



Republic of the Philippines
Department of Education
Region V (Picol)
DIVISION OF CATANDUANES
Virac, Catanduanes



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DIVISION MEMORANDUM
No. 97, s.2017

Date : June 14, 2017

To : School Heads/Principals/Teacher-in-charge
School Finance Officers/Administrative Assistant II
(In charge of School MOOE Liquidation)

From : Socorro V. Dela Rosa, CESO VI
Schools Division Superintendent [Signature]

Subject : **List of Supporting Documents for Liquidation of MOOE & Other Updates**

In connection with the policy on "No Liquidation Report No Release" of School MOOE Allocation, we are furnishing you list of supporting documents and other applicable policies/guidelines significant to liquidation of School MOOE.

It shall be served as your guide in the preparation of liquidation reports. Doing so, we will ensure accuracy and expedite the process.

All enclosures shall be for your information, reference and compliance.

Thank you.

**LIST OF REQUISITES/SUPPORTING DOCUMENTS
FOR LIQUIDATION OF SCHOOL MOOE**

GRANTING PHASE

Beginning of the Year (Initial Cash Advance)	
✓	School Improvement Plan (SIP)
✓	Annual Implementation Plan (AIP)
✓	Annual Procurement Plan (APP)
✓	Project Procurement Management Plan (PPMP)
✓	Copy of Fidelity Bond (Accountable Officers)
✓	Request Letter for Cash Advance
✓	School Operating Budget (SOB)
✓	Obligation and Request Status (ORS)
✓	Liquidation Report (LR) of previous cash advance
✓	Disbursement Voucher (DV)

Monthly Cash Advance	
✓	Copy of Fidelity Bond (Accountable Officers)
✓	Request Letter for Cash Advance
✓	School Operating Budget (SOB)
✓	Obligation and Request Status (ORS)
✓	Liquidation Report (LR) of previous cash advance
✓	Disbursement Voucher (DV)

UTILIZATION PHASE

Travelling Expense – Local	
✓	Disbursement Voucher (DV)
✓	Official Memorandum
✓	Approved Travel Order
✓	Itinerary of Travel (Appendix A) /Certificate of Travel Completed (Appendix B)
✓	Certificate of Appearance
✓	Official receipts, Tickets (Taxi), Boat Tickets, Terminal Fees Tickets, Plane and board pass, Reimbursement Expense Receipt

Note: No refund for lost and plane/boat/travel tickets

Affidavit of Lost is not acceptable for lost tickets.

Total amount in the Appendix A will be reflected in Cash Disbursement Register (CDR).

Training Expenses (conducted by other agency/office)	
✓	Disbursement Voucher (DV)
✓	Official Receipt of registration fee.

Training Expenses (conducted by school)	
✓	Disbursement Voucher (DV)
✓	Training Course Design-approved by Division Office
✓	Approved Budget Proposal
✓	Attendance Sheet (original copy)
✓	BIR 2307 & 2306 (withholding tax)
✓	Official Receipts/Sales Invoice
✓	Inspection and Acceptance Report (IAR)
✓	Purchase Order (PO)
✓	Abstract of Award
✓	Request for Quotation (RFQ) – at least 3 eligible suppliers
✓	Approved Purchase Request (PR)
✓	Pictures for Documentation
✓	Requisition and Issue Slip (RIS)

Note: Requisition and Issue Slip (RIS) shall be used for issuance the materials/consumables to end user. For the issuance of certificates after the conduct of training, make sure the signature of appropriate officials must be handwritten. Approved Budget Proposal must indicate the number of target participants, resources to be used, speakers, applicable budget per activity.

