



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

July 22, 2026

DIVISION MEMORANDUM  
OSDS- 2026 - **129**

**DEADLINE FOR SUBMISSION OF SCHOOL -BASED FEEDING PROGRAM  
(SBFP) LIQUIDATION REPORTS**

To: School Heads  
SBFP Coordinators  
Administrative Officers II  
School – based finance personnel

1. To ensure timely submission of consolidated reports in compliance with the DepEd Central, Regional Office, DBM and COA requirements, all School Heads, SBFP Coordinators and school -based finance personnel are advised to submit the **SBFP Liquidation Reports** to the **Accounting Section of SDO Tacurong City**.

2. The deadline for submission of SBFP Liquidation shall be the following:

| Months                       | Deadline                              |
|------------------------------|---------------------------------------|
| August 2026 – October 2026   | 15 <sup>th</sup> day of November 2026 |
| November 2026 -December 2026 | 20 <sup>th</sup> day of December 2026 |
| January 2027 -February 2027  | 15 <sup>th</sup> day of March 2027    |

3. The **supporting documents** required for the SBFP Liquidation Reports shall be the same as those prescribed for the submission of MOOE Liquidation Reports. Likewise, the **color of the folder** to be used for SBFP Liquidation Reports shall conform to the standard color coding adopted for the MOOE Liquidation Reports.

4. The SBFP – Additional Viand (Hot Meals) shall be downloaded to the school while the SBFP – Operational Expenses shall be facilitated at the division office provided that all documentary requirements are complete, accurate and proper.

5. Please refer to the attached Annex for the detailed guidelines, documentary requirements, schedules, and other reminders pertaining to the downloading, utilization, disbursement, and liquidation of SBFP funds.



Address: Alunan Highway, Poblacion, Tacurong City 9800  
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6. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

**CARLOS G. SUSARNO, PHD., CESO VI**  
Assistant Schools Division Superintendent  
Officer-In-charge  
Office of the Schools Division Superintendent

Enclosures: None.

Reference:

Allotment: none

To be included in the perpetual Index under

REPORTS      RECORDS

JGS/OSDS/DM/ DEADLINE OF SUBMISSION OF SBFP LIQUIDATION REPORTS/ July 21, 2026



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
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**Annex.**

1. The SBFP Coordinator shall prepare the following plans and other documents:

- School Improvement Plan **(2 copies)**
- Annual Implementation Plan **(2 copies)**
- Market Scoping **(2 copies)**
- PPAs **(2 copies)**
- PPMP **(2 copies)**
- APP **(2 copies)**
- Work and Financial Plan **(2 copies)**
- School Monthly Cash Program (SMCP) **(2 copies)**
- Summary of Monthly Budget (SOB) **(3 copies)**
- Purchase Request (PR) **(2 copies)**

*\*The school shall prepare one set of SBFP Plans for SY 2026-2027, covering both the Additional Viand (Hot Meals) and Operational Expenses components.*

*\*The PPAs, SOBs and PRs shall be prepared on quarterly basis. **Separate PPAs, SOBs, and PRs shall be prepared for Additional Viand (Hot Meals) and Operational Expenses components.***

*\*All required SBFP plans and supporting documents shall be submitted to the Schools Division Office on or before July 27, 2026.*

2. Account names and codes to be used in the preparation of SBFP Budget Plans

| <b>A. Additional Viand (Hot Meals)</b> | <b>Account Name</b>    | <b>Account Code</b> | <b>Particulars</b>                                                                                                                             |
|----------------------------------------|------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        | Food Supplies Expenses | 5020305000          | To recognize the cost of food items, vegetables, condiments and other ingredients utilized in the implementation of the School Feeding Program |



