



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

June 4, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 105

UPDATED DOCUMENTARY REQUIREMENTS ON THE VARIOUS SCHOOL FINANCIAL TRANSACTIONS

To: School Heads
School Administrative Officer II
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; and
 - b. to minimize the return of the monthly liquidation report for compliance due to lacking documents.
3. Attached herewith are the link and QR code, the updated list of documentary requirements, and the corresponding notes and guidelines.
4. **Effective July 1, 2026**, all schools shall adopt the updated documentary requirements. The prescribed checklist and supporting documents shall be attached to every Disbursement Voucher.
5. All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified.
6. 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
JCS/OSDS/DM/ UPDATED REVISED DOCUMENTARY REQUIREMENTS ON VARIOUS SCHOOL FINANCIAL TRANSACTIONS/June 4, 2026



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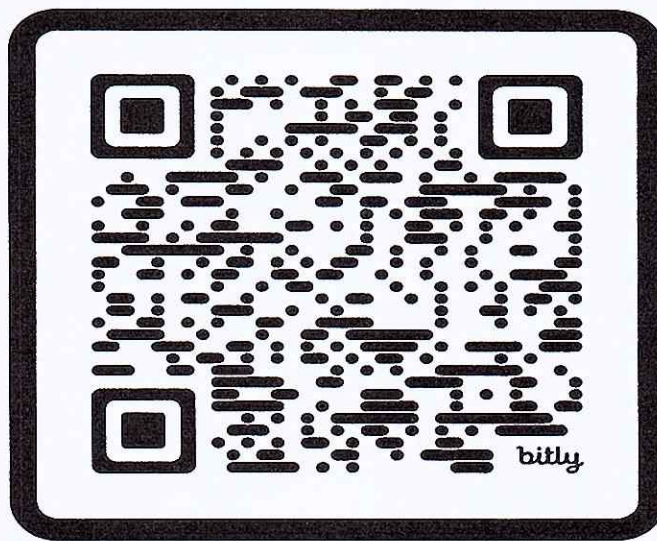


Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

Enclosure to Division Memo OSDS No. _____ s. 2026

**A. LINK AND QR CODE OF UPDATED DOCUMENTARY REQUIREMENTS ON THE
VARIOUS SCHOOL FINANCIAL TRANSACTIONS**

<https://bit.ly/4x4wFYQ>



SCAN ME

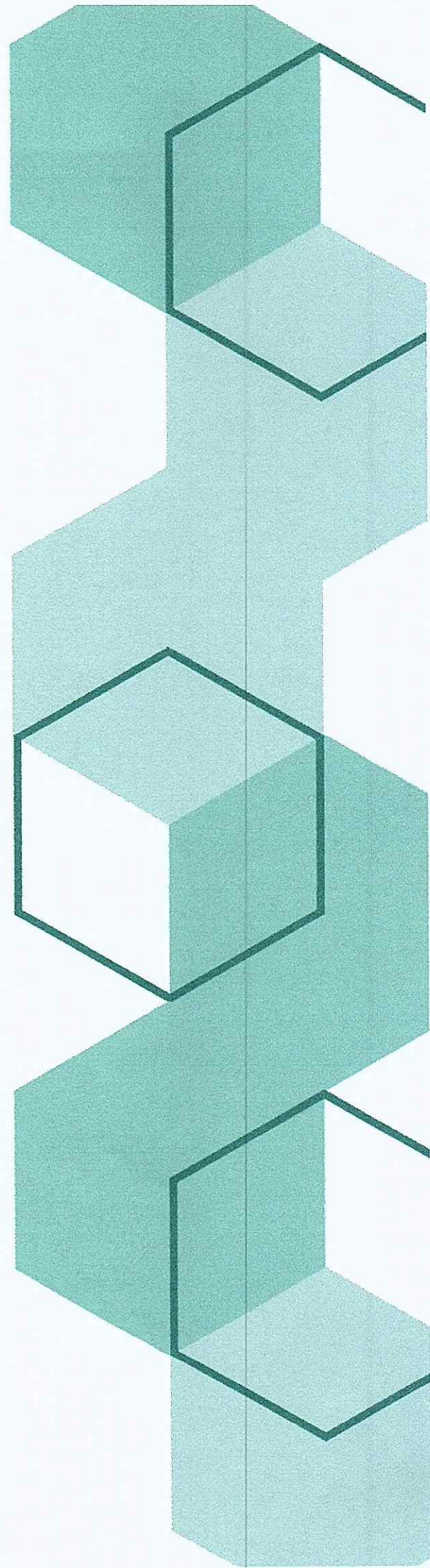


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SCHOOL MODE

LIST OF DOCUMENTARY REQUIREMENTS
FOR
SCHOOL FINANCIAL TRANSACTIONS

ACCOUNTING SECTION





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

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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 to all public schools**. 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 in the public schools, including but not limited to:

- ❖ Cash advances and liquidation of expenses;
- ❖ Procurement of goods and services under various modes; and
- ❖ Reimbursements, travel claims, and utility expenses;

This shall apply to all concerned personnel, including division-based personnel, program holders, end-users, school heads, school -based administrative and finance personnel, and other officials involved in the preparation, submission, review, and liquidation of MOOE fund.

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.

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



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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., procurement, cash advance, liquidation, reimbursements, and other claims).
- Documents must be consistent and free from discrepancies, particularly in amounts, dates, and names of payees.
- 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.



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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.

- **School Administrative and Finance Personnel**
 - 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.

- **School Head**
 - shall approve transactions that are complete, lawful, and properly supported by documentary requirements as certified by the Cluster/School Bookkeeper.



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3. Checklist of Documentary Requirements



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Department of Education
Region XII
Schools Division Office of Tacurong City

3.1

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:	
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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 Summary of Budget (SOB)	1	1	
4	Approved application for bond and/or Fidelity Bond for the year	1	1	
5	Certification (from Accounting Office) * Retrieved Liquidation Report (School Copy) * Submitted and Completed Liquidation Report * Encoded Quarterly School disbursements in the MOOE Web System	1	1	

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 in- charge



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, ARAL, SBFP, SNED & GPP – 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), 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	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 in -charge



Republic of the Philippines
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CHECKLIST OF DOCUMENTARY REQUIREMENTS

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

REIMBURSEMENT OF TRAVEL ACCOUNT CODE: 5020101000

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)	3		
2	Itinerary of Travel, duly accomplished and signed	1	1	
3	Memorandum or Invitation, duly signed	1	1	
4	Authority to Travel, duly signed (Outside Tacurong City)	1	1	
5	Approved Locator Slip, within Tacurong City	1	1	
6	Certificate of Appearance	1	1	
7	Flight details/Itinerary Receipt (if with airfare) (Submission of an electronic copy is allowed)	1	1	
8	Boarding pass (if with airfare) (Submission of an electronic copy is allowed)	1	1	
9	Official Receipts (ORs)/Bus tickets/Toll Receipts and others (Submission of an electronic copy is allowed)	1	1	
10	Reimbursement Expense Receipts (RERs)- above 300 - 1,000 expenses without receipt, duly accomplished and signed	1	1	
11	Certificate of Expenses Not Requiring Receipts (300 & below expenses without receipt), duly accomplished and signed	1	1	
12	Certificate of Travel Completed, duly accomplished and signed	1	1	

Note: Please attached the Official Receipt of Registration Fee if it is paid through bank.

