cover all types of financial transactions processed within the Schools Division Office, including but not limited to:

- ❖ Payment of salaries (regular, casual, job order, and last salary);
- ❖ Allowances, benefits, bonuses, and incentives;
- ❖ Cash advances and liquidation of expenses;
- ❖ Procurement of goods, services, and infrastructure projects under various modes;
- ❖ Reimbursements, travel claims, and utility expenses;
- ❖ Payment of honoraria and other personnel services; and
- ❖ Remittances to government and private lending institutions and other mandatory deductions.

This shall apply to all concerned personnel, including program holders, end-users, school heads, administrative staff, finance personnel, and other officials involved in the preparation, submission, review, and approval of documents.

1.3 Legal Basis for Documentary Requirements in Government financial transactions

Presidential Decree No. 1445 (Government Auditing Code of the Philippines)

- The primary law governing government accounting and auditing.
- Requires that all government expenditures must be supported by complete, valid, and legal documents.
- Mandates that payments shall be made only upon proper authorization and supporting documents.

Commission on Audit (COA) Circular No. 2012-001

- Prescribes the revised documentary requirements for common government transactions.
- Standardizes required documents for:
 - Procurement of goods and services
 - Infrastructure projects
 - Payroll and benefits
 - Cash advances and liquidation

COA Circular No. 97-002

- Provides rules and regulations on the granting, utilization, and liquidation of cash advances provided for under COA Circular No. 90-331 dated May 3, 1990.



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COA Circular No. 2015-007 (Government Accounting Manual - GAM)

- Establishes the Government Accounting Manual (GAM) for NGAs.
- Provides standardized:
 - Accounting procedures
 - Forms
 - Documentary requirements per transaction

R.A 12009 Governs procurement processes in government.

- Requires documentary support such as but not limited to:
 - Purchase Request (PR)
 - Purchase Order (PO)
 - Inspection and Acceptance Report (IAR)
 - Billing/Invoice

2. General Guidelines

To ensure uniformity, completeness, and compliance with existing government accounting, auditing, and procurement rules and regulations, the following general guidelines shall be observed by all concerned personnel in the preparation, submission, and processing of documentary requirements:

2.1 Submission of Documents

- All documentary requirements shall be submitted in complete sets and arranged strictly in accordance with the prescribed checklist and sequence.
- Documents must be properly filled out, duly signed, and dated by authorized personnel prior to submission.
- Only legible, accurate, and authenticated copies (certified true copies, if applicable) shall be accepted.
- Supporting documents shall be attached to the Disbursement Voucher (DV) and other primary documents as required.
- All submissions shall be made within the prescribed timelines to avoid delays in processing and payment.
- Incomplete or improperly arranged documents shall be returned to the originating office/end-user for compliance.
- Each transaction shall include necessary details such as payee, amount, dates, and purpose of claim for proper identification and verification.

2.2 Compliance to Documentary Requirements

- All financial transactions must be supported with complete, valid, and relevant documents in accordance with existing laws, rules, and regulations (e.g., COA, DBM, DepEd issuances).
- Required documents shall vary depending on the type of transaction (e.g., salary, procurement, cash advance, liquidation, reimbursements, and other claims).



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- Mandatory documents such as Disbursement Voucher (DV), Obligation Request Slip (ORS)/BURS, payrolls, contracts, and certifications must always be included, where applicable.
- Documents must be consistent and free from discrepancies, particularly in amounts, dates, and names of payees.
- Any alteration or correction in documents must be properly countersigned by authorized personnel.
- Transactions without complete documentary support shall not be processed and shall be returned for compliance.
- Compliance with supporting requirements such as photos, attendance sheets, reports, and receipts must be ensured, especially for procurement, training, and reimbursement transactions.

2.3 Responsibilities of Concerned Personnel

- **Program Holders/End-Users/Requesting unit**
 - shall prepare and submit complete and accurate documentary requirements;
 - shall ensure that all transactions are supported with appropriate and valid documents;
 - shall comply promptly the deficiencies identified during review.
- **Functional Chief/Head**
 - shall review, verify, and certify the expenses/cash advance under his/her direct supervision.
 - shall ensure that transactions are authorized, necessary, and lawful.
- **Administrative and Finance Personnel (Budget, Accounting, and Cash Units)**
 - shall examine documents for completeness, accuracy, and compliance with applicable rules;
 - shall process transactions in accordance with established procedures and timelines;
 - shall return incomplete or non-compliant documents with appropriate remarks.
- **Procurement Personnel/BAC**
 - shall ensure that all procurement-related documents comply with applicable procurement laws and regulations;
 - shall maintain proper documentation and records of procurement activities.
- **Internal Control Unit/Reviewing Personnel**
 - shall conduct review and validation of documents;
 - shall ensure adherence to internal control policies and shall recommend action processing of deficient claims.
- **Approving Authorities**
 - shall approve transactions that are complete, lawful, and properly supported by documentary requirements as certified by the Accountant.



