



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

June 1, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 106

ADOPTION AND IMPLEMENTATION OF THE S.P.A.R.D.L.E MANUAL: A GUIDE FOR SCHOOL MOOE OPERATIONS

To: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
School Heads
School – based Administrative Officer II
School- based Finance Personnel
All Others Concerned

1. In line with the Department of Education's commitment to strengthen financial management systems and ensure the efficient, transparent, and accountable utilization of School Maintenance and Other Operating Expenses (MOOE), this Office hereby establishes and implements the **SPARDLE Manual: A Guide for School MOOE Operations** in all public elementary and secondary schools in the Schools Division of Tacurong City.
2. The SPARDLE Manual Guide serves as a comprehensive framework that outlines the standard procedures and processes governing school MOOE operations, as follows:
 - a. **S**trategic School Planning
 - b. **P**reparation and Presentation of School Plans
 - c. **A**pproval of Budget Plans, SOBs and PPAs
 - d. **R**quest for Fund Release (Downloading)
 - e. **D**isbursement
 - f. **L**iquidation
 - g. **E**valuation
3. This SPARDLE Manual aims to:
 - a. standardize school financial management processes across all public schools;
 - b. strengthen fiscal accountability, transparency, and compliance with existing government rules and regulations;
 - c. improve planning, budgeting, implementation, monitoring, and reporting of MOOE-funded activities; and
 - d. enhance the efficiency and effectiveness of school operations through proper financial management practices.



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4. A copy of the SPARDLE Manual Guide shall be disseminated to all concerned personnel and shall serve as the primary reference in the implementation of school MOOE operations.
5. Attached are the **QR Code and link** containing the SPARDLE Manual in accordance with existing government accounting, auditing, and financial regulations.
6. All School Heads, School-Based Administrative Officer IIs (AO IIs), Finance Personnel, and other concerned school personnel are hereby directed to familiarize themselves with and strictly adhere to the provisions of the SPARDLE Manual Guide in the planning, budgeting, utilization, monitoring, liquidation, and reporting of Maintenance and Other Operating Expenses (MOOE) funds.
7. Effective **July 1, 2026**, all schools shall strictly adhere to follow the SPARDLE Manual.
8. All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified.
9. For information, guidance, and strict compliance of all personnel concerned.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.
Reference: CQA Circular No. 2012-01 and other government-related issuances.
Allotment: None.
To be included in the perpetual index under
FORMS RECORDS

JGS/OSDS/DM/ ADOPTION AND IMPLEMENTATION OF THE S.P.A.R.D.L.E MANUAL: A GUIDE FOR SCHOOL MOOE OPERATIONS/June 1, 2026



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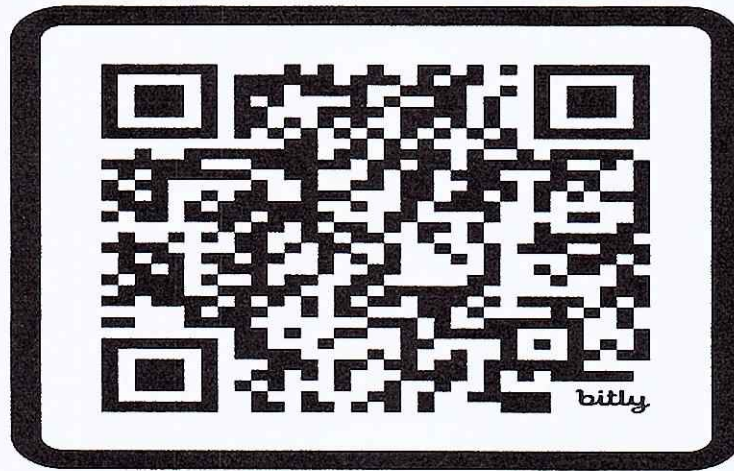


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Enclosure to Division Memo OSDS No. _____ s. 2026

QR CODE AND LINK for SPARDLE Manual

<https://bit.ly/4a210AO>



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SPARDLE

A GUIDE FOR SCHOOL
MOOE OPERATIONS



Strategic
School
Planning



Preparation &
Presentation of
School Budget



Approval of
Plans, PPAs,
& SOB



Request for
Fund Release



Disbursement
& Payment
Processing



Liquidation &
Financial
Reporting



Evaluation

A comprehensive guide to streamlining the School MOOE process, providing a more efficient, organized, and convenient system for school planning preparation, utilization, fund management, and financial reporting.



0919-065-6425, 064-562-4880





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I. Introduction

Effective financial management is essential to the successful implementation of School Programs, Projects, and Activities (PPAs). Public learning centers, headed by the school head as custodian of Maintenance and Other Operating Expenses (MOOE) funds, are mandated to ensure that all financial transactions are undertaken in accordance with existing government accounting, auditing, budgeting, procurement laws, rules, and regulations.

This includes adherence to Presidential Decree No. 1445, COA Circular No. 2012-001 (Revised Guidelines and Documentary Requirements for Common Government Transactions), relevant issuances of the Commission on Audit (COA), and DepEd Order No. 008, s. 2019, *Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools, Including Other Funds Managed by Schools*, as well as other applicable DepEd policies, rules, and issuances.

In this context, the **SPARDLE Process Cycle** is introduced as a systematic and comprehensive framework designed to guide schools in managing financial transactions from planning to evaluation. It provides a clear and sequential process that ensures proper budgeting, authorization, fund utilization, and accountability.

Specifically, the **SPARDLE Process Cycle** enables school heads, bookkeepers, disbursing officers, administrative officer II, program holders and other concerned personnel to effectively carry out financial responsibilities by ensuring that: (1) all PPA designs/proposals are aligned with approved plans and budgets; (2) funds are requested and utilized in accordance with applicable guidelines; (3) disbursements are supported with complete and valid documentary requirements; and (4) all expenses are properly accounted for and evaluated.

By institutionalizing this process, schools can strengthen internal controls, promote transparency, and ensure the efficient use of resources or value of money. Ultimately, the **SPARDLE Process Cycle** supports schools in achieving their educational objectives while upholding the highest standards of public financial accountability.



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II. Purpose

The **SPARDLE Process Cycle** is established to provide a clear, systematic, and standardized framework for managing school financial transactions. It aims to ensure that all financial activities—from planning and budgeting to disbursement, liquidation, and evaluation—are carried out in an orderly, transparent, and accountable manner.

Specifically, this process aims to:

- guide school officials and personnel in the proper execution of financial procedures in accordance with existing laws, rules, and regulations, particularly Presidential Decree No. 1445 and issuances of the Commission on Audit;
- ensure that all Programs, Projects, and Activities (PPAs) are aligned with approved plans, budgets, and procurement requirements;
- promote accuracy, completeness, and timeliness in the preparation and submission of financial documents;
- strengthen internal controls to prevent irregular, unnecessary, excessive, or unauthorized expenditures; and
- enhance accountability and transparency in the utilization of public funds at the school level.

III. Scope and Coverage

This document covers all financial transactions undertaken by schools, from the initial stage of planning up to the final evaluation of fund utilization, following the SPARDLE Process Cycle.

It specifically includes:

1. All Programs, Projects, and Activities (PPAs) funded through government appropriations and other authorized sources;
2. All stages of the financial process, namely: School Planning, Presentation of Budget, Approval of Plans and Budgets, Request for Downloading of Funds, Disbursement, Liquidation, and Evaluation;
3. All types of expenditures applicable to schools, including but not limited to Maintenance and Other Operating Expenses (MOOE)
4. All concerned school personnel involved in financial management, including School Heads, Administrative Officer II, Bookkeepers, Disbursing Officers, and Program Holders; and
5. Compliance with applicable government accounting, auditing, budgeting, and procurement rules and regulations issued by oversight agencies.



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This shall apply to all public elementary and secondary schools implementing financial transactions and shall serve as a guide in ensuring consistency, compliance, uniformity and efficiency in school financial operations.

SPARDLE PROCESS CYCLE

Phase	Code	Term	Description
1	S	Strategic School Planning	Identification and prioritization of school needs, programs, and activities aligned with goals and budget ceilings.
2	P	Preparation and Presentation of School Budget	Development and submission of all Budget Plans, proposed School Operating Budget (SOB) based on identified PPAs.
3	A	Approval and Authorization of Plans, PPAs, and SOBs	Review, validation, and approval of plans and budget by authorized officials.
4	R	Request for Fund Release (Downloading)	Processing and submission of requests for the release/download of funds from the division office.
5	D	Disbursement and Payment Processing	Utilization of funds through proper procurement and payment procedures.
6	L	Liquidation and Financial Reporting	Documentation and reporting of all expenses with complete supporting documents.
7	E	Evaluation	Review and assessment of the completeness and accuracy of submitted school liquidation.



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IV. PHASE 1: Strategic School Planning

Key Considerations	<p>The school shall be duly informed of its annual MOOE allocation through the issuance of a Division Memorandum.</p>
	<p>The School Head shall convene a meeting with the School Planning Team, School Governing Council, School Finance Personnel, Administrative Personnel, and Program Holders to review the accomplishments of the Annual Implementation Plan (AIP), as derived from the School Improvement Plan (SIP), and to discuss the school's annual MOOE allocation as indicated in the Division Memorandum.</p>
	<p>The school shall conduct a School Situation Analysis (SSA), covering key areas such as enrollment, performance indicators, resources, and financial reports.</p>
	<p>Program Holders shall conduct Market Scoping before the approval of Programs, Projects, and Activities (PPAs). In accordance with Republic Act No. 12009, no procurement activity shall be undertaken without the conduct of Market Scoping.</p>
	<p>The school shall craft the Project Work Plan and Budget Matrix.</p>
	<p>The school shall identify and prioritize annual targets and performance indicators aligned with the SIP, MOOE allocation, and other available school funds, ensuring consistency with applicable DepEd issuances, accounting, and auditing rules and regulations.</p>
	<p>The school shall prepare and finalize the Annual Improvement Plan (AIP), derived from the School Implementation Plan (SIP), in collaboration with the School Planning Team (SPT), School Finance Personnel, School Administrative personnel, and Program Holders.</p>
	<p>School shall always consider the eligible transactions chargeable to School MOOE during budget planning, in accordance with DepEd Order No. 008, s. 2019 dated May 2, 2019.</p> <p><i>For guidance and compliance, the list of eligible and prohibited transactions in the utilization of School MOOE is provided below.</i></p>



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The **School Head shall lead** the preparation of School Budget Plans, including the AIP, PPMP, APP, WFP, and SMCP, in collaboration with the Administrative Officer II, Administrative Assistant III, Administrative Assistant II, and program holders.