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| <b>B. Operational Expenses</b> | <b>Account Name</b>                               | <b>Account Code</b> | <b>Particulars</b>                                                                                                                                                                                                                                                   |
|--------------------------------|---------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                | Other Supplies & Materials Expenses               | 5020399000          | To recognized the cost of the consumable supplies and materials such as bond paper, kitchen supplies, cleaning materials, and other operating supplies.                                                                                                              |
|                                | Semi -Expendable Machinery and Equipment Expenses | 5020322000          | To recognized the cost of the procurement of essential kitchen equipment facilities, such as freezers, and cold storage facilities with an acquisition cost of less than P50,000.00 per unit, in accordance with existing government accounting and budgeting rules. |
|                                | Travelling Expenses-local                         | 5020101000          | To recognized the cost for the fare of SBFP Coordinator in the conduct of market scoping, and other procurement-related activities.                                                                                                                                  |

**3. Downloading and Payment of SBFP Funds.** The SBFP Additional Viand (Hot meals) shall be downloaded to the schools on quarterly basis through Cash Advance. Meanwhile, payments for SBFP Operational Expenses shall be processed through the Schools Division Office under Direct Payment Scheme, provided that all documentary requirements are complete, accurate, and proper.



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4. Schedule for the Downloading of Quarterly SBFP Additional Viand (Hot Meals) Funds

| Coverage                 | Date of Downloading |
|--------------------------|---------------------|
| August – October 2026    | August 10, 2026     |
| November – December 2026 | November 15, 2026   |
| January -February 2027   | January 5, 2027     |

Upon receipt of the downloaded funds, school personnel shall observe the following during the disbursement process:

- The school/cluster bookkeeper shall **not certify Box C of the Disbursement Voucher (DV)** unless all supporting documents are complete, accurate, and proper.
- The disbursing officer shall **not issue a check** unless all documentary requirements have been fully complied with and the Disbursement Voucher has been duly approved.

5. Documentary requirements for the quarterly downloading of SBFP Additional Viand (Hot Meals).

| Coverage                 | Documentary Requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| August – October 2026    | <ol style="list-style-type: none"><li>1. Four (4) copies of Disbursement Voucher (Yellow) with Box A duly signed.</li><li>2. Four (4) copies of Obligation Request Slip (ORS) with Box A duly signed.</li><li>3. Two (2) copies of Approved Activity Request (AR)</li><li>4. Two (2) copies of Approved PPAs</li><li>5. Two (2) copies of Approved SOBs</li><li>6. Two (2) copies of Certification issued by the Accounting Section that SBFP 2025- 2026 is fully liquidated.</li></ol> |
| November – December 2026 | <ol style="list-style-type: none"><li>1. Four (4) copies of Disbursement Voucher (Yellow) with Box A duly signed</li><li>2. Four (4) copies of Obligation Request Slip (ORS) with Box A duly signed</li><li>3. Two (2) copies of Approved Activity Request (AR)</li><li>4. Two (2) copies of Approved PPAs</li><li>5. Two (2) copies of Approved SOBs</li><li>6. Two (2) Certification issued by the Accounting Section confirming the submission of the SBFP Viand and</li></ol>       |



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|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | Additional Viand (Hot Meals) Liquidation Report (August – October 2026)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| January -February 2027 | <ol style="list-style-type: none"><li>1. Four (4) copies of Disbursement Voucher (Yellow) with Box A duly signed</li><li>2. Four (4) copies of Obligation Request Slip (ORS) with Box A duly signed</li><li>3. Two (2) copies of Approved Activity Request (AR)</li><li>4. Two (2) copies of Approved PPAs</li><li>5. Two (2) copies of Approved SOBs</li><li>6. Certification issued by the Accounting Section certifying that the SBFP Additional Viand (Hot Meals) Liquidation (August – October 2026) have been fully complied with and that November - December 2026 Liquidation Reports have been submitted.</li></ol> |

6. The **SBFP Coordinator** shall be primarily responsible for the preparation, processing, and submission of all documentary requirements necessary for the quarterly downloading of SBFP Additional Viand (Hot Meals) fund.