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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

Internet/Cable/Electricity/Water Expense

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

PARTICULARS:	
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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

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	3		
2	Billing Statement/Statement of Account (<i>electronic copies shall be accepted.</i>)	1	1	
3	Official Receipt/Sales or Service Invoice	1	1	
4	BIR 2307	1	1	

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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

Fidelity Bond Premium

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

PARTICULARS:	
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Account Title	Account Code
Fidelity Bond Premiums	5021502000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	3		
2	Receipt/Bank Deposit	1	1	
3	Confirmation Letter	1	1	
4	List of Accountable Officers	1	1	

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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

Telephone Expenses- Mobile/Landline

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

PARTICULARS: _____

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

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (<i>duly signed</i>)	3		
2	Certification from the Head of Agency, <i>if applicable (required only for claimants of telephone/mobile communication expenses).</i>	1	1	
3	Billing Statement/Statement of Account (for plan holder)	1	1	
4	Approved Daily Time Record (DTR), <i>if applicable (required only for claimants of telephone/mobile communication expenses)</i>	1	1	
5	Sales/Service Invoice or Official Receipt	1	1	

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

Other Documents: _____
(as needed)

2. General Guidelines on the Reimbursement of Communication Expenses

a. Communication expenses incurred locally

The payment or reimbursement of communication expenses shall be based on the number of days of actual work performance in a month, as follows:

Total Number of Days of Actual Work Performance in a Month**	Communication Expenses for the Month
1 to 5	25% of the monthly communication expense
6 to 11	50% of the monthly communication expense
12 to 16	75% of the monthly communication expense
17 and more	100% of the monthly communication expense

** Please refer to Items 6.6 and 6.7 of the DBM Budget Circular 2024-2 for the list of instances that shall or shall not be construed as actual work performance.

Checked by: _____

Cluster/School Bookkeeper



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

Watchman Services and/or Janitorial Expenses

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

PARTICULARS:	
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Account Title	Account Code
Security Services	5021203000
Janitorial Services	5021202000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	3		
2	Contract of Service (notarized /received by COA)	1	1	
3	Undertaking	1	1	
4	Approved Daily Time Record (DTR)	1	1	

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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

Other General Services (Labor)

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

PARTICULARS: _____

Account Title	Account Code
Other General Services	5021299000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	3		
2	Pakyaw Agreement	1	1	
3	Payroll	1	1	
4	Pictures (before, during and after)	1	1	

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

Checked by:

Cluster/School Bookkeeper



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

Accountable Form Expense

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

PARTICULARS: _____

Account Title	Account Code
Accountable Form Expenses	5020302000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	3		
2	Government Servicing Bank Form (<i>Authority to Debit Form</i>)	1	1	

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

Representation Expense

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

PARTICULARS: _____

Account Title	Account Code
Representation Expenses	5029903000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	3		
2	Purchase Request	1	1	
3	Attendance Sheet	1	1	
4	Pictures (during meeting)	1	1	
5	Pictures (Meals or Snacks)	1	1	
6	Official Receipt/Sales Invoice or Certificate of Expenses Not Requiring Receipts for purchases P300 below; RER for P301-P1000	1	1	

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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

Training Expense - Honorarium

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

PARTICULARS:	
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Account Title	Account Code
Training Expenses	5020201000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	3		
2	School Memorandum	1	1	
3	Approved PPAs	1	1	
4	Approved Payroll	1	1	

Other Documents: (as needed)	

Checked by:

Cluster/School Bookkeeper



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

Training Expense- Seminar Attended

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

PARTICULARS:

Account Title	Account Code
Training Expenses	5020201000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	3		
2	Memorandum or Invitation Letter	1	1	
3	Approved Travel Order (secure first before the payment of registration fee)	1	1	
4	Official Receipt for the Registration Fee or, if unavailable, a validated bank deposit slip stamped "RECEIVED" or "PAID" by the bank.	1	1	

Note: For registration paid through bank, please attached the original Official Receipt on the DV for the reimbursement of travel

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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

Environmental Fees

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

PARTICULARS:	
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Account Title	Account Code
Environmental/Sanitary Services	5021201000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), Box A (duly signed)	3		
2	Billing Statement	1	1	
3	Official Receipt	1	1	

Other Documents: (as needed)	
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Checked by:

Cluster/School Bookkeeper



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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)

Other Professional Services

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

PARTICULARS:	
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Account Title	Account Code
Other Professional Services	5021199000

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV), <i>Box A (duly signed)</i>	3		
2	Billing Statement	1	1	
3	Official Receipt	1	1	

Other Documents: (as needed)	