Note 1: Allocate funds for mandatory and overhead expenses (supplies, utilities, training, official travel and learning support).

Note 2: The concerned personnel to prepare the school budget plans are the following:

PPAs - Program Holder and/or End-user

Market Scoping – Program Holder and/or End-user

PPMP - Program Holder and/or End-user

APP & WFP – Administrative Officer II

SMCP - ADAS III (Bookkeeper)

*Note 3: The **Bookkeeper** shall be responsible for determining and assigning the appropriate account codes to be used for the various Programs, Projects, and Activities (PPAs). For reference and guidance, please see the table below for the list of commonly used account codes under School MOOE.*

Note 4: Schools are encouraged to post in their respective school official page during the conduct of the School Planning Team (SPT) meeting with program holders, Administrative Officer II, Administrative Assistant III, Administrative Assistant II and other concerned personnel.



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ORDER OF SCHOOL PLAN PREPARATION

STEP	PLANS	RESPONSIBLE PERSON/S
1	School Improvement Plan (SIP)	School Head together with the School Planning Team (SPT)
2	Annual Implementation Plan (AIP)	School Head together with the School Planning Team (SPT)
3	Market Scoping/PPAs/PPMP	Program Holder/End-User
4	Annual Procurement Plan (APP)	Administrative Officer II
5	Work and Financial Plan (WFP)	Administrative Officer II together with the Program Holders
6	School Monthly Cash Program (SMCP)	Administrative Assistant III

Note: The preparation of plans/documents shall follow the proper sequence to ensure alignment of school programs, budget utilization, procurement activities, and cash programming.



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Common Used Accounts in School MOOE transaction				
No.	Account Title	Account Code	Description	Sample Transaction
1.	Cash in Bank - Local Currency, Current Account	1010202000	This account is used to record and recognize transactions involving check disbursements and debit advice/memoranda received from the Government Servicing Bank.	For the payment of claims and expenses charged to the Maintenance and Other Operating Expenses (MOOE), the account Cash in Bank – Local Currency, Current Account shall be credited, as reflected in Box C of the Disbursement Voucher (DV).
2.	Cash - Modified Disbursement System (MDS), Regular	1010404000	This account is used to record the credit upon requesting the downloading of MOOE and other funds from the Division.	When requesting the downloading of MOOE and other funds to schools, the account Cash – Modified Disbursement System (MDS), Regular shall be credited, as reflected in Box C of the Disbursement Voucher (DV).
3.	Travelling Expenses - Local	5020101000	This account is used to recognize costs incurred for the movement or transportation of government officials and employees within the country. These include travel-related expenses such as per diems, transportation fares (including ferriage), and other incidental expenses.	When an approved Itinerary of Travel (IOT) is presented, the Traveling Expenses account shall be used and reflected in the Disbursement Voucher (DV).



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5.	Training Expenses	5020201000	This account is used to recognize costs incurred for the participation in, or conduct of, training, conventions, seminars, and workshops. These include expenses such as training fees, honoraria of resource persons, cost of handouts, supplies and materials, meals and snacks, and other related training expenses.	This account covers activities such as In-Service Trainings (INSET), School Learning Action Cell (SLAC) sessions, orientations, seminar-workshops, foundation anniversaries, and other school-related activities, including but not limited to English Festival, Science Festival, and similar programs. All such expenses shall be properly recorded and reflected in the appropriate Disbursement Voucher (DV).
6.	Office Supplies Expenses	5020301000	This account is used to recognize the cost or value of office supplies such as bond paper, ink, and other small tangible items (e.g., staple wire remover, puncher, stapler, and similar items) issued to end-users in support of government operations.	This includes supplies utilized by the Administrative Office, teaching and non-teaching personnel, and for the production of test papers and other instructional materials.
7.	Accountable Forms Expenses	5020302000	This account is used to recognize the cost of accountable forms, whether with or without money value, such as checkbooks, official receipts, and other controlled forms.	This includes expenses related to the procurement or purchase of checkbooks and similar accountable forms, which shall be properly recorded in the Disbursement Voucher (DV).



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8.	Drugs and Medicines Expenses	5020307000	This account is used to recognize the cost of drugs and medicines issued to end-users in support of government operations.	This includes the procurement or purchase of drugs and medicines intended for use in the school clinic, which shall be properly recorded in the Disbursement Voucher (DV).
9	Medical, Dental and Laboratory Supplies Expenses	5020308000	This account is used to recognize the cost of medical, dental, and laboratory supplies issued to end-users in support of government operations.	This includes the procurement or purchase of medical, dental, and laboratory supplies intended for use in the school clinic, which shall be properly recorded in the Disbursement Voucher (DV).
10.	Fuel, Oil and Lubricants Expenses	5020309000	This account is used to recognize the cost of fuel, oil, and lubricants issued for the operation and maintenance of government vehicles, equipment, and machinery in support of government operations and projects.	This includes expenses for the purchase of fuel for equipment such as lawn mowers and other similar tools, which shall be properly recorded in the Disbursement Voucher (DV).
10.	Semi -Expendable Machinery and Equipment Expenses	5020321000	This account is used to recognize the cost of semi-expendable machinery and equipment utilized in government operations. These include machinery, office equipment, ICT equipment, and other similar items that do not meet	This covers the procurement or purchase of items with a unit cost below ₱50,000.00 , such as printers, laptops, desktop computers, televisions, lawn mowers, CCTV systems, air conditioning units, and other similar equipment. All such acquisitions shall be properly



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			the capitalization threshold for Property, Plant, and Equipment (PPE).	recor888888888ded in the Disbursement Voucher (DV).
11.	Semi -Expendable Furniture, Fixtures and Books Expenses	5020322000	This account is used to recognize the cost of semi-expendable furniture, fixtures, and books utilized in government operations. These refer to items with a unit cost below ₱50,000.00 that are not classified as Property, Plant, and Equipment (PPE) but are subject to inventory and custodial monitoring.	This includes the purchase of items such as office desks (teacher's desk, staff desk), conference or meeting tables, filing cabinets (steel or wooden), bookshelves and storage cabinets, computer tables, steel lockers, display cabinets, and fixed whiteboard or blackboard frames, among others. All such acquisitions shall be properly recorded in the Disbursement Voucher (DV) and accounted for under semi-expendable property guidelines.
12.	Other Supplies and Materials Expense	5020399000	This account is used to recognize the cost of inventories issued to end-users that are not classified under specific inventory expense accounts.	This includes the procurement of supplies and materials such as medals, ribbons, and other items used during Recognition, Completion, and Graduation ceremonies; drinking water for official school use; and maintenance and electrical supplies such as bulbs, faucets, fluorescent lamps, and similar items.
13.	Postage and Courier Expenses	5020501000	This account is used to recognize the cost of delivery and transmission of official messages, mails, documents,	This includes payments for courier services provided by private delivery companies such as LBC, JRS Express,



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			records, and similar communications.	and other similar service providers used for official government transactions. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
14.	Telephone Expenses - Mobile	5020502001	This account is used to recognize the cost of transmitting messages and communications through telephone lines, mobile services, and similar communication platforms, whether prepaid or postpaid.	This includes communication expenses incurred by the School Head and other duly authorized school personnel in the performance of official duties, and shall be properly supported and recorded in the Disbursement Voucher (DV).
15.	Internet Subscription Expenses	5020503000	This account is used to recognize the cost of internet services utilized in government operations.	This includes payments to internet service providers such as PLDT, Smart, Globe, and other duly accredited providers for the use of internet connectivity in support of official functions and transactions. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
16	Cable, Satellite, Telegraph and Radio Expenses	5020504000	This account is used to recognize the cost of cable, satellite, telegram, radio, and other similar	This includes payments to cable service providers such as SULCASI, JVL, and other duly authorized providers for services utilized in support of official functions and information dissemination.



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			communication services used in government operations.	All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
17	Demolition and Relocation Expenses	5020801000	This account is used to recognize the cost of demolition of structures and the relocation of settlers and affected properties in relation to government projects.	This includes expenses incurred for the demolition of school facilities such as gymnasiums, classrooms, and other structures, when undertaken as part of approved government programs or projects. All related expenditures shall be properly supported and recorded in the Disbursement Voucher (DV).
18	Legal Services	5021101000	This account is used to recognize the cost of authorized legal services rendered by private lawyers, including special counsel services provided to represent the government in court proceedings or related legal matters.	This also includes expenses such as notarial fees and other similar legal service charges, which shall be properly supported and recorded in the Disbursement Voucher (DV).
19	Other Professional Services	5021199000	This account is used to recognize the cost of other professional services contracted by the agency that are not classified under any specific professional services accounts.	This includes payments for services rendered by invited resource persons or officiating ministers, such as priests conducting mass during official school activities and programs. All related expenses shall be properly supported and



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				recorded in the Disbursement Voucher (DV).
20	Environment/ Sanitary Services	5021201000	This account is used to recognize the cost of services rendered by consultants or service providers engaged for the upkeep, sanitation, and environmental management of public places. This includes expenses for garbage collection, waste management, and proper disposal of hospital and other hazardous waste.	This also includes payments of environmental fees to the City or Municipal Environment and Natural Resources Office (CENRO) or other related environmental regulatory bodies, in accordance with applicable rules and regulations. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
21	Janitorial Services	5021202000	This account is used to recognize the cost of janitorial services contracted by the government for the maintenance of cleanliness and sanitation of government offices and facilities.	This includes payments for contracted janitorial services assigned to school utilities and maintenance personnel responsible for ensuring the cleanliness and orderliness of school premises. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
22	Security Services	5021203000	This account is used to recognize the cost of security services contracted by the government to ensure the protection and safety of government	This includes payments for services rendered by security guards or watchmen assigned to safeguard school premises and maintain order and security within the institution. All related expenses shall



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			offices, facilities, personnel, and properties.	be properly supported and recorded in the Disbursement Voucher (DV).
23	Other General Services	5021299000	This account is used to recognize the cost of other general services contracted by the agency that are not classified under any specific general services accounts.	This includes payments for labor services such as tree cutting, grass cutting, lawn maintenance, and other similar general maintenance activities within school or government premises. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
24	Repairs and Maintenance - Infrastructure Assets	5021303000	This account is used to recognize the cost of repairs and maintenance of infrastructure assets such as road networks, flood control systems, sewerage systems, water supply systems, power supply systems, parks, plazas, monuments, and other similar public infrastructure.	This includes expenses for the repair and maintenance of school water and electrical systems, including plumbing, wiring, and related facility infrastructure. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
25	Repairs and Maintenance - Buildings and Other Structures	5021304000	This account is used to recognize the cost of repairs and maintenance of buildings and other structures, including office buildings, school buildings, hospitals and health centers, markets, slaughterhouses,	This includes expenses for minor repairs of office and school buildings, in accordance with DepEd guidelines on school facilities inventory. Minor repair refers to the repair or replacement of non-structural components of a room or building that are not subjected to critical



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			hostels, dormitories, and other similar facilities.	structural loads and stresses, and which are estimated to cost less than ten percent (10%) of the cost of a standard room unit. These include, but are not limited to, repair of windows, doors, partitions, and similar components, pursuant to (DepEd Order No. 01, s. 2017, <i>Guidelines on the National Inventory of DepEd Public School Buildings.</i>)
26	Repairs and Maintenance - Machinery and Equipment	5021305000	This account is used to recognize the cost of repairs and maintenance of machinery and equipment, including office equipment, information and communications technology (ICT) equipment, agricultural and forestry equipment, marine and fishery equipment, airport equipment, communication equipment, construction and heavy equipment, disaster response and rescue equipment, military, police and security equipment, medical equipment, printing equipment, sports equipment, technical and scientific equipment, and other similar machinery and equipment.	This includes repair expenses for Property, Plant, and Equipment (PPE) with a unit cost of ₱50,000.00 and above, such as laptops, photocopying machines, and similar equipment, to ensure continued functionality and operational efficiency. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).