7. The duties and responsibilities of the personnel involved in the downloading, disbursement, and liquidation of the quarterly SBFP Additional Viand (Hot Meals) fund.

| <b>Duties and Responsibilities</b>                                                                                                                                                              | <b>Concerned personnel</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Preparation and Submission of SBFP Budget Plans                                                                                                                                                 | SBFP Coordinator           |
| Request for the downloading of SBFP Additional Viand (Hot Meals) fund                                                                                                                           | SBFP Coordinator           |
| Submission of complete Supporting documents to ADAS III & ADAS II for processing of payments.<br><br><i>(In- charge for the retrieval of Approved D.V from the division cash section.)</i>      | SBFP Coordinator           |
| Prepares Disbursement Voucher (D.V) for payment<br><br><i>Certifies the Box C of Disbursement Voucher as to Cash Available and supporting documents are complete and amount claimed proper.</i> | Bookkeeper                 |



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|                                                                                                                                                                                                                                                                                                    |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Preparation of Bank Reconciliation                                                                                                                                                                                                                                                                 |                    |
| Preparation and issuance of checks and ACIC                                                                                                                                                                                                                                                        | Disbursing Officer |
| Prepares Cash Disbursement Register (CDR)                                                                                                                                                                                                                                                          |                    |
| Submission of three (3) sets of Liquidation Reports to the Division Office:<br>*COA – complete set of supporting documents<br>*School – Complete set of supporting documents<br>*Accounting- (Only L.R Form, CDR, Bank Statement, Bank Reconciliation and Approved Disbursement Voucher with ACIC) | SBFP Coordinator   |

*\*No complete supporting documents, no approved Disbursement Voucher, no payment shall be made.*

*\*A Checklist of documentary requirements shall be attached to the front page of every disbursement voucher.*

*\*The school/cluster bookkeeper shall not certify Box C of the Disbursement Voucher unless the required checklist of documentary requirements is attached and all supporting documents are complete, accurate, and proper.*

8. The checklist and sequence of documentary requirements prescribed in the succeeding pages shall be strictly observed in the preparation and submission of the Quarterly SBFP Liquidation Reports. The accomplished Checklist of Documentary Requirements shall be attached to the front page of every Liquidation report submitted to the Schools Division Office.



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**CHECKLIST OF DOCUMENTARY REQUIREMENTS**

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

**SBFP LIQUIDATION REPORT**

|                        |  |                       |  |
|------------------------|--|-----------------------|--|
| <b>SCHOOL:</b>         |  | <b>AMOUNT:</b>        |  |
| <b>DATE SUBMITTED:</b> |  | <b>DATE RECEIVED:</b> |  |
| <b>DATE RETURNED:</b>  |  | <b>DATE COMPLIED:</b> |  |

| No. | Requirements                                                                               | No. of Copies |                          | Remarks |
|-----|--------------------------------------------------------------------------------------------|---------------|--------------------------|---------|
|     |                                                                                            | Original      | Photocopy/ies            |         |
| 1   | Liquidation Report (Appendix 44)                                                           | 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                        |         |
| 9   | CDR                                                                                        | 1             | 2                        |         |
| 10  | Bank Reconciliation                                                                        | 1             | 2                        |         |
| 11  | List of Outstanding Check                                                                  | 1             | 2                        |         |
| 12  | Bank Statement                                                                             | 1             | 2                        |         |
| 13  | List of Cancelled/Stale Check                                                              | 1             | 2                        |         |
| 14  | Cancelled/Stale Check                                                                      | 1             | 2                        |         |
| 15  | ACIC should be attached before the DV of each transaction.                                 | 1             | 2                        |         |
| 16  | Photocopy of Issued Check, shall be attached to the front of Approved Disbursement Voucher | 1             | 2                        |         |
| 17  | Approved Disbursement Voucher                                                              | 1             | 2                        |         |
| 18  | Complete and Accurate Supporting Documents                                                 | 1             | 1 (Only for School Copy) |         |

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

Checked by:

\_\_\_\_\_  
Liquidation Report Checker



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9. The checklist of documentary requirements for the payment of procurement of Additional Viand (Hot Meals) through Direct Acquisition.