Checked by:

Cluster/School Bookkeeper



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Schools Division Office of Tacurong City

3.2

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)	3		
2	Signed Market Scoping, from Program Holder or end-user	1	1	
3	Approved PPAs	1	1	
4	Justification for Procurement outside PS-DBM, if applicable	1	1	
5	Memorandum or Invitation letter	1	1	
6	Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section	1	1	
8	Authorization from the HOPE for choosing Direct Acquisition as Mode of Procurement	1	1	
9	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	
10	Delivery receipt duly received	1	1	
11	Requisition and Issuance Slip (RIS)	1	1	
12	Property Acknowledgement Receipt (PAR), for equipment. (P50,000.00 and above)	1	1	
13	Inventory Custodian Slip (ICS), (below P50,000.00)	1	1	
14	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	
15	Letter to the Auditor	1	1	
16	Acknowledgement Receipt (for training kits, Polo Shirt and others)	1	1	
17	Attendance (for meetings/seminars)	1	1	
18	Pictures (Training/Meeting proper, polo Shirt, Tarpaulin, Food and supplies)	1	1	
19	Official Receipt/Sales or Service Invoice (for reimbursement)	1	1	



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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:	
--------------	--

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



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	February 28, 2005 (Annex A-T) and any future amendments thereof.			
12	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	
13	Delivery receipt duly received	1	1	
14	Requisition and Issuance Slip (RIS)- for supplies or Property Acknowledgement Receipt (PAR), for equipment. (P50,000.00 and above)	1	1	
15	Inventory Custodian Slip (ICS), (below P50,000.00)	1	1	
16	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	
17	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	
18	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	Letter to the Auditor	1	1	
20	Acknowledgement Receipt (for training kits, Polo Shirt and others)	1	1	
21	For procurement of drugs and medicines: * Certificate of product registration from Food and Drug Administration (FDA) *Certificate of good manufacturing practices from FDA *Batch release certificate from FDA	1	1	



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	<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>			
22	Attendance (for meetings/seminars)	1	1	
23	Pictures (Polo Shirt, Tarpaulin, Food and Supplies)	1	1	
24	BIR FORM 2307	1	1	

Other Documents: (as needed)	

Checked by:

Cluster/School Bookkeeper



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3.3

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)

MONTHLY SCHOOL MOOE LIQUIDATION REPORT

SCHOOL:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

(Copy 1 – COA , Copy 2 – Accounting , Copy 3 – School)

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Liquidation Report (Appendix 44)	1	2	
2	Attendance Sheet and MOVs during Cluster/School C.A.R.E Day	1	2	
3	Approved SMCP	1	2	
4	Approved APP	1	2	
5	Approved School Operating Budget (SOB)	1	2	
6	DV of Cash Advance	1	2	
7	ADA (From Cash Section)	1	2	
8	Acknowledgement of Teachers for MOOE received by Schools.	1	2	
9	CDR	1	2	
10	Bank Reconciliation	1	2	
11	List of Outstanding Check	1	2	
12	Bank Statement	1	2	
13	List of Cancelled/Stale Check	1	2	
14	Cancelled/Stale Check	1	2	
15	ACIC should be attached before the DV of each transaction.	1	2	
16	Photocopy of Issued Check, shall be attached to the front of Approved Disbursement Voucher	1	2	
17	Approved Disbursement Voucher	1	2	
18	Complete and Accurate Supporting Documents	1	1 (Only for School Copy)	

(Copy 1 – COA, Copy 2 – School , Copy 3 – Accounting)

Checked by:

Liquidation Report Checker



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4. Additional Reminders:

1. *The Checklist of Documentary Requirements for Monthly School MOOE Liquidation shall be attached in the front of Liquidation Report Form.*

2. *The Disbursement Voucher (DV) and ALL supporting documents must be arranged in **reverse chronological order**.*

3. *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**.*

4. *Schools shall establish a cut-off date for the issuance of checks on or before the **25th day of each month**. Transactions beyond this date shall be processed in the succeeding month, except in emergency cases such as urgent repairs of water and electrical systems and payment for electricity and water expenses, subject to compliance with applicable procurement and accounting procedures.*

This measure is implemented to provide sufficient time for the Administrative Assistant III (ADAS III) and Administrative Assistant II (ADAS II) to reconcile records, review, and properly sort all supporting documents for accurate and timely liquidation.