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27	Repairs and Maintenance - Transportation Equipment	5021306000	This account is used to recognize the cost of repairs and maintenance of motor vehicles, trains, aircraft, and other transportation equipment used in government operations.	This includes expenses for the repair of government-owned vehicles with a unit cost of ₱50,000.00 and above, to ensure their safe, efficient, and continued use in official functions. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
28	Repairs and Maintenance - Furniture and Fixtures	5021307000	This account is used to recognize the cost of repairs and maintenance of furniture and fixtures used in government operations.	This includes expenses for the repair of Property, Plant, and Equipment (PPE) with a unit cost of ₱50,000.00 and above, such as office furniture, cabinets, tables, chairs, and similar fixtures, to ensure their continued usability and functionality. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
29	Repairs and Maintenance - Semi - Expendable Machinery and Equipment	5021321000	This account is used to recognize the cost of repairs and maintenance of semi-expendable machinery and equipment, including office equipment, information and communications technology (ICT) equipment, agricultural and forestry equipment, marine and fishery equipment, airport equipment, communication equipment,	This includes repair expenses for semi-expendable items with a unit cost below ₱50,000.00, such as printers, laptops, computers, televisions, lawn mowers, CCTV systems, air-conditioning units, and similar equipment, to ensure their continued functionality and efficient use in government operations. All related expenses shall be properly supported and



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			construction and heavy equipment, disaster response and rescue equipment, military, police and security equipment, medical equipment, printing equipment, sports equipment, technical and scientific equipment, and other similar machinery and equipment.	recorded in the Disbursement Voucher (DV).
30	Repairs and Maintenance – Semi - Expendable Furniture and Fixtures	5021322000	This account is used to recognize the cost of repairs and maintenance of semi-expendable furniture and fixtures used in government operations.	This includes repair expenses for items with a unit cost below ₱50,000.00, such as office desks (teacher’s desk, staff desk), conference or meeting tables, filing cabinets (steel or wooden), bookshelves and storage cabinets, computer tables, steel lockers, display cabinets, and fixed installations such as whiteboard or blackboard frames, among others.
31	Taxes, Duties, and Licenses	5021501000	This account is used to recognize the amount of taxes, duties, licenses, permits, and other regulatory fees due to government regulatory agencies.	This includes payments for permits and similar charges required by Local Government Units (LGUs) and other regulatory bodies in connection with the lawful operation of government offices and activities. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).



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32	Fidelity Premiums	Bond	5021502000	This account is used to recognize the amount of premiums paid by the agency for the fidelity bond of accountable officers and other concerned personnel handling government funds and properties.	This includes payments for fidelity bond premiums remitted to the Bureau of the Treasury, in compliance with applicable laws and regulations governing the accountability of public funds. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
33	Insurance Expenses		5021503000	This account is used to recognize the amount of insurance premiums paid by the agency for the coverage of insurable risks of government properties and related activities.	This includes payments for insurance coverage of immersion students, interns, and other individuals engaged in school-based programs, as required for risk protection during their official activities. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).
34	Representation Expenses		5029903000	This account is used to recognize expenses incurred in the conduct of official meetings, conferences, and other authorized government functions.	This includes expenses related to school meetings and emergency meetings, such as food, supplies, and other necessary costs incurred in the proper conduct of official discussions and coordination activities. All related expenses shall be properly supported and recorded in the Disbursement Voucher (DV).



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35	Advances for Operating Expenses	1990101000	This account is used to recognize in the agency books the amount of advances granted to accountable officers for the payment of operating expenses of operating or field units.	This includes the debit entry for the request of School Maintenance and Other Operating Expenses (MOOE) downloading to the Division Office, as reflected in Box C of the Disbursement Voucher (DV), in accordance with applicable budgeting and accounting procedures.
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Uses and Prohibited Transactions Under School MOOE

(Based on DepEd Order No.008, s. 2019- Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools dated May 2, 2019)

Eligible Transactions Chargeable to School MOOE

School MOOE may be utilized for the following authorized expenditures:

1. To fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP).
2. To finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities.
3. To fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities.
4. To fund minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school (as defined in DepEd Order No. 1, s. 2017 entitled Guidelines on the National Inventory of DepEd Public School Buildings for School Year 2016-2017)
5. To procure semi-expendable property items worth less than Php 50,000.00 (including Technical-Vocational-Livelihood and science classes consumables) per unit as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit.

Prohibited Transactions / Non-Allowable Uses of School MOOE.

School MOOE shall not be used for the following:

1. Procurement of School seats, and teacher's tables and chairs except for school furniture which are not procured/provided by the Central, Regional or School Division Offices. These may include laboratory and workshop furniture.
2. Procurement of textbooks
3. Procurement of other supplementary learning resources (SLRs) which include publications, periodicals and review materials.

Reminder! All utilization of School MOOE shall strictly comply with existing government accounting, auditing, budgeting, procurement laws, rules, and regulations, including applicable DepEd and COA issuances.



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V. PHASE 2: Preparation and Presentation of School Budget

<p>Key Considerations</p>	<p>The school shall submit one (1) copy of the Budget Plans—namely, the Annual Implementation Plan (AIP), Annual Procurement Plan (APP), Work and Financial Plan (WFP), and School Monthly Cash Program (SMCP)—to the Division Office.</p>
	<p>The school shall present its Annual Budget Plans to the Division Office for review by a panel composed of representatives from the Curriculum Implementation Division (CID), School Governance and Operations Division (SGOD), Budget Office, and Accounting Office.</p> <p>The panelists shall have the following roles and responsibilities:</p> <ul style="list-style-type: none"> ➤ CID - ensures that the proposed PPAs (Programs, Projects, and Activities) are aligned with curriculum goals and learning outcomes. ➤ SGOD - reviews alignment with National, Regional and Division priorities, School Improvement Plan (SIP), and Annual Implementation Plan (AIP). ➤ Accounting Office- ensures expenses comply with accounting and auditing standards. ➤ Budget Office - verifies if proposed amounts are within MOOE allocation
	<p>The Division Office shall issue a Memorandum to all schools indicating the schedule of presentations and the prescribed presentation template. Additionally, the school shall attach photo documentation of the School Planning Team (SPT) meeting conducted during the finalization of PPAs, clearly indicating the date, time, and attendance during presentation.</p>
	<p>If there are corrections or suggestions raised during the presentation, the school shall revise and comply with the Budget Plans within the prescribed timeline set for submission and final approval.</p> <p>Approved AIP shall then be encoded by the SPT Secretariat in the AIP-Dashboard in adherence to DM SGOD No. 145, s.2024.</p>



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ROLES OF PANELISTS IN THE BUDGET PRESENTATION

PANELISTS	ROLE	WHY NEEDED?
<p>CID CHIEF or his/her duly authorized representative</p>	<ul style="list-style-type: none"> ➤ Ensures that the proposed PPAs (Programs, Projects, and Activities) are aligned with curriculum goals and learning outcomes ➤ Validates if activities directly support teaching and learning priorities ➤ Checks if funds are allocated to high-impact interventions (e.g., literacy, numeracy, remediation) 	<p>To make sure the budget is instructionally relevant and supports learner achievement.</p>
<p>SGOD Chief or his/her duly authorized representative</p>	<ul style="list-style-type: none"> ➤ Reviews alignment with National, Regional and Division priorities, School Improvement Plan (SIP), and Annual Implementation Plan (AIP). ➤ Ensures that programs follow DepEd policies and standards ➤ Checks if targets, indicators, and outputs based in the prepared school budget 	<p>To ensure the plan is strategic, policy-compliant, and results-oriented</p>



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	plans are measurable and realistic	
ACCOUNTANT or his/her duly authorized representative	<ul style="list-style-type: none"> ➤ Ensures expenses comply with accounting and auditing standards (e.g., COA rules) ➤ Reviews if items are allowable, properly documented, and supported ➤ Advises on proper charging of expenses and liquidation requirements 	To ensure the prepared school budget plan is legal, compliant, and properly accounted for.
BUDGET OFFICER or his/her duly authorized representative	<ul style="list-style-type: none"> ➤ Verifies if proposed amounts are within MOOE allocation ➤ Checks proper budget classification and costing ➤ Ensures that expenditures follow government budgeting rules 	To confirm that the budget is realistic, balanced, and within the thresholds.