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3. Checklist of Documentary Requirements



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3.1

PERSONNEL SERVICES (PS)

- refer to the appropriations or expenditures for salaries, wages, and other forms of compensation of government employees, including all benefits and employer contributions.



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

FIRST SALARY - REGULAR

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Certified true copy of duly approved Appointment	1	1	
4	Assignment order, if applicable	1	1	
5	Certified true copy of Oath of Office	1	1	
6	Certificate of Assumption Duty	1	1	
7	Statement of Assets, Liabilities and Net Worth	1	1	
8	Approved DTR	1	1	
9	Bureau of Internal Revenue (BIR) withholding certificates (Forms 1902)	1	1	
10	B.P Number	1	1	
11	HDMP Number	1	1	
12	PhilHealth Number	1	1	
13	Tax Identification Number	1	1	
14	Letter of Introduction/Certified True Copy of ATM Salary Account Number	1	1	



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<i>Additional Requirements for transferees (from one government office to another)</i>				
15	Clearance from money, property, and legal accountabilities from the previous office	1	1	
16	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.	1	1	
17	BIR Form 2316 (Certificate of Compensation Payment/ Tax Withheld)	1	1	
18	Certificate of Available Leave Credits	1	1	
19	Service Record	1	1	
20	Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms	1	1	

Payee's Bank Account No.	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

SALARY – CASUAL			
PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	
PARTICULARS:			

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (<i>duly signed</i>)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (<i>duly signed</i>)	4		
3	Approved Contract for Contract of Service and Job Workers	1	1	
4	Approved DTR	1	1	
5	For accredited agencies by the CSC (<i>for first claim</i>) *Certified copy of the pertinent contract/appointment *Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC.	1	1	
6	Certificate of Assumption of Duty for the <i>first salary</i>	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

SALARY DIFFERENTIALS DUE TO PROMOTION AND/OR STEP INCREMENT

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Due to promotion: <ul style="list-style-type: none"> • Certified Copy of Approved Appointment • Certificate of Assumption 	1	1	
4	Notice of Salary Adjustment (NOSA), <i>in case of salary increase.</i>	1	1	
5	Notice of Step Increment (NOSI), <i>in case of Step increment</i>	1	1	
6	Approved DTR or certification that the employee has not incurred leave without pay.	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

LAST SALARY

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
--------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Clearance from money, property, and legal accountabilities	1	1	
4	Approved DTR	1	1	
5	Certificate of Last Payment	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

SALARY DUE TO HEIRS OF DECEASED EMPLOYEE

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Clearance from money, property, and legal accountabilities	1	1	
4	Approved DTR	1	1	
5	Certificate of Last Payment	1	1	
6	Death Certificate authenticated by the Philippine Statistics Authority	1	1	
7	Marriage Contract authenticated by PSA, if applicable	1	1	
8	Birth Certificates of surviving legal heirs authenticated by PSA	1	1	
9	Designation of next-of-kin	1	1	
10	Waiver of the rights of children 18 years old and above	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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CHECKLIST OF DOCUMENTARY REQUIREMENTS

(Please arrange the requirements according to the order in the checklist)

MATERNITY LEAVE

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
--------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Certified true copy of Approved Application for Leave	1	1	
4	Certified true copy of Maternity Leave clearance	1	1	
5	Medical certificate for maternity leave	1	1	
6	Additional Requirements for Unused Maternity Leave (upon assumption before the expiration of the 105 days maternity leave) <ul style="list-style-type: none"> • Medical certificate that the employee is physically fit to work • Certificate of Assumption • Approved DTR 	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

GENERAL CLAIMS - SALARY THROUGH THE AUTOMATED TELLER MACHINE (ATM)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)			
3	Payroll	1	1	
4	Letter to the bank to credit employees' accounts of their salaries or other claims	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

GENERAL CLAIMS – CLOTHING/UNIFORM ALLOWANCE

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Payroll	1	1	
4	Letter to the bank to credit employees' accounts of their salaries or other claims	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

INDIVIDUAL CLAIMS – CLOTHING/UNIFORM ALLOWANCE

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Certificate true copy of approved appointment of new employees	1	1	
4	Certificate of Assumption of new employees	1	1	
5	Certificate of non- payment from previous government agency, for transferees	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

HAZARD DUTY PAY

PAYEE:	AMOUNT:	
DATE SUBMITTED:	DATE RECEIVED:	
DATE RETURNED:	DATE COMPLIED:	

PARTICULARS:	
--------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Approved Payroll	1	1	
4	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.	1	1	
5	Approved DTR of employee or travel report	1	1	
6	Copy of Special Order from the agency/department head covering the assignment to hazardous/difficult areas.	1	1	
6	Duly accomplished time record of employees or travel report	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
---------------------------------	--

Checked by

:

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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