5. *Payment of Repair & Maintenance (School Equipment, Water Equipment and Electrical equipment, procurement of supplies and other supplies and materials and for representation expenses **under Direct Acquisition** the Authority shall be given to the Administrative Officer II.*

6. *For training, seminars, or other activities, the Program Holder/s shall be responsible for the preparation and submission of the attendance sheet, acknowledgement receipt (if kits or materials are provided), payroll, and documentation photos. These documents shall be submitted to the Administrative Officer II (AO II) within two (2) days after the conduct of the program.*

7. Disbursement Voucher Signatories

- **Box A:** Assistant School Head
- **Box C:** Cluster/School Bookkeeper
- **Box D:** School Head

*In the absence of an Assistant School Head, the School Head shall assume the responsibilities and signatories for **Box A and Box D** accordingly.*



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5. IRR OF RA 12009

THE IMPLEMENTING RULES AND REGULATIONS
OF REPUBLIC ACT NO. 12009
OR THE NEW GOVERNMENT PROCUREMENT ACT

RULE I
GENERAL PROVISIONS

Section 1. Short Title and Purpose

This Implementing Rules and Regulations, hereinafter called the IRR, is issued pursuant to Section 112 of Republic Act (RA) No. 12009, otherwise known as the "New Government Procurement Act," for the purpose of prescribing the necessary rules and regulations for the procurement activities of the Government of the Philippines (GoP), in accordance with the state policies and principles declared under the Act.

This IRR is formulated to assist Procuring Entities in the conduct of procurement planning up to contract implementation to facilitate government procurement and delivery of public service.

Section 2. Declaration of Policy

The provisions of this IRR are in line with the commitment of the GoP to promote the ideals of good governance with a view towards transparency, competitiveness, efficiency, proportionality, accountability, public monitoring, procurement professionalization, and sustainability in government procurement.

The State aims to achieve value for money in government procurement to ensure that public funds are utilized effectively and responsibly.

In case of doubt in the application, interpretation, and construction of any of the provisions under RA No. 12009 and this IRR, the same shall be resolved in favor of government procurement.

Section 3. Governing Principles on Government Procurement

Procurements by all branches and instrumentalities of the national government, its departments, bureaus, offices, and agencies, including state universities and colleges (SUCs), government-owned or controlled corporations (GOCCs), government financial institutions (GFIs), and local government units (LGUs), shall, in all cases, be governed by these principles:

- a) Transparency in the procurement process by providing access to all related information consistent with open contracting practices and



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standards that enable disclosure of data and facilitates information sharing related to all pertinent stages of procurement, as the case may be, to foster public trust by ensuring that all stakeholders have access to procurement information:

- b) Competitiveness by ensuring equal opportunity for all eligible and qualified suppliers, manufacturers, distributors, contractors, consultants, and service providers, whether public or private;
- c) Efficiency by implementing an organized, uniform, and straightforward procurement process through the use of emerging technologies and innovative solutions to attract a broader range of bidders and improve quality and cost-effectiveness in government procurement;
- d) Proportionality by ensuring that the conditions and parameters in the development of requirements, choice of procurement mode, and implementation of contracts shall be reasonably proportional to the needs and circumstances of the Procuring Entity, and the nature, scale and complexity of the project to be procured to ensure fair competition;
- e) Accountability where public officials and personnel take responsibility for their actions, decisions, and performance in the use of public resources and adhere to ethical standards. When warranted by circumstances, public officials and personnel directly or indirectly involved in the procurement process and in the implementation of contracts are investigated and held accountable for their actions, in accordance with applicable laws, rules, and regulations;
- f) Participatory procurement through public monitoring of the procurement process and the implementation of contracts to guarantee that every step is in accordance with the provisions of the Act and this IRR, and to ensure prudent and judicious use of government resources;
- g) Sustainability in the procurement process which covers the whole life cycle of a property, ensures value for money and maximum benefits to society and the economy, and engenders minimal impact to the environment; and
- h) Professionalism in procurement through the development of qualification standards and a competency and certification framework for procurement practitioners, and the adoption of a code of ethics that shall be observed by public procurement professionals.



