



Republic of the Philippines  
**Department of Education**  
Caraga Region  
**SCHOOLS DIVISION OF SURIGAO DEL SUR**

Office of the Schools Division Superintendent

8 APR 2024

Division MEMORANDUM

No. 185 s. 2024

**DIVISION POLICIES AND GUIDELINES ON THE GRANTING, UTILIZATION AND LIQUIDATION OF CASH ADVANCES**

To: Assistant Schools Division Superintendent  
Schools District Supervisors/ District In-charge  
School Heads, Principals and Teachers In-charge  
Secondary and Elementary School Heads  
All Others Concerned

**I. RATIONALE**

Audit findings on cash advances have been a recurring problem as evidenced by Audit Observations Memorandum (AOM) from CYs 2015 - 2023. There are existing policies, rules and regulations governing cash advances, however, these are not fully observed.

As part of the measures to strengthen the Internal Control System of our agency and to avoid unnecessary exposure of government resources to risk of loss or misappropriation, the following guidelines are hereby promulgated to govern the granting, utilization, and liquidation of cash advances.

COA Circular No. 97-002 dated February 10, 1997, provides the rules and regulations governing the granting, utilization and liquidation of cash advances provided under COA Circular No. 90-331 dated May 3, 1990, as reiterated by COA Circular No. 2023-004 dated June 14, 2023, prescribing the updated documentary requirements for common government transactions amending COA Circular No. 2012-001 dated June 14, 2012. Further, DepEd Order No. 008, s. 2019 dated May 2, 2019, provides the 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.

**II. GENERAL GUIDELINES**

**A. Granting of Cash Advance**

A.1 Cash advances shall be granted through authority of the Schools Division Superintendent only to designated Special Disbursing Officers (SDOs) for legally specific purposes.

A.2 Only permanently appointed officials shall be designated as Special Disbursing Officers (SDOs). Officers and employees who are given cash advances for official travel need not be bonded and designated as Disbursing Officers.



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A.3 No officer or employee shall be granted unless they are properly bonded in accordance with law or regulations. The amount of cash advance which may be granted shall not exceed the maximum amount covered by the bond.

Under Treasury Circular No.02-2009, August 06, 2019; 5.1 Amount of Bond - The amount of bond shall be based on the TOTAL ACCOUNTABILITY (cash, property, and accountable forms) of the accountable public officer as determined by the Head of Agency. Provided, the individual maximum accountability of each accountable public officer shall not exceed One Hundred Million Pesos (P100M). However, the Head of Agency may assign to other public officers the excess accountability for which a separate Fidelity Bond shall be secured.

A.4 No additional cash advances shall be allowed to any official or employees unless the previous cash advance given to him is first settled or a proper accounting thereof is made. Further, the previous quarter allocation that were not downloaded due to the failure of the accountable officer to liquidate his/her cash advance/s, shall mean that the previous quarter/s allocation will no longer be downloaded, since the cash allocation were lapse.

In the event that the allocation of school MOOE was not granted during the quarter, the school head/principal shall coordinate with the division bookkeeper for the direct payment processing of the following allowable expenses in the division office, to wit;

- Utilities Expenses
- Internet Subscription Expenses
- Janitorial Expenses
- Security Expenses

A.5 Transfer of cash advances from one Accountable Officer (AO) to another shall not be allowed if no execution of transfer of accountability as provided under DepEd Order no. 29, s. 2019, re: *Procedural Guidelines on the Management of Cash Advances for School MOOE and Program Funds of Non-IUs pursuant to COA, DBM, and DEPED Joint Circular No. 2019-1.*

A.6 The last day of processing and downloading of school maintenance and other operating expenses (MOOE) and other funds is every **15<sup>th</sup> working day** of the second month of every quarter. Strictly no extension, unless otherwise deemed necessary in some justifiable circumstances as may be determined by the head of the agency.

## **B. Utilization of Cash Advance**

B.1 The cash advance shall be used solely for the specific legal purpose for which it was granted. Under no circumstances shall it be used for the encashment of checks or for liquidation of a previous cash advance.