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

**Procurement of Goods and Services**  
**(DIRECT ACQUISITION P 200,000.00 and below)**

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

|              |  |
|--------------|--|
| PARTICULARS: |  |
|--------------|--|

| No. | Requirements                                                                                                                                                                       | No. of Copies |             | Remarks |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|---------|
|     |                                                                                                                                                                                    | Original      | Photocopies |         |
| 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, if applicable                                                                                                                                     | 1             | 1           |         |
| 6   | Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section                                                                              | 1             | 1           |         |
| 7   | Authorization from the HOPE for choosing Direct Acquisition as Mode of Procurement                                                                                                 | 1             | 1           |         |
| 8   | Purchase Order                                                                                                                                                                     | 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), if applicable                                                                                                                                 | 1             | 1           |         |
| 12  | Inventory Custodian Slip (ICS), (below P50,000.00), if applicable                                                                                                                  | 1             | 1           |         |
| 13  | 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           |         |
| 14  | Letter to the Auditor                                                                                                                                                              | 1             | 1           |         |



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|    |                                                                                   |   |   |  |
|----|-----------------------------------------------------------------------------------|---|---|--|
| 15 | Acknowledgement Receipt (for training kits, Polo Shirt and others), if applicable | 1 | 1 |  |
| 16 | Attendance (for meetings/seminars), if applicable                                 | 1 | 1 |  |
| 17 | Pictures (Training/Meeting proper, polo Shirt, Tarpaulin, Food and supplies)      | 1 | 1 |  |
| 18 | Official Receipt/Sales or Service Invoice (for reimbursement)                     | 1 | 1 |  |
| 19 | BIR FORM 2307                                                                     | 1 | 1 |  |

|                                 |  |
|---------------------------------|--|
| Other Documents:<br>(as needed) |  |
|                                 |  |
|                                 |  |

Checked by:

\_\_\_\_\_  
Cluster/School Bookkeeper



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10. **For SBFP Operational Expenses**, the SBFP Coordinator shall ensure the completeness, accuracy, and propriety of all required supporting documents and shall facilitate the processing of payment through the Schools Division Office. The accomplished Checklist of Documentary Requirements shall be attached to the front page of the Disbursement Voucher (DV) upon submission for processing

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

**Procurement of Goods and Services**  
**(DIRECT ACQUISITION P 200,000.00 and below)**

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

PARTICULARS:

| No. | Requirements                                                                                                                                                                       | No. of Copies |               | Remarks |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------|
|     |                                                                                                                                                                                    | Original      | Photocopy/ies |         |
| 1   | Disbursement Voucher (DV), Box A duly signed                                                                                                                                       | 4             |               |         |
| 2   | Obligation Request and Status (4 copies), Box A duly signed.                                                                                                                       | 4             |               |         |
| 3   | Approved Budget Plans (APP, PPMP, SMCP & WFP)                                                                                                                                      | 1             | 1             |         |
| 4   | Approved SOBs & PPAs (2 copies)                                                                                                                                                    | 1             | 1             |         |
| 5   | Approved Activity Request (2 copies)                                                                                                                                               | 1             | 1             |         |
| 6   | Signed Market Scoping, from Program Holder or end-user                                                                                                                             | 1             | 1             |         |
| 7   | Justification for Procurement outside PS-DBM, if applicable                                                                                                                        | 1             | 1             |         |
| 8   | Memorandum or Invitation letter, (if applicable)                                                                                                                                   | 1             | 1             |         |
| 9   | Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section                                                                              | 1             | 1             |         |
| 10  | Authorization from the HOPE for choosing Direct Acquisition as Mode of Procurement                                                                                                 | 1             | 1             |         |
| 11  | 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             |         |



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|    |                                                                                                                                                                   |   |   |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|--|
| 12 | Delivery receipt duly received                                                                                                                                    | 1 | 1 |  |
| 13 | Requisition and Issuance Slip (RIS), if applicable (supplies)                                                                                                     | 1 | 1 |  |
| 14 | Inventory Custodian Slip (ICS), (below P50,000.00), if applicable (semi-expendable)                                                                               | 1 | 1 |  |
| 15 | Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of the Agency or his duly authorized representative. | 1 | 1 |  |
| 16 | Letter to the Auditor                                                                                                                                             | 1 | 1 |  |
| 17 | Acknowledgement Receipt (for training kits, Polo Shirt and others), if applicable                                                                                 | 1 | 1 |  |
| 18 | Attendance (for meetings/seminars), if applicable                                                                                                                 | 1 | 1 |  |
| 19 | Pictures (Training/Meeting proper, polo Shirt, Tarpaulin, Food and supplies)                                                                                      | 1 | 1 |  |
| 20 | Official Receipt/Sales or Service Invoice (for reimbursement)                                                                                                     | 1 | 1 |  |
| 21 | BIR FORM 2307                                                                                                                                                     | 1 | 1 |  |

|                                 |  |
|---------------------------------|--|
| Other Documents:<br>(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)*