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VI. PHASE 3: Approval and Authorization of Plans, PPAs, and SOBs

<p>Key Considerations</p>	<p>Submit three (3) copies of the complete set of school budget plans, namely: approved Annual Implementation Plan (AIP), Annual Procurement Plan (APP), Work and Financial Plan (WFP), and School Monthly Cash Programming (SMCP), to the Division Office, together with four (4) copies of the Quarterly Summary of Budget (SOB) and three (3) copies of Programs, Projects, and Activities (PPAs) with Approved Purchase Requests (PRs).</p> <p>Distribution of Documents:</p> <ul style="list-style-type: none"> • Copy 1 – COA Copy Liquidation Report: SOB & PPAs • Copy 2 – Accounting Copy Liquidation Report: SOB & PPAs • Copy 3 – School Copy Liquidation Report: SOB & PPAs • Copy 4 – SOB: Attached to the request for Quarterly MOOE Downloading <p>Note 1: All schools are reminded that all Purchase Requests (PRs) must be stamped “VERIFIED” by the Administrative Officer II, with corresponding initials, certifying that all items are included in the approved School Annual Procurement Plan (APP).</p> <p>Note 2: The standard paper size, font name and size to be used for SOBs, PPAs & PRs are the following:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="padding: 5px;">Bond paper size</td> <td style="padding: 5px;">A4 (210 x 297 mm)</td> </tr> <tr> <td style="padding: 5px;">Font name</td> <td style="padding: 5px;">Bookman Old Style</td> </tr> <tr> <td style="padding: 5px;">Font size</td> <td style="padding: 5px;">11</td> </tr> </table>	Bond paper size	A4 (210 x 297 mm)	Font name	Bookman Old Style	Font size	11
Bond paper size	A4 (210 x 297 mm)						
Font name	Bookman Old Style						
Font size	11						



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Note 3: Review before submission: To avoid returning PPAs, the **School Head is reminded to check and review the SOBs and PPAs before affixing the signature.**

Note 4: Folder Color Coding per Cluster/School

The folder color assigned per school shall correspond to the color used in the Liquidation Report, as follows:

CLUSTER/SCHOOL	COLOR
CENTRAL	PINK
EAST	ORANGE
WEST	GREEN
NORTH	BLUE
SOUTH	RED
JHS – NON -IUs	YELLOW
SHS- NON -IUs	VIOLET
JHS – IUs	WHITE
SHS – IUs	BROWN

The Division Office shall issue a Division Memorandum specifying the deadline for the submission of the Summary of Budget (SOBs), Programs, Projects, and Activities (PPAs) with Approved Purchase Requests (PRs), including detailed instructions for compliance.

All schools are reminded to submit the required documents on time to avoid delays in the downloading of quarterly Maintenance and Other Operating Expenses (MOOE) and to ensure the timely implementation of programs and activities, thereby preventing any disruption in school operations.

The following personnel shall be responsible for the preparation, verification, consolidation, and submission of the following budget plans:

- **Administrative Officer II (AO II)** – shall submit all Quarterly Programs, Projects, and Activities (PPAs) with Approved Purchase Requests (PRs), duly stamped “VERIFIED,” to the Cluster Bookkeeper.
- **Administrative Assistant III (ADAS III)** – shall review, check, and consolidate all submitted PPAs



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	<p>from the AO II. In case of deficiencies, omissions, or corrections, the documents shall be returned to the AO II for compliance. The ADAS III shall also prepare the Summary of Budget (SOB) and ensure accuracy and completeness. Thereafter, the ADAS III shall submit the Quarterly PPAs with Approved PRs (stamped "VERIFIED"), shall also be responsible for the retrieval of the said documents from the Division Office</p>
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SUBMISSION OF SIGNED PPAs to the CLUSTER/SCHOOL BOOKKEEPER

Process Flow	In-charge	Process Description	PROCESSING TIME
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Start</div> <p style="text-align: center; color: blue;">↓</p>			
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Submits the quarterly PPAs</div> <p style="text-align: center; color: blue;">↓</p> <p style="text-align: center;">Step 1</p>	AO II	<p>Shall Submit the 3 copies of signed PPAs and Purchase request to the Cluster/School Bookkeeper with attached DTS per PPA.</p> <p>Note 1: All purchase requests shall be signed by the AO II as verified that purchases are included in the approved APP.</p> <p>Note 2: All quarterly signed PPAs and Purchase Request shall be submitted to the bookkeeper on-time.</p> <p>Note 3: All schools shall establish and strictly observe their respective timelines for submission prior to the scheduled submission to the Division Office.</p> <p>Quarter 1: October Quarter 2: January Quarter 3: April Quarter 4: July</p>	60 minutes/ school
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Segregates the approved DVs and supporting documents.</div> <p style="text-align: center; color: blue;">↓</p>	Cluster/ School Bookkeeper	<p>Shall receive the 3 copies of signed PPAs, purchase request from AO II.</p> <p>Note 1: If there are lacking documents or signatures it will be returned to the AO II for compliance.</p> <p>Note 2: If ok, cluster/school bookkeepers shall forward the signed PPAs, PR and SOB to the SGOD Office.</p>	240 minutes/school
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">END</div>		TOTAL PROCESSING TIME	5 hours/school



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VII. PHASE 4: Request for Fund Release (Downloading)

Key Considerations	<p>Once all budget plans have been approved, the Cluster/School Bookkeeper shall retrieve the approved Budget Plans and prepare the corresponding Disbursement Vouchers (DVs) and Obligation Request and Status (ORS) for the request and downloading of funds.</p>
	<p>All schools shall strictly adhere to the School Maintenance and Other Operating Expenses (MOOE) Downloading Process, as prescribed in the Division Memorandum.</p>
	<p>The request for the downloading of School Maintenance and Other Operating Expenses (MOOE) shall be prepared by the Cluster/School Bookkeeper. Meanwhile, other funds to be downloaded to the school, such as the School-Based Feeding Program (SBFP), Special Needs Education (SNED), Gulayan sa Paaralan Program (GPP), ARAL, and other similar programs, shall be prepared and requested by the respective Program Holders who shall ensure that supplemental budget plans/documents are accomplished/complied to be assisted by the Administrative Officer II or Bookkeeper.</p>
	<p>The Division Office shall award a <i>Certificate of Recognition for "Early Downloading"</i> in accordance with specific criteria and guidelines to be set. This initiative is established to motivate schools to promptly request and utilize funds on time, thereby ensuring the timely implementation of Programs, Projects, and Activities (PPAs). It also aims to prevent delays in school operations and avoid operational disruptions such as the suspension of electricity, internet connectivity, water services, and other essential utilities.</p> <p><i>For proper guidance, the Division Office shall issue a separate memorandum relative to this matter.</i></p>
	<p>Herewith are the processes for the following:</p> <ol style="list-style-type: none"> 1. Quarterly Downloading Process Flow 2. Requirements for School MOOE Downloading



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1.0 PROCEDURES DETAILS

1. QUARTERLY DOWNLOADING PROCESS FLOW

1.a PROCESSING OF DISBURSEMENT VOUCHER

Process Flow	In-charge	Process Description	Processing Time
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Start</div>			
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content;"> <p>Receives the DV, ORS and supporting documents from SGOD Office.</p> </div>	Internal Control Unit in -charge	<p>Shall receive the 4 copies DV, 4 copies ORS, with supporting documents such as: *2 copies approved SOB *2 copies certification signed by the Division Accountant that the previous cash advance has been liquidated. *2 copies of approved application of bond and/or Fidelity Bond for the year.</p> <p>Shall stamp "Internal Control Unit" and affix the time and its initial to the Disbursement Vouchers.</p> <p>Shall check as to completeness and accuracy the DV, ORS and supporting documents.</p> <p>If ok, shall forward the pre -audited DV, ORS and supporting documents to the Budget Section.</p> <p><i>If indicated with "lacking/correction", the DV, ORS and supporting documents shall be returned to the Cluster/School Bookkeeper.</i></p> <p><i>Note 1: Box A of DV and ORS shall be signed by the SGOD Chief before forwarding to ICU in-charge.</i></p> <p><i>Note 2: Supporting documents shall be in 1 original copy and 1 photocopy.</i></p> <p><i>Note 3: For submission of compliance, Cluster/School Bookkeeper shall return to the ICU in - charge.</i></p> <p><i>Note 4: Receiving/Releasing of documents should be encoded in the DTS. "No DTS, No receiving of documents" shall be observed.</i></p>	10 minutes



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<p>Receives and verifies the DV, ORS and supporting documents from ICU in - charge.</p>	<p>Budget Section staff</p>	<p>Shall receive the pre -audited DV, ORS and supporting documents from the ICU – in charge.</p> <p>Shall check and verify availability of allotment based on the appropriate RAOD. If allotment is available, assign the ORS Number and record in the logbook the ORS Number, date, creditor/payee, particular and amount.</p> <p>If it is okay, in - charge shall forward the pre - audited DV, ORS and supporting documents to the Budget Officer.</p> <p>If there’s a correction, it shall be returned to the Cluster/School Bookkeeper.</p> <p>Note 1: For submission of compliance, Cluster/School Bookkeeper shall return to the Budget Section.</p>	<p>10 minutes</p>
<p>Approves the ORS</p>	<p>Budget Officer</p>	<p>Shall review the pre-audited DV, ORS and supporting documents.</p> <p>If it is okay, shall affix his/her signature on the Box B “Approved by” portion of ORS.</p> <p>If there’s a correction, shall return documents to the Cluster/School Bookkeeper.</p> <p>Shall return the pre -audited DV, approved ORS and supporting documents to the budget staff.</p> <p>Note 1: For submission of compliance, Cluster/School Bookkeeper shall return to the Budget Section.</p>	<p>10 minutes</p>
<p>Forwards the pre-audit DV, approved ORS and supporting documents.</p>	<p>Budget Section staff</p>	<p>Shall forward the pre -audited DV, approved ORS and supporting documents to the Accounting Office.</p> <p>Note 1: Budget staff shall retain one copy of the ORS for maintenance/monitoring of obligation status.</p>	<p>5 minutes</p>



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<p>Receives and checks the pre-audited DV, approved ORS and supporting documents.</p>	<p>Accounting Office staff</p>	<p>Shall receive the pre-audited DV, approved ORS and supporting documents from Budget Section.</p> <p>Shall check the pre-audited DV, approved ORS and supporting documents.</p> <p>If it is okay, shall assign DV Number and records in the logbook the DV Number, date, creditor/payee, particular and amount.</p> <p>If there's a correction, he/she shall return documents to the Cluster/School Bookkeeper.</p> <p>Note 1: For submission of compliance, Cluster/School Bookkeeper shall return documents to the Accounting Section.</p> <p>Note 2: Accounting Office staff shall stamp the DV Number to ORS and all supporting documents.</p> <p>Note 1: Accounting office staff shall retain one copy of the DV for maintenance/monitoring of disbursement status.</p> <p>Shall forward the pre-audited DV, ORS and supporting documents to the Division Accountant.</p>	<p>15 minutes</p>
<p>Certifies the DV</p>	<p>Accountant III</p>	<p>Shall review the pre-audited DV, ORS and supporting documents.</p> <p>If it is okay, shall certify the DV and affix his/her signature on the Box C of Disbursement Voucher.</p> <p>If there's a correction, he/she shall return documents to the Cluster/School Bookkeeper.</p> <p>Note 1: For submission of compliance, Cluster/School Bookkeeper shall return to the Accounting Section.</p> <p>Shall forward the certified DV, approved ORS, and supporting documents to the Accounting office staff.</p>	<p>15 minutes</p>



