



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

FEB 18 2025

MEMORANDUM

No. 083, s. 2025

**REITERATION ON THE DOCUMENTARY REQUIREMENTS FOR MAINTENANCE
AND OTHER OPERATING EXPENSES AND ITS USES, WITH THE PRESCRIBED
ACCOUNTING REGISTRIES, RECORDS, FORMS AND REPORTS AND
GUIDELINES FOR COMPLIANCE OF SPENDING UNITS**

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

1. This Memorandum is issued to reiterate to the field the necessary documentary requirements for Maintenance and Other Operating Expenses pursuant to COA Circular No.2012-001 dated June 14, 2012 (*Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions*) and on the uses of School's MOOE pursuant to DepEd Order No.08, s.2019 dated May 2, 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*) and DepEd Order No.29, s.2019 dated October 17, 2019 (*Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1*).
2. This is to also inform the field on the use of the prescribed Accounting Registries, Records, Forms and Reports in compliance with COA Circular No.2015-007 dated October 22, 2015 (*Prescribing the Government Accounting Manual for Use of All National Government Agencies*). The NGAs Volume II can be downloaded from www.coa.gov.ph or directly from this link [COA CIRCULAR NO. 2015-007 – October 22, 2015 | Commission on Audit](#).
3. Further, COA Circular No.2020-001 dated January 8, 2020, (*Prescribing Volume III-Revised Chart of Accounts (Updated 2019) to replace Volume III-Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies*) shall serve as reference to properly identify the appropriate Unified Accounts Code Structure (UACS) for financial transactions in the books of accounts.
4. As the use of government funds and property shall be subject to existing budgeting, procurement, accounting and auditing rules and regulations, COA Circular No.2012-003 dated October 29, 2012 (*Updated Guidelines for the Prevention*



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and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures) must be always observed, as it will guide agency officials in the discharge of their official functions for it enumerates situational cases of IUEEU expenditures that should be prevented to avoid sanctions in case of violation.

5. School Heads are reminded to apply for bonding with the Fidelity Bond Division of the Bureau of Treasury since they are designated Special Disbursing Officers (SDO) through the authority of the Schools Division Superintendent.

6. The Non-Implementing Units (Elementary and Secondary Schools without financial staff) receive allocations of school MOOE in the form of cash advance, classified as Special Cash Advance. Non-IUs are therefore advised that liquidations be reported as soon as the purpose of the MOOE has been served. The Office Memorandum No.110, s. 2024 dated April 11, 2024 (Simplified Process on the Release of School MOOE Cash Advance and Submission of Liquidation Report (LR)) is still in place to provide the fastest and simplest steps to download the schools' MOOE fund and for the submission of schools' liquidation.

7. The checklists of documentary requirements for common MOOE transactions are attached for guidance upon submission of Liquidation Reports. Officials and employees entrusted with custody of funds and properties are likewise reminded to strictly adhere and observe the laws, rules and regulations on the disbursement of funds.

8. Immediate dissemination of this Memorandum is desired.


VIOLETA M. GONZALES

Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosure: Checklists

Reference: As stated

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

MOOE
SCHOOLS
COA CIRCULAR

REQUIREMENTS
CASH ADVANCE
DEPED ORDER

GUIDELINES
ACCOUNTING FORMS

KEM/ REITERATION ON THE DOCUMENTARY REQUIREMENTS FOR MAINTENANCE AND OTHER OPERATING EXPENSES AND ITS USES, WITH THE PRESCRIBED ACCOUNTING REGISTRIES, RECORDS, FORMS AND REPORTS AND GUIDELINES FOR COMPLIANCE OF SPENDING UNITS

