



Republic of the Philippines
Department of Education
National Capital Region
Schools Division Office – Muntinlupa City

Office of the Schools Division
Superintendent

MEMORANDUM

CORRIGENDUM TO DIVISION UNNUMBERED MEMORANDUM DATED JUNE 09, 2023
Entitled “#MOOEDAYS: Implementation of Modified Process on the
Liquidation Report (LR) and Release of the School MOOE Cash Advance”

To: OIC-Asst. Schools Division Superintendent/
Chief Education Supervisor, School Governance and Operations Division
Chief Education Supervisor, Curriculum Implementation Division
Public Elementary and Secondary School Heads/ OICs
Administrative Officer V
All Others Concerned

1. This is to inform the field of the corrigendum on the implementation of the modified process on the liquidation and release of the school Maintenance and Other Operating Expenses (MOOE). This change aims to streamline the process and make it more efficient and transparent.

2. The updated workflow will be as follows:

Area of Responsibility	Seq.	Activity	Timeline
School Head / Administrative Officer II	1.	The School head shall accomplish and submit directly to the SDO – Accounting – Pre-Audit Team the following:	LR – 25 th or 26 th of the month (see attached schools' schedule)
		1. Liquidation Reports	
		Complete and proper supporting documents that will substantiate the validity of the school's disbursement transactions based on Sec. 20 Chapter 6 of GAM Vol.1, COA Circular 2012-001, DBM-COA-DepEd Joint Circular 2019-001 and RA 9184 – 2 sets	
		2. MPCE	MPCE – 27 th and 28 th of the month
		a. Letter Request for Cash Advance (RCA) – 3 copies	
		b. Monthly Program of Cash Expenditures (MPCE) – 3 copies	
		c. Corresponding Purchase Request (PR) Forms – 3 copies	
		d. Duly accomplished Obligation Request Status (ORS) Form – 3 copies	
		e. Duly Accomplished Disbursement Vouchers (DV) – 4 copies	

Student Center for Life Skills Bldg., Centennial Ave, Brgy. Tunasan, Muntinlupa City
8805-9935, 8805-9940
sdo.muntinlupa@gmail.com
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Schools Division Superintendent	4.	Office of the Schools Division Superintendent shall:	2-3 days checking and processing
		2. Request for Cash Advance:	
		a. Receive complete documents.	
		b. Approve the Request for Cash Advance (RCA).	
		c. Release the documents to	
		c1. School Copy – School Head or AO II	
		c2. Division Copy – Accounting Unit	

3. All previous workflows on the processing of disbursements will remain the same.
4. The new workflow will be implemented starting on November 26, 2023. If you have questions or concerns, please do not hesitate to contact Ms. Lourdes Norally D. Lumaad, Ms. Myrna D. Ibañez, and Ms. Arianne Mae B. Ramirez, thru Messenger, or call 8478-2846 loc. 116.
5. Refer to Enclosure 1, for the schools' schedule of submission.
6. Refer to Enclosure 2, for the updated checklist of documentary requirements as prescribed by COA Circular 2023-004, dated June 14, 2023, amending COA Circular 2012-001, dated June 14, 2012.
7. For immediate dissemination and strict compliance of all concerned.


EVANGELINE P. LADINES, CESO V
 Schools Division Superintendent

Enclosure: As stated

References: COA Circular 2023-004 and COA Circular 2012-001

To be indicated in the Perpetual Index
under the following Subjects:

MOOE
SCHOOLS
ACCOUNTING
FINANCE
AUDITING

MEA/ Accounting/ CORRIGENDUM TO DIVISION UNNUMBERED MEMORANDUM DATED JUNE 09, 2023 Entitled
"#MOOEDAYS: Implementation of Modified Process on the Liquidation Report (LR) and Release of the School MOOE Cash Advance"

356 /October 23, 2023

Enclosure 1:**Schedule of Submission of School Liquidation Reports (LRs) and Monthly Program of Cash Expenditures (MPCE)**

If the 25th – 28th of the month falls on a weekend or holiday, the schedule for that date will be automatically moved to the next working day, except for February 2023, where the checking of Liquidation Reports will be on Feb 23rd – 24th and the review of the Monthly Program of Cash Expenditures will be on Feb 27th and 28th, 2023.