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Forwards certified DV, approved ORS and supporting documents to the Office of SDS for approval.	Accounting office staff	Shall forward the Certified DV, approved ORS and supporting documents to the Office of Schools Division Superintendent.	5 minutes
Receives certified DV, approved ORS and supporting documents.	SDS Secretary	Shall receive the Certified DV, approved ORS and supporting documents.	5 minutes
Forwards certified DV, approved ORS and supporting documents to the Head of Agency	SDS Secretary	Shall forward the Certified DV, approved ORS and supporting documents to the Head of Agency.	5 minutes
Approves the certified DV, approved ORS and supporting documents to the Head of Agency.	SDS	<p>Shall receive the Certified DV, approved ORS and supporting documents.</p> <p>If it is okay, shall approve the DV and affix his/her signature on the Box D of Disbursement Voucher.</p> <p>If there's a correction, shall return documents to the Accounting Section.</p> <p>Note 1: For submission of compliance, Cluster/School Bookkeeper shall return to the Accounting Section then return approved DV, approved ORS and supporting documents to the SDS Secretary.</p>	10 minutes



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<p>Returns the approved DV, approved ORS and supporting documents to the Accounting Office.</p>	<p>SDS Secretary</p>	<p>Shall return the approved DV, approved ORS and supporting documents to the Accounting Office for ADA preparation.</p>	<p>5 minutes</p>
<p>END</p>			<p>95 minutes</p>



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PROCESS OWNER: ACCOUNTING SECTION

1.b ENCODING OF APPROVED DISBURSEMENT VOUCHERS (DVs) TO THE ELECTRONIC MODIFIED DISBURSEMENT SYSTEM (EMDS) PROCESS FLOW

Procedure for the Encoding of Approved Disbursement Vouchers (DVs) in the eMDS

Process Flow	In-charge	Process Description	PROCESSING TIME
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Start</div> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> Receipt of Approved Documents </div> <p style="text-align: center;">↓</p>	Designated Accounting personnel (LDDAP-ADA In-charge)	Shall receive three (3) copies of approved Disbursement Voucher, three (3) copies approved Obligation Request Slip (ORS) and two (2) sets of supporting documents from Office of the Schools Division Superintendent. <i>Note 1: Approved Disbursement Vouchers (DVs), Obligation Request and Status (ORS), and supporting documents received on the 25th day of the month and onwards shall be processed on the first working day of the succeeding month.</i>	5 minutes
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> Encoding and preparation of Advice to Debit Account (ADA) </div> <p style="text-align: center;">↓</p>	Designated Accounting personnel (LDDAP-ADA In-charge)	Shall encode the details of the approved Disbursement Voucher in the Electronic Modified Disbursement System (eMDS) of the Government Servicing Bank - LBP. Shall indicate the ADA Number on the approved Disbursement Voucher.	20 minutes



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		<p>Shall forward the DV, ORS and supporting documents to the Division Accountant.</p>	
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 10px auto;"> <p>Review and Authorization in the encoded financial transaction in the EMDS</p> </div> <p style="text-align: center; color: blue;">↓</p>	<p>Accountant III</p>	<p>Shall review and authorize the encoded financial transaction in the eMDS.</p> <p>Shall encode and update the transaction in the EMDS Monitoring Link.</p> <p>If in order, print four (4) copies of authorized transaction:</p> <ul style="list-style-type: none"> ● Copy 1 – Accounting Copy ● Copy 2 – 4 – attached to approved Disbursement Voucher <p>Note 1: If discrepancies are noted between the eMDS entry and the approved DV, the transaction shall be inconsistent from the approved Disbursement voucher, the transaction will be cancelled/rejected and returned to the maker for the correction.</p>	<p>25 minutes</p>



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		Shall return the approved DV, ORS and supporting documents with attached 3 copies of authorized eMDS printouts to the LDDAP-ADA in-charge.	
Transmittal to Cash Section	Designated Accounting personnel (LDDAP-ADA In-charge)	Shall forward the approved DVs, ORS and supporting documents with attached authorized eMDS transaction printouts to the Cash Section for payment processing.	5 minutes
END		TOTAL PROCESSING TIME	55 MINUTES

Additional Note:

- *Upon authorization in the eMDS (electronic Modified Disbursement System):*
 - *Transactions credited to accounts maintained with the Land Bank of the Philippines (LBP) are typically posted within 24 hours (one working day).*
 - *Transactions involving non-LBP accounts or payroll-type disbursements routed through a pass-through account are generally credited within 24 to 48 hours, subject to standard banking procedures. Furthermore, it may take an additional 2 to 3 working days before the funds are fully credited to the school's account, depending on interbank clearing processes.*



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REQUIREMENTS FOR QUARTERLY MOOE DOWNLOADING

Quarter	DV copies (Yellow Bond paper)	ORS	Approved Application of Fidelity Bond	Certification signed by the Accountant	Retrieved Liquidation Report (School Copy)	Submitted Liquidation Report	Complied Liquidation Report	Encoding school financial transactions to MOOE Web system
1 st Quarter	4	4	2	2	January - November (previous year)	December (previous year)	January - November (previous year)	All previous year transactions
2 nd Quarter	4	4	2	2	January & February	March	January & February	All 1 st Quarter financial transactions
3 rd Quarter	4	4	2	2	March, April & May	June	March, April & May	All 2 nd Quarter financial transactions
4 th Quarter	4	4	2	2	June, July & August	September	June, July & August	All 3 rd Quarter financial transactions



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VIII. PHASE 5: Disbursement and Payment Processing

Key Considerations	<p>The Division Office shall establish a unified School Disbursement Process to serve as a guide for all school financial transactions, ensuring consistency, efficiency, transparency, and compliance with applicable accounting and auditing rules and regulations.</p>
	<p>Payment of Repair & Maintenance (School Equipment, Water Equipment and Electrical equipment, procurement of supplies and for representation expenses under Direct Acquisition the Authority may be given to the Administrative Officer II.</p>
	<p>Schools are advised to observe a cut-off date to ensure the timely processing and liquidation of financial transactions. Accordingly, all procurement-related and other transactions shall be processed only up to the 25th day of each month. Transactions beyond this cut-off 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 procurement and accounting procedures.</p> <p>This policy is implemented to provide sufficient time for the proper processing, review, and completion of procurement activities and related financial documentation.</p>
	<p>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.</p> <p>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.</p>
	<p>Cluster/School Bookkeepers shall encode the monthly tax remittances in the designated Division online system or link, ensuring accuracy, completeness, and timely submission of</p>



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	<p>all required tax-related data in accordance with established guidelines.</p>
	<p>Cluster/School Bookkeepers and Disbursing Officers shall encode all transactions based on the Cash Disbursement Report (CDR) in the MOOE Web System, ensuring accuracy, completeness, and timely updating of financial records in accordance with established guidelines.</p>
	<p>Approved Purchase Requests (PRs) for one quarter, duly stamped "VERIFIED" and initialed by the Administrative Officer II, shall be transmitted to the Disbursing Officer on the first (1st) or second (2nd) working day of the month for appropriate action and processing. <i>(Note: For Small Value Procurement Only)</i></p>
	<p>All concerned personnel shall strictly comply with the documentary requirements prescribed in the applicable Division Memorandum to ensure the completeness and validity of supporting documents, and to avoid deficiencies or non-compliance in the submission and processing of transactions. This shall be in accordance with COA Circular No. 2012-001 and other applicable rules and regulations, to prevent the issuance of Notices of Suspension or Disallowance by the Commission on Audit (COA).</p>
	<p>For all submissions of supporting documents related to school procurement payments, utilities, and other general services and all school disbursements the Administrative Officer II (AO II) shall be responsible for submitting to the Administrative Assistant III (ADAS III) two (2) complete copies of the required supporting documents. These shall include, but are not limited to, Daily Time Records (DTRs), duly notarized contracts for janitorial services, Pakyaw Agreements, pictures or other documentary evidence of services rendered, acknowledgment receipts, and billing statements for water, electricity, internet, and other utility services.</p>
	<p>No check shall be prepared or issued in the absence of complete supporting documents. Moreover, all payments shall be processed prior to the prescribed due date to avoid incurrence of surcharges, penalties, and other additional charges. Any surcharge, penalty, or expense resulting from delayed processing or payment beyond the due date shall be borne by the School Head concerned, subject to</p>



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	<p>existing accounting, auditing, budgeting, and other applicable government rules and regulations.</p>
	<p>For Elementary, the Administrative Officer II (AO II) shall submit the complete set of supporting documents to the Cluster Bookkeeper at the Central School. The list of required supporting documents for various transactions is provided below and shall be attached to the front of the documents. Transportation expenses are reimbursable, subject to existing accounting and auditing rules and regulations.</p>
	<p>For training, seminars, or other activities, the Program Holder 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.</p> <p>The School Head shall ensure that all Program Holders are properly reminded of their responsibilities in the timely submission of the required documents. Failure to comply with the complete documentary requirements shall result in non-processing of payment.</p> <p>The Administrative Officer II (AO II) shall likewise monitor and follow up any lacking supporting documents from the Program Holders and shall coordinate with the School Head for appropriate action and compliance.</p> <p>Note: The Administrative Officer II shall collect all required supporting documents from the Program Holders/claimants and shall submit to the Bookkeeper only two (2) complete and accurate sets of supporting documents for Disbursement Voucher (DV) preparation and certification.</p>
	<p>For the reimbursement of communication expense, the claimant shall be responsible for the completion of supporting documents and forward to the Administrative Officer II.</p>
	<p>For the reimbursement of official travel, the claimant shall be responsible for the completion of supporting documents regardless of the source of fund.</p>