—083 / 02/14/2025



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MAIN DOCUMENTS
Liquidation Report - Appendix 44 COA GAM
Cash Disbursement Register - Appendix 43 COA GAM
Signed MPCE Request (Photocopy) - Office Memorandum No.110, s. 2024 dated April 11, 2024
Signed Disbursement Voucher (Photocopy) on the grant of Cash Advance- Appendix 32 COA GAM
Statement of Account (SOA) / Bank Statement (Month End) - Authorized Government Depository Bank - LBP
Bank Reconciliation Statement - Appendix 81 COA GAM
Report of Checks Issued and Cancelled (RCIC) - Appendix 35 COA GAM
Original Cancelled Check / Stale Check (if applicable)

FIDELITY BOND
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Deposit Slip, if applicable
Fidelity Bond Application Form (original)
List of Bonded Accountable Officers
Authority to Accept Payment
Confirmation Letter from the Bureau of Treasury
Stamp "Paid" all related documents



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OTHER EXPENDITURES (UTILITIES, COMMUNICATION SERVICES)
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Billing
BIR Form 2307
Invoice / Machine validated billing
Certification (for mobile allowance)
Stamp "Paid" all related documents

DRINKING WATER
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Invoice, BIR Form 2307
Purchase Request (PR) - Appendix 60 COA GAM
Price Quotation (at least 3 for purchases involving P1,000 and above)
Abstract of Canvass
Purchase Order (PO) - Appendix 61 COA GAM
Delivery Receipt (DR)
Inspection and Acceptance Report (IAR) - Appendix 62 COA GAM
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PROCUREMENT SERVICE-DBM
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Official Receipt
Requisition and Issue Slip (for Consumables / Semi-Expendable) - Appendix 63 COA GAM
Agency Purchase Request (APR)
Delivery Receipt (DR)
Inspection and Acceptance Report (IAR) - Appendix 62 COA GAM
Picture of Purchased Items
Inventory Custodian Slip (for Semi-Expendable) - Appendix 59 COA GAM
Report of Supplies and Materials Issued (RSMI) - Appendix 64 COA GAM
Certificate of Non-Availability of Stocks from PS-DBM - for items not available but indicated in the APR
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SOLE / Small-Value Procurement / Shopping (below 50,000.00)
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
BIR Form 2307
Invoice
Requisition and Issue Slip (for Consumables / Semi-Expendable) - Appendix 63 COA GAM
Purchase Request (PR) - Appendix 60 COA GAM
Price Quotation (at least 3 for purchases involving P1,000 and above)
Abstract of Canvass
Purchase Order (PO) - Appendix 61 COA GAM
Delivery Receipt (DR)
Inspection and Acceptance Report (IAR) - Appendix 62 COA GAM
Picture of Purchased Items
Inventory Custodian Slip (for Semi-Expendable) - Appendix 59 COA GAM
Report of Supplies and Materials Issued (RSMI) - Appendix 64 COA GAM
Certificate of Non-Availability of Stocks from PS-DBM
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PROCUREMENT VALUED AT 50,000 AND ABOVE
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
BIR Form 2307
Invoice
Requisition and Issue Slip (for Consumables / Semi-Expendable) - Appendix 63 COA GAM
Purchase Request (PR) - Appendix 60 COA GAM
BAC Resolution - Mode of Procurement
Request for Price Quotation (RFQ)
PHILGEPS Posting of RFQ
Quotation of Bidders
Abstract of Quotations
Checklist for RFQ Opening
Bids and Awards Committee (Minutes and Attendance on the Opening of RFQ)
Bid Evaluation Report
Post-Qualification Evaluation Report
TWG Recommendation
Bids and Awards Committee Resolution to Award (BAC RTA)
Notice of Award and Proof of Posting in PHILGEPS website



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Purchase Order (PO) - Appendix 61 COA GAM / Contract Agreement
Notice to Proceed
Delivery Receipt (DR)
Inspection and Acceptance Report (IAR) - Appendix 62 COA GAM
Inventory Custodian Slip (for Semi-Expendable) - Appendix 59 COA GAM
Picture of Purchased Items
Stamp "Paid" all related documents