B.2 Implementation of programs, projects and activities shall be identified in the approved School Improvement Plan (SIP) in the current year and as specifically





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determined in the Annual Implementation Plan (AIP) and Monthly Disbursement Program (MDP).

B.3 All procurement using school funds should conform to the provisions of R.A No. 9184 "Government Procurement Reform Act". Failure to willfully implement any provisions as provided under this act shall mean an outright disallowance of the transaction in whole or in part.

B.4 Purchases of common use office supplies and other supplies and materials must be in accordance with the approved Annual Procurement Plan (APP) and Program of Works (POW) for minor repairs.

B.5 Procurement of **goods and services** shall be posted for a period of at least three (3) calendar days on the PHILGEPS Website if the total Approved Budget for the Contract (ABC) for the quarter exceeds Fifty Thousand Pesos (50,000.00). An original or a clear certified true copy of the app must be attached for perusal. *(see enclosure 2 re Process Flow of PR Posting on PHILGEPS).*

B.6 Cash advances granted for the **current year** shall **NOT be used to pay expenses of prior years.**

B.7 Disburse funds in accordance with the existing budgeting, accounting procurement and auditing rules and regulations.

**C. Liquidation of Cash Advances**

All supporting documents/forms/templates as prescribed under the Government Accounting Manual (GAM) must be properly and faithfully complied with. That includes the proper way of filling out the prescribed forms.

C.1 A cash advance shall be reported as soon as the purpose for which it was given has been served.

C.2 A cash advance is settled and liquidated either by returning the money advanced if unspent, or by submission of liquidation reports supported by proper receipts and other evidence of payment and complete documentary requirements *(see enclosure 1 re checklist of documentary requirements for reimbursement, granting, utilization and liquidation of school mooe cash advances).*

C.3 When a cash advance is no longer needed or has not been used for a period of two (2) months, it must be returned to or refunded immediately to the division collecting officer.

C.4 The Accountable Officer (AO) shall liquidate his cash advance as follows:

C.3.1 Salaries, Wages, etc. – within five (5) days after each fifteen (15) day/end of the month pay period.

C.3.2 Petty Operating Expenses and Field Operating Expenses – within twenty (20) days after end of the year; subject to replenishment as frequently as necessary during the year.







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C.3.3 Official Travel – within sixty (60) days after return to the Philippines in the case of foreign travel or within thirty (30) days after return to his permanent official station in the case of local travel, as provided for in EO 248 and COA Circular No. 96-004.

C.3.3 Regular School MOOE – **every 15<sup>th</sup> working day** following the end of every quarter except for the 4<sup>th</sup> quarter, the deadline of submission of LR within five (5) working days of the succeeding month following the end of every quarter, as indicated in Division Memorandum No 080, s. 2022 dated February 8, 2022.

The amendment of the deadline of submission for school mooe is in consideration for the payment of electricity expense which most of the Statement of Account (SOA) will be served by SURSECO I/II until the 10<sup>th</sup> day of every month.

C.3.4 School Based Feeding Program (SBFP) - within thirty (30) calendar days after the last date of delivery, except for schools used as drop-off centers, these schools must liquidate their SBFP cash advances within thirty (30) calendar days from receipt of their CAs as reiterated in Division Memorandum No. 046, s. 2024 dated January 30, 2024.

C.3.4 Other Funds (DRR, SPED etc.) – within thirty (30) calendar days as soon as the purpose for which the cash advance was given has been served.

Failure of the AO to liquidate his cash advance within the prescribed period shall constitute a valid cause for the withholding of his salary and other sanctions as provided under the law.

C.5 Officials and employees who failed to liquidate all cash advances received in the current year within the reglementary period, as prescribed in COA Circular 97-002 dated February 10, 1997, and reiterated in in COA Circular 2009-002 dated May 18, 2009, **shall not be entitled to the Performance Based Bonus (PBB) of the current year.**

C.6 All cash advances shall be fully liquidated at the end of each year. Except for petty cash fund, the AO shall refund any unexpended balance to the Cashier/Collecting Officer who will issue the necessary official receipt.