Submission and checking of Liquidation Reports 25th day of the month			
Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am -	9:30am	Tunasan ES
	9:30am -	10:30am	F. De Mesa ES
	10:30am -	11:30am	Putatan ES
	1:00pm -	2:30pm	Muntinlupa ES
	2:30pm -	4:00pm	Poblacion ES
Arianne Mae B. Ramirez	8:30am -	9:30am	Filinvest Alabang ES
	9:30am -	10:30am	Bayanan ES Unit 1
	10:30am -	11:30am	Buli ES
	1:00pm -	2:30pm	Alabang ES
	2:30pm -	4:00pm	Sucat ES Main
Lourdes Norally D. Lumaad	8:30am -	10:00am	Tunasan NHS – JHS
	10:00am -	11:30am	Tunasan NHS – SHS
	1:00pm -	2:30pm	Muntinlupa Business HS – SA
	2:30pm -	4:00pm	Poblacion NHS
Submission and checking of Liquidation Reports 26th day of the month			
Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am -	9:30am	Itaas ES
	9:30am -	10:30am	Victoria Homes ES
	10:30am -	11:30am	Soldiers' Hills ES
	1:00pm -	2:30pm	Lakeview IS – Elem
	2:30pm -	4:00pm	Bayanan ES Main
Arianne Mae B. Ramirez	8:30am -	9:30am	Cupang ES Annex
	9:30am -	10:30am	Sucat ESPPA Zone 3
	10:30am -	11:30am	Sucat ESPPA Zone 4
	1:00pm -	2:30pm	Cupang ES Main
	2:30pm -	4:00pm	Bagong Silang ES
Lourdes Norally D. Lumaad	8:30am -	10:00am	Muntinlupa Science HS – JHS
	10:00am -	11:30am	Muntinlupa Science HS – SHS
	1:00pm -	2:30pm	Lakeview IS – JHS
	2:30pm -	4:00pm	Cupang SHS

**Submission and checking of Monthly Program of Cash Expenditures w/ PRs
27th day of the month**

Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am -	9:30am	Tunasan ES
	9:30am -	10:30am	F. De Mesa ES
	10:30am -	11:30am	Putatan ES
	1:00pm -	2:30pm	Muntinlupa ES
	2:30pm -	4:00pm	Poblacion ES
Arianne Mae B. Ramirez	8:30am -	9:30am	Filinvest Alabang ES
	9:30am -	10:30am	Bayanan ES Unit 1
	10:30am -	11:30am	Buli ES
	1:00pm -	2:30pm	Alabang ES
	2:30pm -	4:00pm	Sucacat ES Main
Lourdes Norally D. Lumaad	8:30am -	10:00am	Tunasan NHS – JHS
	10:00am -	11:30am	Tunasan NHS – SHS
	1:00pm -	2:30pm	Muntinlupa Business HS – SA
	2:30pm -	4:00pm	Poblacion NHS

**Submission and checking of Monthly Program of Cash Expenditures w/ PRs
28th day of the month**

Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am -	9:30am	Itaas ES
	9:30am -	10:30am	Victoria Homes ES
	10:30am -	11:30am	Soldiers' Hills ES
	1:00pm -	2:30pm	Lakeview IS – Elem
	2:30pm -	4:00pm	Bayanan ES Main
Arianne Mae B. Ramirez	8:30am -	9:30am	Cupang ES Annex
	9:30am -	10:30am	Sucacat ESPPA Zone 3
	10:30am -	11:30am	Sucacat ESPPA Zone 4
	1:00pm -	2:30pm	Cupang ES Main
	2:30pm -	4:00pm	Bagong Silang ES
Lourdes Norally D. Lumaad	8:30am -	10:00am	Muntinlupa Science HS – JHS
	10:00am -	11:30am	Muntinlupa Science HS – SHS
	1:00pm -	2:30pm	Lakeview IS – JHS
	2:30pm -	4:00pm	Cupang SHS

Enclosure 2:

Updated Checklist of Documentary Requirements as prescribed by COA Circular 2023-004 dated June 14, 2023 amending COA Circular 2012-001 dated June 14, 2012

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses	- Report of Disbursement certified correct by the AO. - Approved payrolls/vouchers duly acknowledged/signed by the payee/s - Approved DTR or Certificate of Service - Approved application for leave - In case of payment of personnel under the "job order" status, duly verified/accepted accomplishment report. - Official Receipt in case of refund for unclaimed salaries - Authority from the claimant and identification documents, if claimed by person other than the payee - Such other pertinent supporting documents as are required by the nature of expense	Same with some modification: Report of Cash Disbursements (RCDISb) certified correct by the AO - Approved payrolls/vouchers¹ duly acknowledged/signed by the payee/s Official Receipt (OR)/printed electronic Official Receipt (eOR)²/Acknowledgement Receipt (AR) or equivalent in case of refund for unclaimed Salaries, Allowances, Honoraria and Other Similar Expenses
2. Petty Cash Fund	- Summary of Petty Cash Vouchers - Report of Disbursement - Petty Cash Replenishment Report - Approved purchase request with Certificate of Emergency Purchase, if necessary - Bills, receipts, sales invoices - Certificate of inspection and acceptance - Report of Waste Materials in case of replacement/repair - Approved trip ticket, for gasoline expenses - Canvass from at least three suppliers for purchase involving P1,000 and above, except for purchases made while on official travel - Summary/Abstract of Canvass	Same with some modification/additional requirement: Report on Paid Petty Cash Vouchers (RPPCV) - PCVs duly accomplished, signed and approved Certification of Expense no Requiring Receipt (CERR) (for expenses amounting to P300 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300 but not exceeding P1000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future