LOYALTY CASH/INCENTIVE

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Payroll	1	1	
4	Service Record	1	1	
5	Letter to the Bank to credit employees' accounts of their salaries and other claims	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

YEAR -END BONUS AND CASH GIFT – GENERAL CLAIMS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Bonus and/or Cash Gift payroll	1	1	
4	Letter to the Bank to credit employees account of their YEB and Cash Gift claims	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

MIDYEAR BONUS – GENERAL CLAIMS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Bonus payroll	1	1	
4	Letter to the Bank to credit employees account of their MIDYEAR bonus claims	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



Republic of the Philippines
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Schools Division Office of Tacurong City

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

TERMINAL LEAVE BENEFITS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Clearance from money, property, and legal accountability of last assignment	1	1	
4	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)	1	1	
5	Approved leave Application	1	1	
6	Complete Service Record	1	1	
7	Statement of Assets, Liabilities and Net Worth (SALN)	1	1	
8	Certified photocopy of appointment/NOSA showing the highest salary received if the salary under the last appointment is not the highest.	1	1	
9	Computation of Terminal Leave Benefits duly signed/certified by the accountant.	1	1	



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10	Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU.	1	1	
11	Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (R.A 3019)	1	1	
12	In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency.	1	1	
13	Additional Requirements in case of death: <ul style="list-style-type: none"> • <i>Death Certificate issued by PSA.</i> • <i>Marriage Certificate issued by PSA.</i> • <i>Birth Certificates of all surviving legal heirs issued by PSA.</i> • <i>Designation of next - of-kin</i> • <i>Waiver of rights of children 18 years old and above, if applicable</i> 	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



Republic of the Philippines
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

MONETIZATION OF LEAVE CREDITS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Approved leave application (ten days) with leave credit balance certified by the Human Resource Office	1	1	
4	Request for leave covering more than ten days duly approved by the Head of Agency	1	1	
5	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 employees or children	1	1	
6.	Approved Payroll	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



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Department of Education
Region XII
Schools Division Office of Tacurong City

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

OVERTIME PAY

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Overtime authority stating the necessity and urgency of the work to be done, names of personnel and the duration of overtime work	1	1	
4.	Overtime work program	1	1	
5	Quantified Overtime Accomplishment duly signed by the employee and supervisor.	1	1	
6	Certificate of service or duly approved DTR	1	1	
7	Approved Payroll	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

PROGRAM ON AWARDS AND INCENTIVES FOR SERVICE EXCELLENCE (PRAISE)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Proof of eligibility to receive the PRAISE award in accordance with CSC Memo Circular (MC) No. 01-2001 dated January 26, 2001, and any future amendments thereof.	1	1	
4.	Resolution from Rewards & Recognition Committee	1	1	
5	Rewards & Recognition Guidelines	1	1	
6	Approved Payroll	1	1	

Payee's Bank Account No.:	_____
Servicing Bank:	_____

Other Documents: (as needed)	_____

Checked by: _____

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

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

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	PIB payroll	1	1	
4.	Letter to the Bank to credit employees' accounts of their salaries or other claims	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

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

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Schedule of Payments	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

PAYMENT OF MANDATORY REMITTANCE - HDMF

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Members Contribution Remittance List (HDMF), <i>general payment</i>	1	1	
4	Signed HDMF Form, <i>newly hired</i>	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

PAYMENT OF MANDATORY REMITTANCE - GSIS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Summary of Totals - EbcS (GSIS)	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

PAYMENT OF MANDATORY REMITTANCE - PHIC

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	RF -1: Employers Remittance Report (PHIC)	1	2	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



Republic of the Philippines
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3.2

MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

- refer to the day-to-day expenses incurred in the regular operations of government offices, such as supplies, utilities, travel, and other necessary operating costs.



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

SCHOOL MOOE REQUEST FOR DOWNLOADING – ADVANCES FOR OPERATING EXPENSES
ACCOUNT CODE:1990101000

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Approved Summary of Budget (SOB)	1	1	
4	Approved application for bond and/or Fidelity Bond for the year (1 st Request)	1	1	
5	Certification (from Accounting Office)	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

➤ **School MOOE** – subject to replenishment and policy (Before requesting additional cash advances, the previous one must first be fully liquidated)

Checked by:

Internal Control Unit personnel



Republic of the Philippines
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

CASH ADVANCE FOR ALIVE, SBFP, SNED & GPP – ADVANCES FOR OPERATING EXPENSES ACCOUNT CODE: 1990101000
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PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
--------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Approved PPAs	1	1	
5	School Operating Budget (SOBs)	1	1	
6	Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books.	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



Republic of the Philippines
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

**CASH ADVANCE FOR SALARIES, WAGES, ALLOWANCES, HONORARIA & OTHER
 SIMILAR EXPENSES— ADVANCES FOR PAYROLL (PERSONNEL SERVICES)**
ACCOUNT CODE: 1990102000