Reimbursement of Transportation Expense (SBFP Marketing)

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

PARTICULARS:

| No. | Requirements                                              | No. of Copies |               | Remarks |
|-----|-----------------------------------------------------------|---------------|---------------|---------|
|     |                                                           | Original      | Photocopy/ies |         |
| 1   | Disbursement Voucher (DV)                                 | 4             |               |         |
| 2   | Obligation Request Slip (4 copies)                        | 4             |               |         |
| 3   | Itinerary of Travel                                       | 1             | 1             |         |
| 4   | Signed Locator Slip                                       | 1             | 1             |         |
| 5   | Certificate of not Requiring Receipt (P1.00 – P300.00)    | 1             | 1             |         |
| 6   | Reimbursement Expense Receipt (RER) (P301.00 – P1,000.00) | 1             | 1             |         |
| 7   | Certificate of Travel Completed                           | 1             | 1             |         |

|                                 |  |
|---------------------------------|--|
| Other Documents:<br>(as needed) |  |
|                                 |  |
|                                 |  |

Checked by:

\_\_\_\_\_  
ICU In - charge

*\*Claims for the transportation expenses incurred for market scoping and other procurement -related activities and claims for the transportation for hauling from Drop-off point shall be processed under separate Disbursement Vouchers (DVs) since they are chargeable against different source of fund.*



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11. The schedule for the processing of direct payments of payees/suppliers for SBFP Operational Expenses at the Schools Division Office shall be as follows:

| Coverage                 | Schedule of Payment Processing        |
|--------------------------|---------------------------------------|
| August – October 2026    | 3 <sup>rd</sup> day of November 2026  |
| November – December 2026 | 11 <sup>th</sup> day of December 2026 |
| January -February 2027   | 5 <sup>th</sup> day of March 2027     |

Payment Conditions:

- No payment shall be processed unless all documentary requirements are complete, accurate, and proper.
- Payments for **November – December 2026 Operational Expenses** shall not be processed unless the **August- October 2026 Operational Expenses** have already been fully paid and processed.
- Likewise, payments for the **January -February 2027 Operational Expenses** shall not be processed unless the **November – December 2026 Operational Expenses** have already been fully paid and processed.

12. The following standard particulars shall be used in the preparation of the Obligation Request and Status (ORS) and Disbursement Voucher (DV):

| Transaction                                                                         | Document                            | Particulars                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Request for Downloading</b><br><br><b>SBFP Additional Viand (Hot Meals) Fund</b> | Obligation Request and Status (ORS) | To obligate the SBFP Additional Viand (Hot Meals) for the months of August – October 2026 of Tacurong Pilot Elementary School.                                                                     |
|                                                                                     | Disbursement Voucher (DV) (Yellow)  | Cash Advance the SBFP- Additional Viand (Hot Meals) for the months of August -October 2026 of Tacurong Pilot Elementary School.                                                                    |
| <b>Payment of Operational Expenses to Division Office</b>                           | Obligation Request and Status (ORS) | To obligate payment of SBFP Operational Expenses for travelling expenses of Ms. Kaitlyn Lamita incurred in SBFP Activities for the months of August- October 2026 of Rajah Muda Elementary School. |
|                                                                                     | Disbursement Voucher (DV) (Yellow)  | Payment of SBFP – Operational Expenses for travelling expenses of Ms. Kaitlyn Lamita incurred in SBFP Activities for the months of August- October 2026 of Rajah Muda Elementary School.           |

13. The **School Head** is hereby reminded to closely monitor the downloading of funds, disbursement, and liquidation of the School-Based Feeding Program (SBFP) at all times.



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