Office Supplies Expenses/Medical, Dental and Laboratory Supplies Expenses/Textbook and Instructional Materials Expenses/Other Supplies and Materials Expenses/ Semi-Expendable Machinery and Equipment Expenses (Office Equipment and Information and Communication Technology Equipment/ Semi-Expendable Furniture and Fixtures.	
✓	Disbursement Voucher (DV)
✓	BIR 2307 & 2306 (withholding tax)
✓	Official Receipts/Sales Invoice/Delivery Receipts
✓	Inspection and Acceptance Report (IAR)
✓	Purchase Order (PO)
✓	Abstract of Award
✓	Request for Quotation (RFQ) – at least 3 eligible suppliers
✓	Approved Purchase Request (PR)
✓	Pictures for Documentation
✓	Requisition and Issue Slip (RIS)
✓	Inventory Custodian Slip (ICS)

Note: Requisition and Issue Slip (RIS) shall be used for issuance the materials/consumables to end user. Inventory Custodian Slip (ICS) shall be used for the issuance of items of semi-expendable items below P15,000.

Fuel, Oil and Lubricants Expenses	
✓	Disbursement Voucher (DV)
✓	Report of Gasoline Consumption
✓	Official Receipts/Sales Invoice/Reimbursement Expense Receipt
✓	Inspection and Acceptance Report (IAR)
✓	Purchase Order (PO)
✓	Abstract of Award
✓	Approved Purchase Request (PR)

Note: Cannot be utilized for private vehicle. Only for government issued vehicles. Primarily for grass cutting of school grounds.

Water Expenses/Electricity Expenses/ Postage and Courier Expenses/Telephone Expense –Mobile/ Internet Subscription Expenses	
✓	Disbursement Voucher (DV)
✓	Statement of Account/Bill
✓	Official Receipt/Invoice

Note: Excluding penalty and surcharges.

Janitorial Services/Security Services/Other General Services	
✓	Disbursement Voucher (DV)/Payroll
✓	BIR 2307 (withholding tax)
✓	BIR Registration (Indicated TIN of payee)
✓	Approved Daily Time Record (DTR)
✓	Certificate of Job Completion
✓	Duly verified accepted accomplishment report (month end)
✓	Contract of Service or Job Order w/ letter request for hiring job order/contract of service

Note: 3% applicable withholding tax.

Repair and Maintenance (Building and Other Structure)/ Repair and Maintenance (Machinery and Equipment)/ Repair and Maintenance (Semi-Expendable Machinery and Equipment/Furnitures and Fixtures)	
✓	Disbursement Voucher (DV)/Payroll
✓	BIR 2307 & 2306 (withholding tax)
✓	Official Receipts/Sales Invoice/Delivery Receipts
✓	Inspection and Acceptance Report (IAR)
✓	Purchase Order (PO)
✓	Abstract of Award
✓	Request for Quotation (RFQ) – at least 3 eligible suppliers
✓	Approved Purchase Request (PR)
✓	Pictures for Documentation (regardless of amount before, during and after)
✓	Requisition and Issue Slip (RIS)
✓	Program of Work/Detailed Estimates
✓	Job Requisition Form
✓	Request for Quotation (RFQ) – at least 3 service provider
✓	Purchase Order (PO)
✓	Pre and Post Inspection Report (original)

Note: Make sure all projects to be implemented are attainable in short span of time.

All items must be utilized to be form part of liquidation. Delivery of items will not be form part of the liquidation. It should be implemented immediately to avoid loss/deterioration.

Requisition and Issue Slip (RIS) shall be used for issuance the materials/consumables to end user.

Taxes, Insurance Premium and Other Fees (Fidelity Bond)	
✓	Disbursement Voucher (DV)/Payroll
✓	Deposit slip made to the account Bureau to Treasury
✓	Duly filled up form (proceed to Bureau of Treasury)
✓	Designation Order approved by SDS

Printing and Publication Expenses/Representation Expenses/Other Maintenance and Other Operating Expenses	
✓	Disbursement Voucher (DV)/Payroll
✓	BIR 2307 & 2306 (withholding tax)
✓	Inspection and Acceptance Report (IAR)
✓	Purchase Order (PO)
✓	Abstract of Award
✓	Request for Quotation (RFQ) – at least 3 eligible suppliers
✓	Approved Purchase Request (PR)
✓	Requisition and Issue Slip (RIS)

Transportation and Delivery Expenses	
✓	Disbursement Voucher (DV)/Payroll
✓	Reimbursement Expense Receipt/Official Receipt
✓	List of Items subject to freight-out.