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Approved DTR, for salary	1	1	
5	Approval/authority (presidential directive or legislative enactment) or legal basis to pay any allowance/salaries/wages/fringe benefits	1	1	
6	Approved payroll	1	1	
7	Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books.	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



Republic of the Philippines
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Schools Division Office of Tacurong City

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

CASH ADVANCE HONORARIA OF SPEAKERS/LECTURERS & PRIZES
(Only MOOE transactions)
Allowed personnel: Cashier, AO V and SDS
ADVANCES FOR SPECIAL DISBURSING OFFICER (MOOE)
ACCOUNT CODE: 1990103000

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Approved PPAs, for Honoraria	1	1	
5	Approved payroll	1	1	
6	Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books.	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

CASH ADVANCE FOR LOCAL TRAVEL – ADVANCES TO OFFICERS AND EMPLOYEES
ACCOUNT CODE: 1990104000

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Approved Itinerary of Travel	1	1	
5	Approved Travel Order	1	1	
6	Itinerary Receipt (Plane) with PPMP (<i>stamped verified/included in the APP by the Procurement Section</i>)	1	1	
7	Memorandum/Letter of invitation of the host/sponsoring agency/organization	1	1	
8	Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books.	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS

(Please arrange the requirements according to the order in the checklist)

REIMBURSEMENT OF TRAVEL

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Itinerary of Travel, duly accomplished and signed	1	1	
5	Memorandum or Invitation, duly signed	1	1	
6	Authority to Travel, duly signed	1	1	
7	Certificate of Appearance	1	1	
8	Flight details/Itinerary Receipt (if with airfare) <i>(Submission of an electronic copy is allowed)</i>	1	1	
9	Approved PPMP <i>(stamped verified/included in the APP by the Procurement Section)</i>			
10	Boarding pass (if with airfare) <i>(Submission of an electronic copy is allowed)</i>	1	1	
11	Official Receipts (ORs)/Bus tickets/Toll Receipts and others <i>(Submission of an electronic copy is allowed)</i>	1	1	
12	Reimbursement Expense Receipts (RERs)- above 300 -	1	1	



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	1,000 expenses without receipt, duly accomplished and signed			
13	Certificate of Expenses Not Requiring Receipts (300 & below expenses without receipt), duly accomplished and signed	1	1	
14	Certificate of Travel Completed, duly accomplished and signed	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

SALARY – JOB ORDER/CONTRACT OF SERVICE

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
3	Approved and Notarized Contract for Contract of Service and Job Workers	1	1	
4	Approved DTR	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

HONORARIA – GOVERNMENT PERSONNEL INVOLVED IN GOVERNMENT PROCUREMENT

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A</i> <i>(duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Office Order Creating and Designating the BAC Compositions and authorizing the members to collect honoraria.	1	1	
5	Minutes of BAC Meeting	1	1	
6	Notices of Award to the winning bidders of procurement activity being claimed.	1	1	
7	Certification that the procurement involves competitive bidding.	1	1	
8	Attendance sheet listing the names of attendees to the BAC Meetings.	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Utility Expenses (Electricity & Water)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	
6	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Telephone Expenses- Landline

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	
6	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Telephone Expenses- Mobile

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	
6	Self -certification signed by the claimant and noted by the immediate supervisor (D.O No. 036, s. 2025)	1	1	
7	Daily Time Record (DTR), except for officials who are not required to render biometric attendance (D.O No. 036, s. 2025)	1	1	
8	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Cable, Satellite, Telegraph and Radio Expenses

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	
6	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Postage and Courier Expenses

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	
6	BIR FORM 2307, if applicable	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Internet Subscription Expenses

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	
6	BIR FORM 2307, if applicable	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Environment/ Sanitary Services

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund; <i>Box A (duly signed)</i>	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Account/Bill	1	1	
5	Invoice/Official Receipt or machine validated statement of account/bill (for reimbursement)	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Labor Services

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Approved PPAs, if applicable	1	1	
5	Pictures (before, during and after)	1	1	
6	Pakyaw Agreement	1	1	
7	Certificate of Expenses not Requiring Receipts - (P 300.00 or less)	1	1	
8	Reimbursement Expense Receipt (RER) – (more than P300.00 but not exceeding P 1,000.00)	1	1	
9	Acknowledgement Receipt (above 1,000.00)	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Fidelity Premium

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, <i>Box A (duly signed)</i> .	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Fidelity Bond Application Form	1	1	
5	List of Accountable Officers	1	1	
6	ATAP – Authority to Accept Payment	1	1	
7	One Time Payment slip	1	1	
8	Confirmation Letter, <i>for renewal</i>	1	1	
9	Appointment Letter, <i>for new</i>	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Travelling Expenses Reimbursement for Monitors