C.7 Pursuant to **Section 32.3**, procedural guidelines of DepEd Order No. 029 s. 2019 dated October 17, 2019, the School Head shall ensure submission of the Authority to Debit/Credit Account (**ANNEX G**) to the bank on or before **December 20** of the current year, to enable the bank to deposit any unexpended cash advance (Net of maintaining balance, funding for outstanding checks issued, and net interest income, if any) to the BTR after the end of the year.

C.8 Non-submission of the Authority to Debit/Credit Account (ANNEX G) on or before the deadline shall subject the account to automatic sweeping, net of maintaining balance. The School Head shall exercise utmost diligence in maintaining records of checks issued and in observing the above-mentioned deadline.



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**\*\*Failure to provide bank snapshot/bank statement (generated from weaccess account) monthly (every 2nd working day of the month) shall mean no cash advance will be granted on the next quarter for school moee and/ or other DEPED program fund.**

**\*\*All schools thru its accountable officer must enroll the weaccess system from LBP for a convenient way of real-time monitoring of bank balances and generating bank statement monthly.**

III. Immediate dissemination of and strict compliance with this memorandum is directed.

**LORENZO O. MACASOCOL, PhD, CESO V.**  
 Schools Division Superintendent



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Enclosure 1: Attachment to Division Memorandum No. \_\_\_\_\_, s. 2024

**CHECKLIST OF DOCUMENTARY REQUIREMENTS FOR REIMBURSEMENT,  
 GRANTING, UTILIZATION AND LIQUIDATION OF SCHOOL MOOE CASH ADVANCES**

**I. GRANTING OF CASH ADVANCE**

- a. Approved Disbursement Vouchers (DV)
- b. Approved Obligation Request Status (ORS) – eBMS generated.
- c. Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books.
- d. Approved application for bond and/or Fidelity Bond for the year (upon set-up of new/renewed accountability) – for initial cash advance)
- e. Monthly Disbursement Program (MDP) – (for initial cash advance)
- f. Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)
- g. Work & Financial Plan and Budgetary Menu (for SBFP)
- h. Program of Works (for DRR and any repairs/rehabilitation of school buildings)

**II. LIQUIDATION OF CASH ADVANCE**

Strictly no checking of liquidation reports with **no** transparency and monitoring tool and supporting documents with incomplete signatures since programs, activities, and projects were already done and implemented.

All accountable officers should stop the practice of having the documents (DVs, PRs, RIS, POs, etc.) signed during the time of submission of liquidation. Please observed proper procurement process and carefully read and comprehend RA 9184 and its IRR.

- a. Journal Entry Voucher (JEV)
- b. Cash Disbursement Record (Appendix 40)
- c. Cash in Bank Register (Appendix 37)
- d. Certified True Copy of Checks Issued (CTC by school head & signed by ALL BAC)

Entries must be made first before photocopying the original check. Any alterations of the amount of the photocopied check versus the amount reflected on the bank snapshot is illegal. Hence, the transaction which the check was issued will become null and void and will be subject to disallowance the whole amount of transaction and this will apply retroactively from the start of the implementation of the checking account.

If the accountable officer, thru the designated procurement officer of the school **failed** to secure a clear, scanned/photocopy/took image of the duly accomplished check payable to the payee, the accountable officer should secure a copy of the bank snapshot (bank statement if already available) which the amount for the transaction disbursed is already debited to the account, otherwise, the liquidation will not be submitted and recorded as liquidated until such time the accountable officer could present the needed bank snapshot/bank statement.