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	<p>For official travel within 50 kilometers. no incidental expenses to be given only the actual transportation cost and meals. For breakfast – departure is on or before 7:00 a.m. For lunch – departure is at 11:00 a.m. For dinner – arrival in the station at 7 p.m. <i>For board and lodging (within 50 kilometers) - secure official receipt based on Executive Order No. 77 s. 2019</i></p>																												
	<p>For signatories:</p> <p>All Itinerary Travels shall be checked by the Accounting Section with attached approved Travel Order (if applicable)</p> <p>Itinerary of Travel</p> <table border="1" data-bbox="523 864 1390 1574"> <thead> <tr> <th>Claimant</th> <th>Prepared by</th> <th>Recommending Approval</th> <th>Approval</th> </tr> </thead> <tbody> <tr> <td>School ADAS/AOII/PDO I/Teacher</td> <td>Claimant</td> <td>Asst. School Principal</td> <td>School Head</td> </tr> <tr> <td>Within Tacurong City</td> <td></td> <td><i>(with no Asst. Principal) School Head will sign</i></td> <td></td> </tr> <tr> <td>School ADAS/AOII/PDO I/Teacher</td> <td>Claimant</td> <td>School Head</td> <td>SDS</td> </tr> <tr> <td>Outside Tacurong City</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Asst. Principal</td> <td>Claimant</td> <td>Principal</td> <td>SDS</td> </tr> <tr> <td>Principal</td> <td>Claimant</td> <td>ASDS</td> <td>SDS</td> </tr> </tbody> </table> <p>All Itineraries of Travel (IoT) shall be duly reviewed and checked by the Accounting Section prior to processing. No disbursement shall be made without the initial verification and certification of completeness from the Accounting Section.</p> <p>This measure is implemented to prevent overclaims and to avoid the issuance of Notices of Disallowance by the Commission on Audit (COA).</p> <p>Certificate of Travel Completed (within Tacurong City) The approving signatory is the School Head.</p>	Claimant	Prepared by	Recommending Approval	Approval	School ADAS/AOII/PDO I/Teacher	Claimant	Asst. School Principal	School Head	Within Tacurong City		<i>(with no Asst. Principal) School Head will sign</i>		School ADAS/AOII/PDO I/Teacher	Claimant	School Head	SDS	Outside Tacurong City				Asst. Principal	Claimant	Principal	SDS	Principal	Claimant	ASDS	SDS
Claimant	Prepared by	Recommending Approval	Approval																										
School ADAS/AOII/PDO I/Teacher	Claimant	Asst. School Principal	School Head																										
Within Tacurong City		<i>(with no Asst. Principal) School Head will sign</i>																											
School ADAS/AOII/PDO I/Teacher	Claimant	School Head	SDS																										
Outside Tacurong City																													
Asst. Principal	Claimant	Principal	SDS																										
Principal	Claimant	ASDS	SDS																										



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PROCESSING OF PAYMENT IN SCHOOL

Process Flow	In-charge	Process Description	PROCESSING TIME
<p style="text-align: center;">Start</p> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> Receives and Checks the supporting documents </div> <p style="text-align: center;">↓</p> <p style="text-align: center;">Step 1</p>	School/Cluster Bookkeeper	<p>Shall receive three (2) copies of supporting documents from Administrative Officer II.</p> <p>Copy Distribution: Copy 1 -Original Copy (COA) Copy 2 -Photocopy (School)</p> <p>Shall review and validate the completeness and accuracy of supporting documents based on the prescribed checklist.</p> <p>Note 1: Incomplete supporting documents and lacking signatures shall be returned to the AO II for compliance.</p> <p>If documents are complete, prepares the Disbursement Voucher (DV)</p>	
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> Prepares and Certifies Disbursement Voucher </div> <p style="text-align: center;">↓</p> <p style="text-align: center;">Step 2</p>	School/Cluster Bookkeeper	<p>Shall prepare three (3) copies of Disbursement Voucher based on the complete supporting documents.</p> <p>Shall assign Disbursement Voucher Number</p> <p>Shall prepare 3 copies of BIR Form 2307, whenever applicable.</p> <p>Shall certify the Box C of the DV as to: *Availability of funds/cash allocation;</p>	



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		<p>*Completeness of supporting documents; and Correctness of the amount claimed.</p> <p>Forwards the certified Disbursement Voucher with complete supporting documents to the School Head for approval.</p> <p>Note 1: The bookkeeper shall not certify the Box C of the Disbursement Voucher in the absence of complete supporting documents and required signatures.</p> <p>Note 2: No supporting documents, no processing of payment shall be made.</p>	
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>Approves Disbursement Voucher</p> <p style="text-align: center;">↓</p> <p>Step 3</p> </div>	School Head	<p>Shall approve the Box D of Disbursement Voucher with the complete supporting documents.</p> <p>Shall return the approved DV with complete supporting documents to Bookkeeper.</p>	
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>Receives Approved Disbursement Voucher</p> <p style="text-align: center;">↓</p> <p>Step 4</p> </div>	School/Cluster Bookkeeper	<p>Shall receive the approved DV with complete supporting documents from School Head.</p> <p>Shall forward the approved DV with supporting documents to Disbursing Officer for check preparation.</p>	
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>END</p> </div>		TOTAL PROCESSING TIME	

****Each school shall establish a standard and reasonable processing time for all transactions.***



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1.2 PROCESSING OF PAYMENTS OF CLAIMS

Procedures from Checking Supporting Documents to Preparation of Check and Submission of Advice of Check Issued and Cancelled (ACIC)

Process Flow	In-charge	Process Description	PROCESSING TIME
<p style="text-align: center;">Start</p> <p style="text-align: center;">↓</p> <p style="text-align: center;">Receives approved DV and Supporting Documents</p> <p style="text-align: center;">↓</p> <p style="text-align: center;">Step 1</p>	Cluster/School Disbursing Officer	<p>Shall receive 3 copies of Approved Disbursement Voucher and 3 sets of complete supporting documents (1 original copy & 2 photocopies) from Cluster/School Bookkeeper.</p> <p>Note 1: Incomplete supporting documents and ang lacking signatures shall be returned to the Bookkeeper.</p> <p>Note 2: No approved DV and No complete supporting documents, No check shall be prepared or issued.</p> <p>Note 3: No supporting documents, no processing of payment shall be made.</p> <p>If ok, prepares Check for payment</p>	



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<p align="center">Prepares Check for payment</p> <p align="center">↓</p> <p align="center">Step 2</p>	<p align="center">Cluster/School Disbursing Officer</p>	<p>Shall prepare check for payment based on the approved Disbursement Voucher.</p> <p>Note 1: The Cut-off date for issuance of checks shall be every 25th day of the month. Approved Disbursement Voucher and complete supporting documents received beyond the cut-off date shall be processed first week of the succeeding month, except for payment of electricity & water and emergency cases such as repair of water and electrical systems.</p>	
<p align="center">Prepares Advice to Check Issued and Cancelled (ACIC) to</p> <p align="center">↓</p> <p align="center">Step 3</p>	<p align="center">Cluster/School Disbursing Officer</p>	<p>Shall prepare 3 copies of Advice to Check Issued and Cancelled (ACIC) based on the issued check.</p>	
<p align="center">Signs Check and ACIC</p> <p align="center">↓</p> <p align="center">Step 4</p>	<p align="center">School Head</p>	<p>Shall review and sign the check and the ACIC.</p>	
<p align="center">Submits the ACIC to Government Servicing Bank</p> <p align="center">↓</p> <p align="center">Step 5</p>	<p align="center">Cluster Disbursing Officer</p>	<p>Shall forward the 3 copies of Advice to Check Issued and Cancelled (ACIC) to the Government Servicing Bank.</p>	



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<p align="center">Pays Check to the supplier</p> <p align="center">↓</p> <p align="center">Step 6</p>	<p align="center">Cluster Disbursing Officer</p>	<p>Shall release/pay check to the supplier/claimant.</p> <p>Note: Cluster/School Disbursing Officer shall secure Official Receipt/Sales or Service Invoices from the supplier upon receipt of payment.</p>	
<p align="center">END</p>		<p align="center">TOTAL PROCESSING TIME</p>	

****Each school shall establish a standard and reasonable processing time for all transactions.***



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CHECKLIST OF SUPPORTING DOCUMENTS FOR SCHOOL MOOE DISBURSEMENTS

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	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	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



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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:	
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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	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



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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	Photocopies	
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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Cluster/School Bookkeeper



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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:

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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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), Box A (duly signed)	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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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 (duly signed)	3		
2	Certification from the Head of Agency, if applicable (required only for claimants of telephone/mobile communication expenses).	1	1	
3	Billing Statement/Statement of Account (for plan holder)	1	1	
4	Approved Daily Time Record (DTR), if applicable (required only for claimants of telephone/mobile communication expenses)	1	1	
5	Sales/Service Invoice or Official Receipt	1	1	

DepEd ORDER
No. 14, s. 2023

MAY 08 2023

AMENDMENT TO DEPED ORDER NO. 017, s. 2019
(Guidelines on the Provision and Use of Official Mobile Phones, Fossil Fuel 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.

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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), Box A (duly signed)	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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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), Box A (duly signed)	3		
2	Pakyaw Agreement	1	1	
3	Payroll	1	1	
4	Pictures (before, during and after)	1	1	

Other Documents: (as needed)	<div style="border: 1px solid black; height: 40px;"></div>
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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)	_____

Checked by:

 Cluster/School Bookkeeper



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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), <i>Box A (duly signed)</i>	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)	
--	--

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: _____

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:

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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)	_____

Checked by:

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

Account Title	Account Code
Environmental/Sanitary Services	5021201000

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)	
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Checked by:

Cluster/School Bookkeeper



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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	
20	BIR FORM 2307	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	Photocopy/ies	
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 February 28, 2005 (Annex A-T) and any future amendments thereof.	1	1	
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 Acknowledgment 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,	1	1	



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	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.			
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 *If the supplier is not the manufacturer, certification from the manufacturer is an authorized distributor/dealer of the product/items *License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller, or distributor) *Certification from the Medical Officer that medicines and drugs requisitioned is included in the PNDP Current Edition. *Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines.	1	1	
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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LIQUIDATION

- 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

Note: The Checklist of Documentary Requirements for Monthly School MOOE Liquidation shall be attached in the front of Liquidation Report Form



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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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IX. PHASE 6: Liquidation and Financial Reporting

Key Considerations	The School shall strictly observe the prescribed Liquidation Report process.
	Accordingly, the School shall submit three (3) sets of Liquidation Reports to the Division Office on or before the 5th day of the following month, as follows: Set 1 – COA Copy Set 2 – Accounting Copy Set 3 – School Copy
	All submissions shall be complete, accurate, and duly supported in accordance with applicable accounting and auditing rules and regulations.
	Upon submission of the Liquidation Reports, the School shall also prepare and submit a separate copy of the Cash Disbursement Report (CDR), properly filed in a folder, for the Liquidation Checker and for posting in the School Transparency Board (with separate DTS).
	All schools shall strictly observe the proper sequencing and arrangement of supporting documents in the School MOOE Liquidation. Non-compliance with the prescribed sequencing of documents shall be a ground for the return of the liquidation documents to the school concerned for correction and compliance. (Please refer to the prescribed sequencing of documents indicated after the School MOOE Liquidation Process Flow.)
	Schools shall conduct a one-day Cluster/School Coordination Meeting with the Administrative Officer II (AO II), Administrative Assistant III (ADAS III), and Administrative Assistant II (ADAS II) on the 1st or 2nd day of the following month, to be called the “C.A.R.E.” (Coordination, Accountability, Review, and Evaluation) Day , prior to the submission of liquidation reports to the Division Office.
	The objectives of the Cluster/School C.A.R.E. Day are as follows: 1. To thoroughly review, validate, and ensure the completeness, accuracy, and compliance of all supporting documents. 2. To discuss issues, concerns, and observations on the liquidation reports.