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Division Memorandum	1	1	
5	Itinerary of Travel (IoT)	1	1	
6	Locator Slip	1	1	
7	Certificate of Appearance	1	1	
8	Reimbursement Expense Receipts (RERs)- above 300 - 1,000 expenses without receipt, duly accomplished and signed	1	1	
9	Certificate of Expenses Not Requiring Receipts (300 & below expenses without receipt), duly accomplished and signed	1	1	

Other Documents: (as needed)	
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Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Teaching Aid Allowance (P5,000.00) ALS Teachers

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Disbursement Voucher (DV), Box A (duly signed)	1	1	
4	Signed Activity Request (AR), if applicable	1	1	
5	Approved Payroll	1	1	
6	List of ALS Teachers to Receive the Transportation and Teaching Aid Allowance (Enclosure No. 2 of DM No. 070, s. 2023)	1	1	

Other Documents: _____
(as needed) _____

Checked by:

 Internal Control Unit personnel



Republic of the Philippines
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Schools Division Office of Tacurong City

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Transportation Allowance (P 3,200.00/ MONTH) ALS Teachers)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Approved Payroll	1	1	
5	List of ALS Teachers to Receive the Transportation and Teaching Aid Allowance (Enclosure No. 2 of DM No. 070, s. 2023)	1	1	
6	Approved Statement of Expenses for Transportation Allowance	1	1	
7	Approved Class Program	1	1	
8	Approved Locator Slip with the Certification section duly and completely filled out below the approved slip	1	1	

Other Documents: (as needed)	
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Checked by:

Internal Control Unit personnel



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3.3

PROCUREMENT TRANSACTIONS

- refer to the processes and activities undertaken by a government agency in acquiring goods, infrastructure projects, and consulting services from suppliers, contractors, or consultants.



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Procurement of Goods and Services
DIRECT ACQUISITION (P200,000.00 AND BELOW)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Market Scoping, from Program Holder or end-user	1	1	
5	Approved PPAs	1	1	
6	Justification for Procurement outside PS-DBM, if applicable	1	1	
7	Memorandum or Invitation letter	1	1	
8	Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section	1	1	
9	Authorization from the HOPE or BAC Resolution for choosing Direct Acquisition as Mode of Procurement	1	1	
10	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.	1	1	
11	Delivery receipt duly received	1	1	
12	Requisition and Issuance Slip RIS)	1	1	
13	Property Acknowledgement Receipt (PAR), for equipment. (P50,000.00 and above)	1	1	



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14	Inventory Custodian Slip (ICS), (below P50,000.00)	1	1	
15	Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of the Agency or his duly authorized representative.	1	1	
16	Letter to the Auditor	1	1	
17	Acknowledgement Receipt (for training kits, Polo Shirt and others)	1	1	
18	Attendance (for meetings/seminars)	1	1	
19	Pictures (Training/Meeting proper, polo Shirt, Tarpaulin, Food and supplies)	1	1	
20	Official Receipt/Sales or Service Invoice (for reimbursement)	1	1	
21	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Procurement of Goods and Services

SMALL VALUE PROCUREMENT (SVP) (FOR PROCUREMENT EXCEEDING ₱200,000.00 BUT NOT EXCEEDING ₱2,000,000.00), PURSUANT TO Republic Act No. 12009 AND ITS IMPLEMENTING RULES AND REGULATIONS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Market Scoping, if applicable	1	1	
5	Approved PPAs	1	1	
6	Justification for Procurement outside PS-DBM, if applicable	1	1	
7	Memorandum or Invitation letter			
8	Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section	1	1	
9	Authority to purchase, in case of motor vehicles.	1	1	
10	Request for Quotations (RFQ) (Small Value Procurement is mode of procurement)	1	1	
11	Proof of posting of invitation or request for submission of price quotation in the PhilGEPS website.	1	1	
12	Abstract of Quotations from at least three bona fide and reputable manufacturers/suppliers/distributors	1	1	



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13	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.	1	1	
14	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.	1	1	
15	Delivery receipt duly received	1	1	
16	Requisition and Issuance Slip (RIS)- for supplies or Property Acknowledgement Receipt (PAR), for equipment. (P50,000.00 and above)	1	1	
17	Inventory Custodian Slip (ICS), (below P50,000.00)	1	1	
18	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. 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.	1	1	
19	Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of the Agency or his duly authorized representative.	1	1	
20	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.	1	1	
21	Letter to the Auditor	1	1	
22	Acknowledgement Receipt (for training kits, Polo Shirt and others)	1	1	
23	For procurement of drugs and medicines: * Certificate of product registration from Food and Drug Administration (FDA)	1	1	