¹ The DTR for payroll cash advance are no longer required considering that the certification by the authorized official that services (usually by the HRMO) was duly rendered on Box A of Payroll form would be sufficient.

² Certified by the claimant as a duplicate copy of the original

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
	● Petty Cash Vouchers duly accomplished and signed ● OR in case of refund ● For reimbursement of toll receipts: ○ Toll receipts ○ Trip tickets ● Such other supporting documents that may be required and/or required under the company policy depending on the nature of expenses	● Inspection and Acceptance Report (IAR) or Certificate of Inspection and Acceptance ● Pre/Post-Repair Inspection Report ● Waste Materials Report (WMR) in case of replacement/repair ● Approved trip ticket, for gasoline/fuel expenses, together with parking and toll fee receipts, if any (Applicable for government vehicles only) ● Canvass from at least three suppliers for purchases prescribed (involving P2,000 and above or other amount that may be prescribed in the future), except for purchases made while on official travel ● Summary/Abstract of Canvass ● OR/eOR/AR or equivalent in case of refund of PCF ● Inventory Custodian Slip (ICS) for semi-expendable items For meals and snacks charged to PCF: ● Notice of meeting with agenda/meeting's purpose ● Minutes of meeting ● Attendance sheet
3. Traveling Expenses	● Office Order/Travel Order approved in accordance with Section 3 of EO No. 298 ● Duly approve itinerary of travel ● Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books	Same with modified/additional requirement: ● Office Order/Travel Order ● Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor. ● Letter of invitation of the host/sponsoring agency/organization ● Approved Certificate of Travel Completed ● Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
		● Copy of previously approved Itinerary of Travel ● Copy of Office Order and the Supplemental Order or any proof supporting the change of schedule ● Certificate of Appearance or Attendance or in the absence thereof, photocopy of the received copy of Memo/Transmittal of Back to Office Report/Narrative Report on trip undertaken/Report on Participation addressed to the agency head. The report, duly noted by the agency head or his authorized representative, shall contain, among others, the following information: ○ Highlights of the training/activity' ○ Pictures preferably dated; ○ Plan of action for knowledge sharing; and ○ Recommendations ● OR/eOR³/AR or equivalent in case of refund of excess cash advance
		<i>Additional Documentary Requirements:</i>
3.1 Local Travel	● Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee ● Certificate of appearance/attendance ● Copy of previously approved itinerary of travel ● Revised or supplemental office order or any proof supporting the change of schedule ● Revised Itinerary of Travel, if the previous approved itinerary was not followed ● Certification by the Head of Agency as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for official travel	● Paper/electronic plane, boat or bus tickets, boarding pass, terminal receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company ● Certification by the Head of Agency as to the absolute necessity of the expenses incurred for the official travel exceeded the prescribed rate per day (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts) ● OR/eOR or CERR (for expenses amounting to P300 or

³ Electronic Official Receipts (eORs) include those issued by ride hailing applications (e.g. Grab, Uber, Angkas, etc.) and paid through electronic means (GCash, Grab Pay, Pay Maya, etc.). This must be printed and applies to all transactions where an eOR is used as proof of payment.

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
	exceeded the prescribed rate per day (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts) • Liquidation Report • Reimbursement Expense Receipt (RER) • OR in case of refund of excess cash advance • Certificate of Travel Completed • Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area of the city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate	less) or RER (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future. In case of payment of toll fees,⁴ the CERR/RER shall be supported in with the toll fee rates. • Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by Metro Manila Area, if the travel allowances being claimed include hotel room/lodging.
4. Honoraria Resource Person/Coordinator/Facilitator	• Office Order • Coordinator's report on lecturer's schedule • Course syllabus/Program of Lectures • Duly approved DTR in case of claims by the coordinator and facilitators	• Office Order for their designation with authority to collect honorarium • Authority to conduct the training/seminar and the participants • Course Outline/Program • Copy of the letter/invitation to Guest Resource Speaker/Persons (as accepted/conformed) • Certification from Chief Accountant that the amounts received do not exceed the limits pursuant to DBM BC No. 2007-001 dated April 23, 2007 and any future amendments thereof •
5. Utility Expenses	• Statement of Account/Bill (for pre-audit purposes) • Invoice/OR or machine validated statement of account/bill (for post-audit purposes)	• Statement of Account/Bill • Invoice/OR or machine validated statement of account/bill

⁴ The printed copies of eORs, or its equivalent may be used as proof of payments by government personnel of toll fees collected by operators through Radio Frequency Identification (RFID).