TRAINING - SCHOOL LED – Please be guided as well by DO 15,s.2017, DO 02,s.2018	
Disbursement Voucher (DV) - Appendix 32 COA GAM	
Photocopy of Check	
Invoice	
BIR Form 2307	
Work Financial Program / Project Proposal / School Memorandum	
Requisition and Issue Slip (for Consumables / Semi-Expendable) - Appendix 63 COA GAM	
Purchase Request (PR) - Appendix 60 COA GAM	
Price Quotation (at least 3 for purchases involving P1,000 and above)	
Abstract of Canvass	
Purchase Order (PO) - Appendix 61 COA GAM	



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Delivery Receipt (DR)
Inspection and Acceptance Report (IAR) - Appendix 62 COA GAM
Picture of Purchased Items
Inventory Custodian Slip (for Semi-Expendable) as training materials - Appendix 59 COA GAM
Report of Supplies and Materials Issued (RSMI) - as training materials - Appendix 64 COA GAM
CV / Resume of the Speaker
Acknowledgement Receipt signed by the Speaker
BIR Form 2307
Narrative Report & Picture
Attendance of Participants
Stamp "Paid" all related documents



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TRAVEL, TRAINING (DO / RO / CO / Other Agency LED) – Please be guided as well by DO 46,s.2022, DO 15,s.2017, DO 02,s.2018
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Receipt for Registration
Locator Slip (for 1-Day or less) - Annex E, DO 43, s.2022
Travel Authority for Official Travel (more than 1 Day) - Annex A, DO 43, s.2022
Itinerary of Travel - Appendix 45 COA GAM
Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed - Appendix 45 COA GAM
Memorandum / Invitation
Certificate of Appearance or Attendance
Certificate of Travel Completed - Appendix 47 COA GAM
Ticket / e-Ticket (Plane, Bus, Ship, Taxi, Grab, LRT, MRT)
Boarding passes by the airline company or passenger manifest by the shipping company
RER - Expenses amounting to more than Php300.00 but not exceeding Php1,000.00 purchased from / rendered by establishment not issuing invoices - Appendix 46 COA GAM
COENRR - Expenses amounting to Php300.00 or less purchased from / rendered by establishment not issuing invoices - COA Circular No. 2021-001 dated June 24, 2021
Trip Ticket (if government vehicle is used) and fuel receipt, if applicable
Stamp "Paid" all related documents



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REPAIR & MAINTENANCE - BASIC EDUCATIONAL FACILITIES – Please be guided as well by DO 18,s.2023
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Letter Request from Contractor / Service Provider for Payment
BIR Form 2307
Letter Request from School to administer repair
Pre-Inspection Report
Program of Works
Pictures of Facility (Before, During, and After)
Post Inspection Report
Waste Materials Report - Appendix 65 COA GAM
For transactions below 50,000.00, follow the checklist for "SOLE / Small-Value Procurement / Shopping"
For transactions above 50,000.00, follow the checklist for "ABOVE 50,000.00 PROCUREMENT"
Payroll for Workers (for labor only)
Certificate of Completion and Inspection
Stamp "Paid" all related documents



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REPAIR & MAINTENANCE - EQUIPMENT/SEMI-EXPENDABLE
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Invoice
BIR Form 2307
Letter Request to administer repair
Pre-Inspection Report
Pictures (Before, During, and After)
Post Inspection Report
Waste Materials Report - Appendix 65 COA GAM
For transactions below 50,000.00, follow the checklist for "SOLE / Small-Value Procurement / Shopping"
For transactions above 50,000.00, follow the checklist for "ABOVE 50,000.00 PROCUREMENT"
Certificate of Completion and Acceptance
Stamp "Paid" all related documents



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JOB ORDER / CONTRACT OF SERVICE
Disbursement Voucher (DV) - Appendix 32 COA GAM
Photocopy of Check
Notarized Contract of Service
Daily Time Record (DTR)
Accomplishment Report
Income Payee's Sworn Declaration (Annex B1 or B2 of BIR Revenue Regulation 11-2018) with stamped received BIR Form No. 1901/1905
Stamp "Paid" all related documents