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	<p>*Certificate of good manufacturing practices from FDA</p> <p>*Batch release certificate from FDA</p> <p>*if the supplier is not the manufacturer, certification from the manufacturer is an authorized distributor/dealer of the product/items</p> <p>*License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller, or distributor)</p> <p>*Certification from the Medical Officer that medicines and drugs requisitioned is included in the PNUF- Current Edition.</p> <p>*Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines.</p>			
24	Attendance (for meetings/seminars)	1	1	
25	Pictures (Polo Shirt, Tarpaulin, Food and Supplies)	1	1	
26	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Procurement of Goods and Services
SMALL VALUE PROCUREMENT (SVP) – ₱200,000.00 AND BELOW
(NO POSTING IN Philippine Government Electronic Procurement System REQUIRED)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Market Scoping, if applicable			
5	Approved PPAs	1	1	
6	Justification for Procurement outside PS-DBM, if applicable			
7	DepEd Order, Memorandum or Invitation Letter			
8	Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section	1	1	
9	Authority to purchase, in case of motor vehicles.	1	1	
10	Canvass	1	1	
11	Abstract of Canvass	1	1	
12	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.	1	1	



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13	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.	1	1	
14	Delivery receipt duly received	1	1	
15	Property Acknowledgement Receipt (PAR), for equipment. (P50,000.00 and above)	1	1	
16	Inventory Custodian Slip (ICS), (below P50,000.00)	1	1	
17	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. 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.	1	1	
18	Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of the Agency or his duly authorized representative.	1	1	
19	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.	1	1	
20	Letter to the Auditor	1	1	
21	Acknowledgement Receipt (for training kits, Polo Shirt and others)	1	1	
22	For procurement of drugs and medicines: * Certificate of product registration from Food and Drug Administration (FDA) *Certificate of good manufacturing practices from FDA	1	1	



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	<p>*Batch release certificate from FDA</p> <p>*If the supplier is not the manufacturer, certification from the manufacturer is an authorized distributor/dealer of the product/items</p> <p>*License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller, or distributor)</p> <p>*Certification from the Medical Officer that medicines and drugs requisitioned is included in the PNDP Current Edition.</p> <p>*Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines.</p>			
23	Attendance (for meetings/seminars)	1	1	
24	Pictures (Polo Shirt, Tarpaulin, food and supplies)	1	1	
25	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



Republic of the Philippines
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Procurement of Goods and Services
THROUGH PUBLIC BIDDING
FOR PROCUREMENT EXCEEDING ₱2,000,000.00, IN ACCORDANCE
WITH Republic Act No. 12009 AND ITS IMPLEMENTING RULES AND
REGULATIONS

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Market Scoping			
5	Approved PPAs	1	1	
6	DepEd Order, Memorandum or Invitation			
7	Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section	1	1	
8	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: <ul style="list-style-type: none"> • Invitation to apply for Eligibility to Bid 	1	1	
9	Letter of Intent	1	1	
10	Results of Eligibility/Screening	1	1	
11	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	1	1	



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	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			
12	Minutes of Pre-Bid Conference, [Approved Budget for Contract (ABC) P2,000,000.00 and above	1	1	
13	Bidders Technical and Financial proposals	1	1	
14	Minutes of Bid Opening	1	1	
15	Abstract of Bids	1	1	
16	Post-qualification report of TWG	1	1	
17	BAC Resolution declaring winning bidder	1	1	
18	Notice of Post Qualification	1	1	
19	BAC Resolution recommending approval and approval by the Head of the Procuring Entity of the resolution of the BAC recommending award of contract	1	1	
20	Notice of Award	1	1	
21	Performance Security	1	1	
22	Program of Works and Detailed Estimate	1	1	
23	Notice to Proceed, indicating the date of receipt by the contractor	1	1	
24	Detailed breakdown of the ABC	1	1	
25	Copy of the Approved PERT/CPM Network diagrams and detailed computations of contract time	1	1	
26	Detailed Breakdown of the Contract Cost	1	1	
27	<p>Copy of Advertisement of Invitation to Bid/Request for expression of interest.</p> <ul style="list-style-type: none"> • Newspaper clippings of advertisement (ABC P5 Million and above for infrastructure, P2 Million and above for goods and for consulting services) • Printout copies of advertisement posted in PhilGEPS. • Certification from the Head of BAC Secretariat on the posting 	1	1	



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	of advertisement at conspicuous places			
	• Printout copies of advertisement posted in agency website, if any			
28	Minutes of Pre- procurement Conference for projects costing above P5 Million for infrastructure, P2 Million and above for goods	1	1	
29	Bid Evaluation Report	1	1	
30	Ranking of short-listed bidders for consulting services	1	1	
31	Post Qualification Evaluation Report	1	1	
32	Printout copies of posting of Notice of Award, Notice to Proceed and Contract of Award in the PhilGEPS	1	1	
33	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.	1	1	
34	Letter to the Auditor	1	1	
35	Acknowledgement Receipt (for training kits, polo shirt and others	1	1	
36	Attendance Sheet (for meetings/trainings)	1	1	
37	Picture (trainings/meeting proper, polo shirt, food and other supplies)	1	1	
38	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Advance Payment for Mobilization Cost (15%) - Infrastructure