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3. To ensure the correctness, completeness, and proper signing of all required documents for the three (3) sets of liquidation reports.

4. To minimize, if not eliminate, the return of liquidation reports to schools due to non-compliance or deficiencies.

The **Cluster/School C.A.R.E. Day** is hereby established to strengthen collaboration among concerned school personnel—namely the School Head, AO II, ADAS III, and ADAS II—to ensure that liquidation reports submitted to the Division Office are accurate, complete, compliant, and transparent.

The **Cluster/School C.A.R.E. Day** shall be conducted at the Central School for the Elementary Level, headed by the Cluster Head, and at the respective school for the Secondary Level.

The attendees of the **Cluster/School C.A.R.E. Day** shall include the following:

1. School Head
2. Administrative Officer II (AO II)
3. Bookkeeper (ADAS III)
4. Disbursing Officer (ADAS II)

The conduct of the Cluster/School C.A.R.E. Day shall be properly documented and included as part of the supporting documents to be attached to the Monthly Liquidation Report.

The required documentation shall include:

1. Attendance Sheet
2. Photographs taken during the conduct of the **Cluster/School C.A.R.E. Day**

The activity may be conducted either online or offline, depending on the modality chosen by the cluster or school.

Note: Failure to attach the required documents evidencing the conduct of the Cluster/School C.A.R.E. Day shall be a ground for the return of the Liquidation Report to the school for compliance.

The program holder of the **Cluster/School C.A.R.E. Day** shall be the **Cluster/School Bookkeeper and Disbursing Officer**.

C.A.R.E (Coordination, Accountability, Review, and Evaluation) Day Statement:

“Working together through C.A.R.E., ensuring liquidation reports are accurate, complete, and proper.”



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SCHOOL MOOE LIQUIDATION PROCESS FLOW			
Process Flow	In-charge	Process Description	PROCESSING TIME
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Start</div> <div style="text-align: center;">↓</div>			
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Receives Liquidation Report</div> <div style="text-align: center;">↓</div>	Designated Accounting Personnel	<p>Shall receive 3 sets of Liquidation Reports from the Receiving Unit Set 1 – COA Copy Set 2 – Accounting Copy Set 3 – School Copy</p> <p>Shall stamp the Liquidation Report with the number and date, and record it in the logbook, provided that all supporting documents listed in MOOE Liquidation Checklist are complete.</p> <p><i>Please see the checklist provided below for your reference.</i></p> <p>Note 1: "If the supporting documents are incomplete as per the checklist, the MOOE Liquidation will not be received."</p>	10 minutes



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		<p>Note 2: CDR shall be submitted in 5 copies.</p> <p>Note 3: Deadline of Submission will be on or before 5th day of the following Month, 5:00 p.m. and if 5th day will fall on holiday or weekend, deadline will be on following working day, 10:00 a.m.</p> <p>Note 4: Submission beyond the deadline is considered LATE.</p>	
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p align="center">Checks Liquidation Report</p> </div> 	<p align="center">Designated Accounting Personnel</p>	<p>Shall check the completeness and accuracy of Liquidation report and its supporting documents.</p> <p><i>Note 1: It must be thoroughly checked vis-a-vis actual disbursement against the approved Financial Management Plan.</i></p> <p><i>Note 2: Checking of all Liquidation Reports shall be on</i></p>	<p align="center">4 hours</p>



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		<p><i>“First to receive, first to check” basis.</i></p> <p><i>Note 3: Incomplete supporting documents and/or error in computation shall be returned to concerned Clustered/ School ADAS III and the office will issue Liquidation Pre - Audit Observation Memorandum (LPOM).</i></p> <p><i>Note 4: For the submission of Compliance, Cluster/ School Bookkeeper shall return the liquidation reports to the Accounting Section and the school head should affix his/her signature to the LPOM.</i></p> <p><i>“No signature of school head in LPOM, no receipt of Liquidation Report” should be strictly observed.</i></p> <p><i>Note 5: Compliance should be done within 4 working days upon receipt of the communication through chat (posted in the Group Chat-</i></p>	
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		<i>CSDT SB ADAS) from Designated Accounting personnel, Otherwise, considered LATE.</i>	
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: auto;"> Forwards Liquidation Report for signature </div>	Designated Accounting Personnel	Shall forward Liquidation report to Office of Assistant Schools Division Superintendent for signature on "Box B of Liquidation Form Appendix 44."	15 minutes
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: auto;"> Receives the Liquidation Report </div>	Receiving Personnel - in charge of ASDS	<p>Shall receive the Liquidation Report from the Accounting Office.</p> <p>Shall forward the Liquidation report to the Assistant Schools Division Superintendent.</p>	10 minutes
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: auto;"> Signs the Liquidation Reports </div>	Assistant Schools Division Superintendent	<p>Shall sign the "Box B of Liquidation Report Form Appendix 44".</p> <p>Shall forward the Liquidation Report</p>	10 minutes



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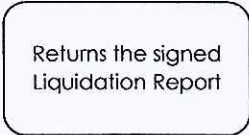
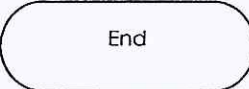
		to the personnel in charge.	
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> <p>Forwards the signed Liquidation Report to the Accounting Office.</p> </div> <p style="text-align: center;">↓</p>	<p>Receiving Personnel - in charge of the Office of ASDS</p>	<p>Shall forward the signed Liquidation Report to the Accounting Office.</p>	<p>5 minutes</p>
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> <p>Receives Liquidation Report from the Office of Assistant Schools Division Superintendent</p> </div> <p style="text-align: center;">↓</p>	<p>Designated Accounting Personnel</p>	<p>Shall receive the Liquidation Report from the Office of Assistant Schools Division Superintendent.</p>	<p>5 minutes</p>
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> <p>Forwards Liquidation Report to the Division Accountant</p> </div> <p style="text-align: center;">↓</p>	<p>Designated Accounting personnel</p>	<p>Shall forward Liquidation report to the Division Accountant for signature on "Box C of Liquidation Form Appendix 44."</p>	<p>10 minutes</p>
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> <p>Signs the Liquidation Report</p> </div> <p style="text-align: center;">↓</p>	<p>Accountant III</p>	<p>Shall sign the liquidation report on "Box C of Liquidation Form Appendix 44."</p> <p>Shall forward the Liquidation Report to the designated accounting personnel.</p>	<p>10 minutes</p>



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<p align="center">Receives the Signed Liquidation Report</p> 	<p align="center">Designated Accounting personnel</p>	<p>Shall receive the signed Liquidation Report from the Division Accountant</p>	<p align="center">5 minutes</p>
<p align="center">Returns the signed Liquidation Report</p> 	<p align="center">Designation Accounting personnel</p>	<p>Shall return the signed Liquidation Report to the School -based ADAS (School copy).</p>	<p align="center">5 minutes</p>
<p align="center">End</p> 			<p align="center">5 hours and 25 minutes</p>

***One Liquidation Report Only**



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A. SEQUENCE OF ATTACHED DOCUMENTS IN SCHOOL MOOE LIQUIDATION REPORT

- 1 Liquidation Report (Appendix 44)
- 2 Attendance Sheet and MOVs during Cluster/School C.A.R.E Day
- 3 Approved SMCP
- 4 Approved APP
- 5 Approved School Operating Budget (SOB)
- 6 DV of Cash Advance
- 7 ADA (From Cash Section)
- 8 Acknowledgement of Teachers for MOOE received by Schools.
- 9 CDR
- 10 Bank Reconciliation
- 11 List of Outstanding Check
- 12 Bank Statement
- 13 List of Cancelled/Stale Check
- 14 Cancelled/Stale Check
- 15 ACIC should be attached before the DV of each transaction.
- 16 Photocopy of Issued Check, shall be attached to the front of Approved DV
- 17 Approved Disbursement Voucher (DV)
- 18 Complete and Accurate Supporting Documents (For COA & School Copy)

Notes:

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.