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Section 32. Direct Acquisition

32.1 Direct Acquisition is a mode of procurement of CSE not available in the PS-DBM, Non-CSE, and services with ABC not exceeding Two Hundred Thousand Pesos (P200,000.00), where the Procuring Entity, without need to conduct a canvass or request for quotations, may procure directly from any known and reputable sources. Goods covered under this mode may be procured from stores, such as but not limited to, department store, depot, fast food chain, grocery and supermarket, wholesale and retail store, convenience store, clothing and apparel store, bookstore, drugstore and pharmacy, automotive parts and accessories store, construction and hardware store, and online stores. Services may be procured from service providers, such as but not limited to, furniture repair, automotive service, restoration service, machine and fabrication, and other related services.

32.2 Procurement of goods and services through Direct Acquisition shall be reflected in the APP.

Goods to be procured through Direct Acquisition and paid using petty cash, or by way of reimbursements, including foreseeable emergencies, which cannot be itemized, shall be identified as Miscellaneous Items in the APP.

The use of the Petty Cash Fund as a type of disbursement shall be in accordance with the COA Circular No. 2012-001 dated 14 June 2012, and subsequent relevant rules and regulations.

32.3 The HoPE may authorize the End-User or Implementing Unit to directly purchase from any known and reputable source with legal, technical, and financial capacity, based on any of the following:

- a) The Suppliers are registered with the PhilGEPS as verified from the PhilGEPS website;
- b) The goods are available in electronic commerce platforms for delivery or pick up at such date and time identified by the Procuring Entity; and
- c) The goods are readily available off-the-shelf and can be picked up or delivered immediately.

Provided, That Procuring Entities shall procure only from sources that issue invoices compliant with the rules of the BIR or other documents evidencing delivery and payment acceptable to the COA.



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Section 34. Small Value Procurement

34.1 Small Value Procurement (SVP) is a mode of procurement whereby the Procuring Entity requests for the submission of at least three (3) price quotations for Goods not available in the PS-DBM, Infrastructure Projects, and Consulting Services.

The receipt of one (1) quotation is sufficient to proceed with the evaluation of bidders: Provided, That, the amount involved does not exceed Two Million Pesos (₱2,000,000.00), subject to the periodic review of the threshold amount and adjustments as may be deemed appropriate by the GPPB.

34.2 In case of LGUs, the current threshold amount shall be as follows:

CLASSIFICATION OF LGUs	MAXIMUM AMOUNT (in Philippine Peso)		
	Province	City	Municipality
1 st Class	2,000,000	2,000,000	400,000
2 nd Class	2,000,000	2,000,000	400,000
3 rd Class	2,000,000	1,600,000	400,000
4 th Class	1,600,000	1,200,000	200,000
5 th Class	1,200,000	800,000	200,000

For *Barangays* ₱100,000

The GPPB is authorized to adjust the threshold amount based on the LGU income classification.

The threshold amount shall be applicable in the procurement of Goods, Infrastructure Projects, and Consulting Services.

34.3 Under this mode of procurement, the following procedure shall be observed:

- a) The End-User or Implementing Unit shall submit a request for SVP to the BAC. The request shall indicate the Technical Specifications, Scope of Work, Terms of Reference, as the case may be, ABC and other terms and conditions.
- b) Except for those with ABCs equal to Two Hundred Thousand Pesos (₱200,000.00) and below which shall not require posting, RFQ or Request for Proposal (RFP) shall be posted for a period of three (3)



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calendar days on the PhilGEPS website, website of the Procuring Entity, if available, and at any conspicuous place reserved for this purpose in the premises of the Procuring Entity.