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee	1	1	
4	Notice of Award	1	1	
5	Notice to Proceed	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Progress Payments - Infrastructure

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Statement of Work Accomplished (SWA)	1	1	
5	Progress Billing Statement	1	1	
6	Inspection Report by the Agency's Authorized Engineer	1	1	
7	Contractor's Affidavit on payment of laborers and materials	1	1	
8	Pictures/Geotagged photos, before, during and after construction of items of work especially the embedded items.	1	1	
9	Certificate of Percentage of Completion	1	1	
10	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by: _____

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Final Payments - Infrastructure

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:

No.	Requirements	No. of Copies		Remarks
		Original	Photocopies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	As- Built Plans	1	1	
5	Final SWA	1	1	
6	Warranty Security	1	1	
7	Certificate of Completion	1	1	
8	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.	1	1	
9	Final inspection report of the Agency's authorized Engineers and/or Inspectorate Team	1	1	
10	Statement of Time elapsed	1	1	
11	Pictures/Geotagged photos before, during and after construction of items of work especially the embedded items.	1	1	
12	Tax Clearance	1	1	
13	BIR FORM 2307	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	
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Checked by:

Internal Control Unit personnel



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

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Release of Retention Money

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	4		
2	Obligation Request Slip (ORS) for Regular Fund or Budget Utilization Request and Status (BURS) for Trust Fund/Provident Fund, Box A (duly signed)	4		
3	Signed Activity Request (AR), if applicable	1	1	
4	Warranty security in the form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand	1	1	
5	Certification from the end-user that the project is completed, inspected, and accepted.	1	1	
6	Final SWA	1	1	
7	Warranty Security	1	1	
8	Certificate of Completion	1	1	
9	Final inspection report of the Agency's authorized Engineers and/or Inspectorate Team	1	1	
10	Statement of Time elapsed	1	1	
11	Pictures/Geotagged photos before, during and after construction of items of work especially the embedded items	1	1	

Payee's Bank Account No.:	
Servicing Bank:	

Other Documents: (as needed)	

Checked by:

Internal Control Unit personnel



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3.4

LIQUIDATIONS

- refers to the process of accounting for and settling a cash advance or fund received, by submitting complete supporting documents and returning any unused balance.



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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Liquidation of Local Travel

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS: _____

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Liquidation Report	1	2	
2	Duly Approved Disbursement Voucher	1	2	
3	Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee	1	2	
4	Copy of previously approved itinerary of travel	1	2	
5	Revised Itinerary of travel if the previous approved itinerary was not followed.	1	2	
6	Revised or Supplemental Office Order or any proof supporting the change of schedule.	1	2	
7	Certification of Expenses not Requiring Receipts (CERR) (for expenses amounting to P300.00 or less)	1	2	
8	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	1	2	
9	Certificate of Appearance/attendance	1	2	
10	Official Receipt (OR) in case of refund of excess cash advance	1	2	
11	Certificate of travel completed	1	2	

Other Documents: _____
(as needed)

Reminders! Liquidation period: Travel – within 30 days after return (COA Circular No. 97-002)

Checked by:

 Liquidation Report Checker



Republic of the Philippines
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CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Liquidation of Salaries, Wages, Honoraria, Allowances, and Other Personnel Benefits (Personnel Services (PS) transactions only)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLY:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1.	Liquidation Report	1	2	
2.	Duly Approved Disbursement Voucher	1	2	
3.	Payroll, duly accomplished and signed	1	2	

Other Documents: (as needed)	
---	--

Reminders! Liquidation period: Payroll – immediately after payment (COA Circular No. 97-002)

Checked by:

Liquidation Report Checker



Republic of the Philippines
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Schools Division Office of Tacurong City

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

Liquidation of Honoraria for Speakers/Lecturers and Prizes

(MOOE transactions only)

Authorized Personnel: Cashier, Administrative Officer V (AO V), and Schools Division Superintendent (SDS)

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLY:	

PARTICULARS:	
---------------------	--

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1.	Liquidation Report	1	2	
2.	Duly Approved Disbursement Voucher	1	2	
3.	Payroll, duly accomplished and signed	1	2	
4.	Picture of Speaker/Lecturer during presentation	1	2	

Other Documents: (as needed)	
---	--

**Reminders! Liquidation period: Special Purpose – within 5 days after conduct of the activities
(COA Circular No. 97-002)**

Checked by:

Liquidation Report Checker



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4. ADDITIONAL REMINDERS

Note 1: Preparation of documentary requirements shall be in 2 sets (1 – original copy and 1 photocopy) 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. 2012-001 dated June 14, 2012.

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 personnel/program holder, Budget Officer and Head of the Agency and part of the supporting documents needed to attach in every transaction except for Trust fund transaction.