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
7. Telephone/Communication Expenses	● Statement of Account/Bill ● Invoice/OR or machine validated statement of account/bill or collection and acknowledgement receipts ● Certification by Head of Agency or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls.	Same and added the following: ● Authority from Head of Agency for entitlement to Mobile Phone allowance ● Certification from the Chief Accountant and Property Officer that the employee was not issued a postpaid plan for mobile phone
8. Extraordinary and Miscellaneous Expenses	● Receipts and/or other documents evidencing disbursement, if there are available, or in lieu thereof, certification executed by the official concerned that the expense sought to be reimbursed have been incurred for any of the purposes contemplated under the provisions of the GAA in relation to or by reasons of his position, in case of NGAs ● Other supporting documents as are necessary depending on the nature of expenses charged	● Certification executed by the official concerned that the amount claimed was spent for the purpose and the amount is not exceeding the limit indicated in the general provisions of the GAA ● Relevant Invoices/Receipts, if the amount claimed was spent for the purpose and in the amount exceeding the limit indicated in the general provisions of the GAA ● Minutes of the meeting if used for the purpose of meetings, seminars and conferences ● Attendance Sheet
9. Procurement of Goods, Consultancy and Infrastructure Projects (Regardless of Mode of Procurement)		For all types of procurement ● Certified copy of the page of the approved APP or supplemental APP where the particular Goods, Consulting Services and/or Infrastructure Projects subject of payment is indicated ● 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 Memo No. 2005-027 dated February 28, 2005 (Annex A-T) and any future amendments thereof ● Letter request for payment from contractor/supplier

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
<i>Additional Documentary Requirements</i>		
9.1 Goods		
9.1.1 Supplies, Materials, Equipment and Motor Vehicles	● Original copy of Dealer's/Supplier's Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating the receipt by the proper agency official of items delivered ● Results of test Analysis, if applicable ● Text Receipts from the Bureau of Customs or the BIR indicating the exact specifications and/or serial number of the equipment procured by the government as proof of payment of all taxes and duties due on the same equipment, supplied or sold to the government ● Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of Agency or his authorized representative ● For equipment, PAR ● 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 non-expendable supplies, after acceptance by the procuring entity of the delivered supplies ● Request for purchase of supplies, materials and equipment duly approved by proper authorities	<u>Same with additional/modified requirements:</u> ● Purchase Requisition (PR) ● Delivery receipt duly received ● Authority to purchase for motor vehicles ● For procurement of drugs and medicine: ○ License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller or distributor) ○ Certification from Medical Officer that medicines and drugs requisitioned is included in PNDF Current Edition ○ Delivery Receipt/Invoice bearing Lot Nos. and Expiry dates of the drugs and medicines
9.1.2 General Support Services (janitorial, security, maintenance, garbage collection and disposal and similar services)	● Accomplishment Report ● Request for payment ● Contractor's Bill ● Certificate of Acceptance ● Record of Attendance/Service ● Performance Appraisal Report ● Proof of remittance to concerned government agency and/or GOCCs[BIR/SSS/Pag-IBIG]	Same with modified requirements ● Statement of Account or Contractor's Bill The last requirement was deleted.

Type of Disbursement	COA Cir. 2012-001	COA Cir. 2023-004
	Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof	
9.1.3 Rental Contracts for Property	- List of prevailing comparable property within the vicinity (for first claim) - Vicinity map (for first claim) - Bills/invoices - Certificate of Occupancy (space/building) (for first claim) - Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof	Same requirements but the following was removed: Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof
9.2.4 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and motor Vehicles	- Copy of pre-repair evaluation report and approved detailed plan by the agency showing in sufficient detail the scope of work/extent of repair to be done - Report of waste materials - Copy of document indicating the history of repair - Pre-Repair Inspection Report - Post Inspection Reports - Warranty Certificate - Request for payment - Bills/Invoices - Certificate of acceptance - Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof	Same with modified requirement - Post-repair Inspection Report - Repair History of Property

Legend:

Red colored texts are those deleted in the new Circular

Bold texts are modified/added requirements