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X. PHASE 7: Evaluation

Key Considerations	<p>The Division Liquidation Report Checker (LRC) shall review and verify all submitted Liquidation Reports for completeness, accuracy, and compliance with applicable accounting and auditing rules and regulations.</p> <p>If any observation or deficiency is noted during the review, the Liquidation Report shall be returned to the school for appropriate action and compliance, together with a Liquidation Pre-Audit Observation Memorandum (LPOM). The school shall comply with the noted findings within four (4) working days upon receipt of the communication.</p> <p>The receipt or non-receipt of the LPOM does not guarantee exemption from receiving Audit Observation Memorandum, Notice of Suspension & Notice of Disallowance from the COA.</p>
	<p>The Division Office shall establish a Liquidation Report Performance Tracker (LRPT) and a Quarterly Evaluation Form (QEF) to monitor and evaluate the compliance and performance of schools in the timely submission of Liquidation Reports to the Division Office. A rubric has also been developed to ensure clear rating criteria and a standardized assessment of MOOE Liquidation performance</p>
	<p>The Quarterly Evaluation Form (QEF) shall be released to all School Heads and non-teaching personnel on the 25th day of the first month of every quarter through email.</p>
	<p>Schools that receive an Unsatisfactory (1.50-2.49) or Poor (below 1.49) over-all rating shall undergo a coaching/mentoring session with the Budget, Accounting and other concerned division personnel to improve their Liquidation report performance.</p>
	<p>Schools with a rating of 2.49 or below in any performance indicator shall undergo a coaching/mentoring session with the Budget, Accounting and other division personnel.</p>
	<p>If, upon resubmission after the first compliance, the school still fails to comply or address the noted observations, the Liquidation Report shall be referred to the Commission on Audit (COA) for appropriate action. The concerned school shall thereafter be responsible for directly settling all outstanding audit observations with the said office. The assigned Liquidation Report Checker (LRC) shall inform the concerned school.</p>



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The objectives of the establishment of Liquidation Report Performance Tracker (LRPT) and Quarterly Evaluation Form (QEF) are as follows: (GEMSPACE)

- a. **Guide Technical Assistance** – provide clear guidance and support to the Division Office for the technical assistance required in the preparation, submission, and compliance of Liquidation Reports.
- b. **Evaluate School Performance** – measure and analyze the performance of schools regarding the submission and compliance of Liquidation Reports.
- c. **Monitor Issues and Concerns** – track and address any issues or concerns regarding their submitted Liquidation Reports.
- d. **Standardize Assessment** – develop and implement a standardized method for assessing the performance of schools' Liquidation Reports to ensure consistency and fairness.
- e. **Prevent Notices and Disallowances** – minimize the issuance of Notices of Suspension, Notices of Disallowance, and Audit Observation Memoranda (AOM) from the Commission on Audit (COA) by ensuring compliance and accuracy.
- f. **Assess Quality, Efficiency, and Timeliness** – evaluate the Liquidation Reports submitted by the schools for adherence to quality standards, efficiency in processing, and timeliness of submission.
- g. **Clear Rating Criteria** – offer clear criteria for evaluating the Office Performance Commitment and Review Form (OPCRF) and the Individual Performance Commitment and Review Form (IPCRF) rating of school -based nonteaching personnel based on Liquidation Report performance.
- h. **Establish Recognition Guidelines** – create uniform guidelines for recognizing and rewarding schools with outstanding Liquidation Reports to promote excellence.



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Sample Quarterly Evaluation Form (QEF)

Quarterly Evaluation Form (QEF) Liquidation Report Performance Tracker (LRPT)			
Date: April 25, 2025			
A. General Information			
Name of School:	JUAN DELA CRUZ ELEMENTARY SCHOOL		
Principal:	KELVIN B. CRUZ		
Bookkeeper:	RUBY JOY C. DELA CERNA		
Disbursing Officer:	JERALDEN A. FERNANDEZ		
Quarter Covered:	1st Quarter	Year	2025

B. RATING

QUALITY	EFFICIENCY	TIME LINES	RATING	REMARKS
5.00	5.00	5.00	5.00	Outstanding

C. SUMMARY:

QUALITY		EFFICIENCY	
NO. OF OBSERVATION/S (Please refer to issued LPOM for details)		BALANCE FORWARDED:	0
JANUARY	0	AMOUNT DOWNLOADED:	145,000.00
FEBRUARY	0	AMOUNT LIQUIDATED:	135,000.00
MARCH	0	LIQUIDATION RATE	93.10%

	TIME LINES		
	JANUARY	FEBRUARY	MARCH
DATE SUBMITTED:	02/ 04/ 2025	03/ 04/ 2025	04/ 03/ 2025
DATE CHECK:	02/ 04/ 2025	03/ 04/ 2025	04/ 03/ 2025
DATE INFORMED:			
DATE RETURNED (1st Compliance)			
DATE RETURNED (2nd Compliance)			

RATING SCALE:

NUMERICAL RATING	ADJECTIVAL RATING	DESCRIPTION OF RATING
4.50 - 5.00	OUTSTANDING	The school performance in Liquidation Report represents an extraordinary level of achievement and commitment in terms of quality, efficiency and timeliness.
3.50 - 4.49	VERY SATISFACTORY	School performance in Quarterly Liquidation Report met expectations which were goals, objectives and financial targets were achieved based on the established standards.
2.50 - 3.49	SATISFACTORY	School performance in Liquidation Report is good but there are some areas need for improvement.
1.50 - 2.49	UNSATISFACTORY	The school performance in Liquidation Report failed to meet expectations.
below 1.49	POOR	The school needs significant improvement in the major areas of the liquidation reports.

Notes:

1. School that receive an Unsatisfactory (1.50-2.49) or Poor (below 1.49) over-all rating shall undergo a coaching/ mentoring session with the Budget, Accounting and other concerned division personnel to improve their Liquidation report performance.
2. School with a rating of 2.49 or below in any performance indicator shall undergo a coaching/ mentoring session with the Budget, Accounting and other division personnel.
3. The receipt or non-receipt of the LPOM does not guarantee exemption from receiving Audit Observation Memorandum, Notice of Suspension & Notice of Disallowance from the COA.

Other Comments:
1.
2.
3.

Prepared by:

ALJOY S. SILVERIO
 Liquidation Report Checker
 Date: April 25, 2025

Reviewed by:

JONEL G. SOLOMON, CPA
 Accountant III
 Date: April 25, 2025



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RUBRIC FOR MOOE LIQUIDATION PERFORMANCE		
SCHOOL		
QUALITY		BASIS
5	No Observation/s in liquidation reports in a month. (LPOM)	D.M OSDS NO. 102 s. 2024 : ISSUANCE OF Updated Liquidation Pre -Audit Observation Memorandum
4	1-3 total observation/s in liquidation reports in a month. (LPOM)	D.M. OSDS No. 112. s .2024 - Updates on the Signatories on the Liquidation Report Form and Check Disbursement Registry (CDR)
3	4 - 6 total observations in liquidation reports in a month. (LPOM)	COA Circular: No 2012- 001 - Revised Guidelines for Documentary Requirements for Common Government Transactions
2	7 -9 total observations in liquidation reports in a month (LPOM)	DM OSDS No. 80 s. 2024: Updated School MOOE Liquidation Process
1	10 or more observations in liquidation reports in a month or returned twice the Liquidation Report for compliance.	DM OSDS No. 27 s. 2024 Revised Documentary Requirements on the Submission of Monthly School Liquidation for the Maintenance and Other Operating Expenses (MOOE)



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RUBRIC FOR MOOE LIQUIDATION PERFORMANCE		
SCHOOL		
EFFICIENCY		
5	* Liquidated more than 75% within the quarter based on the downloaded quarterly MOOE and balance forwarded. (whole number) (1st, 2nd & 3rd Quarters) * *Liquidated 100% OF MOOE in the 4th Quarter.	D.O NO.008 S. 2019; Revised Implementing Guidelines on the Direct release , use, monitoring and reporting of MOOE allocation of Schools including other funds managed by schools
4	*Liquidated 75% within the quarter based on the downloaded quarterly MOOE and balance forwarded. (whole number) (1st, 2nd & 3rd Quarters) *Liquidated 95% -99% of MOOE in the 4th Quarter.	
3	Liquidated 74% within the quarter based on the downloaded quarterly MOOE and balance forwarded. (whole number) (1st, 2nd & 3rd Quarters) Liquidated 90% -94% of MOOE in the 4th Quarter.	
2	Liquidated 73% within the quarter based on the downloaded quarterly MOOE and balance forwarded. (whole number) (1st, 2nd & 3rd Quarters) Liquidated 85% - 89% of MOOE in the 4th Quarter.	
1	Liquidated 72% or below within the quarter based on the downloaded quarterly MOOE and balance forwarded. (whole number) (1st, 2nd & 3rd Quarters) Liquidated 84% or below of MOOE in the 4th Quarter.	



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RUBRIC FOR MOOE LIQUIDATION PERFORMANCE		
SCHOOL		
TIMELINESS		
5	Submitted the liquidation report before the 5th day of the following month and submitted the compliance based on the observation/s 4 days upon receipt of communication. *For December Liquidation - Submitted before the deadline sets in the issued Memo.	D.O NO.008 S. 2019; Revised Implementing Guidelines on the Direct release, use, monitoring and reporting of MOOE allocation of Schools including other funds managed by schools DM OSDS No. 080 s. 2024; Updated School MOOE
4	Submitted the liquidation report on the 5th day of the following month or submitted the compliance based on the observation/s 5-6 days upon receipt of communication. *For December Liquidation - Submitted based in the deadline sets in the issued Memo.	DM OSDS No. 025 s. 2024; Deadline of the submission of Monthly Liquidation Reports
3	Submitted the liquidation report on the 6th day of the following month or submitted the compliance based on the observation/s 7-8 days upon receipt of communication. *For December Liquidation - Submitted 1-2 days late based in the deadline sets in the issued Memo.	
2	Submitted the liquidation report on the 7th day of the following month or submitted the compliance based on the observation/s 9-10 days upon receipt of communication. *For December Liquidation - Submitted 3-4 days late based in the deadline sets in the issued Memo.	
1	Submitted the liquidation report on the 8th day of the following month or submitted the compliance based on the observation/s 7-8 days upon receipt of communication. *For December Liquidation - Submitted 5-6 days late based in the deadline sets in the issued Memo.	

Note:

1. For Timeliness. If the L.R. is submitted on or before the 5th day of the following month but compliance is completed 5-6 days after receiving the communication, the rating is 4. The final score is based on submission vs. compliance, whichever is lower.

****Late downloading or delayed implementation based on the approved plans shall automatically be assigned a score of 1 for timeliness.***



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RATING Based on the actual accomplishments and results.

BASED IN FINAL AVERAGE OF QUARTERLY RATING

RATING SCALE:

NUMERICAL RATING	ADJECTIVAL RATING	DESCRIPTION OF RATING
4.50 - 5.00	OUTSTANDING	The School performance in Liquidation Report represents an extraordinary level of achievement and commitment in terms of quality, efficiency and timeliness.
3.50- 4.49	VERY SATISFACTORY	School performance in Quarterly Liquidation Report met expectations which some goals, objectives and financial targets were achieved based on the established standards.
2.50 - 3.49	SATISFACTORY	School performance in Liquidation Report is good but there are some areas need for improvement.
1.50-2.49	UNSATISFACTORY	The school performance in Liquidation Report failed to meet expectations
below 1.49	POOR	The School needs significant improvement in the major areas of the liquidation reports



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XI. References:

1. **DepEd Order No. 009, s. 2019** – Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools
2. **COA Circular No. 2012-001** – Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions
3. **Presidential Decree No. 1445**, otherwise known as the “Government Auditing Code of the Philippines,”
4. **Republic Act No. 12009**, otherwise known as the “New Government Procurement Act (NGPA)”
5. **Government Accounting Manual Volume III** (The Revised Chart of Accounts)



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XII. 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