Note 4: Additional Supporting documents may be required by the Accounting 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 – Chief

For SGOD – Chief

For OSDS – Assistant Schools Division Superintendent

Note 7: Color Coding DV Forms.

For PS – Pink Bond Paper

For MOOE – Yellow Bond Paper

For Trust Fund & Provident Fund – Green Bond Paper

Note 8: All funds, including Regular Funds, Trust Funds, and other special or fiduciary funds, shall be subjected to the same procurement process in accordance with R.A 12009.

Note 9: Documentary requirements may be subject to change in accordance with new or revised issuances from the concerned government agencies.

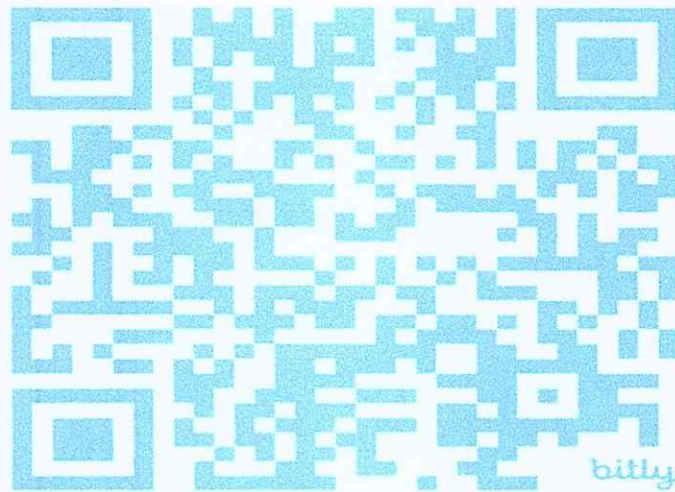
Note 10: No incidental expenses shall be granted for travel within a 50-kilometer radius. Only actual transportation costs and meal expenses shall be reimbursed.



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5. Annexes. **SAMPLE FORMS** (you can browse through link or QR Code)

<https://bit.ly/3QJqJUA>





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6. Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators

1.0 Purpose

This Circular is issued to prescribe the guidelines on the grant of honoraria to lecturers, resource persons, coordinators and facilitators in seminars, training programs, and other similar activities.

Guidelines

1. Government personnel who act as lecturers, resource persons, coordinators or facilitators in other government agencies which are outside of their mother agencies, may be paid honoraria at such rates as may be determined by the agency authorities concerned in accordance with the succeeding guidelines.

2. In view of the expertise of lecturers, resource persons, coordinators or facilitators, the minimum honoraria rates shall be two (2) times their hourly rates based on their monthly salaries at 22 work days per month, and 8 work hours per day. Such honoraria rates may be raised further but not exceeding the maximum honoraria rates of two (2) times the hourly rate for a position of Professor VI, step 1 of SG-29, depending on the difficulty and complexity of the subject matter, the professional qualifications of the lecturers, resource persons, coordinators and facilitators, and the position levels of the participants. Furthermore, the honoraria to be paid shall correspond to the number of actual lecture/training hours plus equal number of hours for preparation.

The following formula shall serve as guide in the computation of the minimum and maximum honoraria to be paid given a group of fifty (50) seminar/workshop/training participants:

$$\text{Honorarium} = (0.023) (\text{Monthly Salary Rate}) (\text{number of actual lecture/training hours})$$

Sample Computation:

Monthly Salary Rate	45,689.00
Actual Lecture/training hours	5 hours

$$\text{Honorarium} = (0.023) (45,689.00) (5)$$

$$\text{Honorarium} = \text{P}1,055.85$$

3. Lecturers, resource persons, coordinators and facilitators from the private sector may be paid honoraria at such rates as may be determined by the agency authorities concerned and by using the above formula as guides.

4. Honoraria **shall not be granted** to the designated lecturers, resource persons and facilitators within their respective sponsoring agencies as such services are deemed part of the duties and responsibilities of their appointive positions to disseminate information, to clarify issues and concerns and to interact with clients and/or implementers of agency mandates.



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REFERENCES:

- **COA Circular No. 2012-001 (June 14, 2012)**
Revised Guidelines and Documentary Requirements for Common Government Transactions
- **Presidential Decree No. 1445**
(Government Auditing Code of the Philippines)
- **COA Circular No. 97-002**
Title: "Rules and Regulations on the Granting, Utilization and Liquidation of Cash Advances"
- **Republic Act No. 12009**
Title: "New Government Procurement Act"
- **COA Circular No. 2015-007**
Date: October 22, 2015
Subject: Prescribing the Government Accounting Manual (GAM) for Use of All National Government Agencies (NGAs)



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

ACCOUNTING PERSONNEL

JONEL G. SOLOMON
Accountant III

JERALDEN L. PALADIN
Administrative Assistant III

RUBYLYN L. ALCONERA
Administrative Assistant III

ALJOY MARIE A. NICOLAS
Administrative Assistant III

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