- c) The BAC shall prepare and send the RFQs or RFPs to at least three (3) suppliers, contractors or consultants of known qualifications, as the case may be. Apart from the intended recipients of the RFQs or RFPs, those who responded to any of the required postings shall be allowed to participate. Receipt of at least one (1) quotation is sufficient to proceed with the evaluation thereof.
- d) In case no price quotation is received from the suppliers, the Procuring Entity may extend the deadline for submission of price quotation until receipt of at least a single price quotation; but the extension shall not go beyond the validity of the corresponding appropriations.
- e) Pre-bid conference may be conducted at the discretion of the BAC in order to explain the requirements, terms, and conditions stipulated in the RFQ or RFP.
- f) After the deadline for submission of quotations or proposals, an Abstract of Quotations or Ratings shall be prepared setting forth the names of those who responded to the RFQ or RFP, and their corresponding price quotations or ratings.
- g) The BAC shall recommend to the HoPE the award of a contract in favor of the supplier, contractor, or consultant with the LCRB, MEARB, MARB or HRRB. In case of approval, the HoPE shall immediately enter into contract with the said supplier, contractor, or consultant.



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6. Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators (DBM Circular 2007-1)

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.

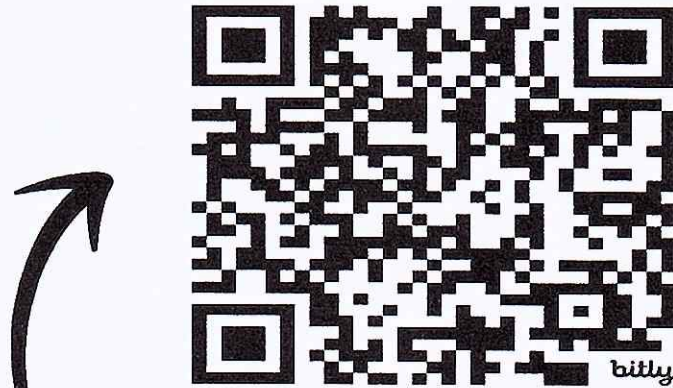
4. Honoraria **shall not be granted** to the designated lecturers, resource persons and facilitators within their respective sponsoring agencies as such services are deemed part of the duties and responsibilities of their appointive positions to disseminate information, to clarify issues and concerns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



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7. Annexes. SCHOOL ACCOUNTING FORMS
(you can browse through link or QR Code)

bit.ly/43FRaO4



Scan me

1. ACKNOWLEDGEMENT RECEIPT (AR)
2. ATTENDANCE SHEET & PHOTOS TEMPLATE (CARE DAY)
3. AUTHORITY TO PROCEED WITH DIRECT ACQUISITION TEMPLATE
4. BUDGET UTILIZATION REQUEST AND STATUS (BURS) TRUST FUND
5. CERTIFICATE OF EXPENSES NOT REQUIRING RECEIPTS (COENRR) 300 BELOW
6. CERTIFICATE OF TRAVEL COMPLETED (CTC)
7. DISBURSEMENT VOUCHER (DV) MOOE
8. DISBURSEMENT VOUCHER (DV) TRUST FUND
9. ISSUES AND CONCERN TEMPLATE DURING C.A.R.E DAY
10. ITINERARY of TRAVEL (IoT)
11. LIQUIDATION REPORT (LR)
12. LIST OF CANCELLED OR STALE CHECKS ISSUED
13. MARKET SCOPING TEMPLATE
14. OBLIGATION REQUEST SLIP (ORS)
15. PAYROLL - HONORARIUM AND PRIZES
16. PURCHASE REQUEST (PR) SCHOOL
17. REIMBURSEMENT EXPENSE RECEIPT (RER) 301-1,000
18. REQUEST FOR AUTHORITY TO PURCHASE OUTSIDE PS-DBM



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8. 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)



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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

KELVIN MARK A. APUD
Administrative Assistant II

BIBSY RUBY R. ARADANAS
Administrative Assistant III