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- e. School Disbursement Voucher for every disbursement paid.
- Proper breakdown of expenses on the disbursement voucher (box b: accounting entry) according to its accurate classification per object of expenditures.
  - Signatories are as follows:
    - \*\*If the AO is the **School Head/Principal** (signatories: Box A – PSDS/DIC, Box B – Accountable Officer, Box C - PSDS/DIC)
    - \*\*If the AO is the **PSDS/DIC** (signatories: Box A – SGOD Chief, Box B – Accountable Officer, Box C - SGOD Chief)
- f. MOOE Transparency Monitoring Tool – supported with complete MOVs.  
 g. Summary of Expenses (especially IS, secondary schools with JHS & SHS and accountable officers handling two schools)  
 h. Bank Snapshot  
 i. Monthly Bank Reconciliation Statement  
 j. Original Copy of canceled and staled check  
 k. 1 original copy (COA file) and scanned copy (accounting file) of complete set of liquidation reports submitted.  
 l. Modification Advice Form (MAF)

Section 80 of the General Provisions (GPs) of the General Appropriation Act (GAA); In exceptional circumstances, agencies may modify the allotment issued within an activity or project subject to approval of the heads of agencies or their duly authorized representatives who shall be the official next in rank for the following;

- (i) change in the details of an activity or project without changing its nature and within the same operating unit and;
- (ii) change in the object of expenditure (travelling expenses or investment outlays) within an allotment class (MOOE or capital outlays).

All modification in the allotment shall not entail any increase in the total amount appropriated for an activity or project. The modification of allotment shall be supported by an accomplished Modified Advice Form (MAF) duly signed by the approving authority or his designated representative.

Hence, an approved MAF (one time only) shall be submitted together with the liquidation report on the 4th quarter of this year whenever there is a change in the object of expenditures stipulated in the monthly disbursement program and/or obligated in the obligation request status (ORS) compared to the expenses recorded in the Cash Disbursement Register (CDR).





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**III. UPDATED DOCUMENTARY REQUIREMENTS - PRESCRIBED GAM FORMS SHOULD BE ADAPTED AND PROPER WAY OF FILLING OUT THE PRESCRIBED FORMS/TEMPLATES MUST BE STRICTLY OBSERVED**  
*(per COA Circular No. 2023-004 dated June 14, 2023)*

**A. Traveling Expenses (5020101000) - Local**

To record the costs incurred in the movement/transport of government officers and employees within the country. It includes transportation fare and travel per diems, ferriage, and all other similar expenses.

- A.1 Approved Itinerary of Travel (Appendix A)
- A.2 Approved Certificate of Travel Completed (Appendix B)
- A.3 Certificate of Appearance or Attendance (original copy)
- A.4 Approved Authority to Travel/Travel Order
- A.5 Memorandum/Call up (chargeable to local fund)
- A.6 Locator Slip (applicable if within the district only)
- A.7 Travel Report or Narrative Report – approved by immediate supervisor
- A.8 Original Copy of Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company.

**Note:** All thermal paper/receipts must be photocopied since its typewritten details will fade eventually

- A.9 Original Copy of OR/eOR or Certification not Requiring Receipts (for expenses amounting to P300 or 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.
- A.10 Picture

**B. Traveling Expenses - SPECIAL HIRES/PUBLIC UTILITIES**

To record the costs incurred in the movement/transport of government supplies and other supplies & materials. It includes transportation fare, ferriage, and all other similar.

- B.1 Official Receipt/RER (1k & below)/Certification not Requiring Receipts (300 and below)/Bus or Van Ticket/Acknowledgement receipt (for payment of more than P1,000.00)
- B.2 Notarized Pakyaw Agreement (for more than P1,000.00) signed by BAC - specify the distance of travel, its specific items, and its quantities
- B.3 Approved Authority to Travel
- B.4 Pictures
- B.5 Written Justification (hired public utility vehicle) - subject to reasonableness of the cost and if the items purchased are not practicable to hand carry.

**Note:** For freight and handling- the maximum amount to be charged shall not exceed 5% of the total procured amount of goods in each procurement activity.





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**C. Training Expenses (5020201000)**

To record the costs incurred for the participation/ attendance in and conduct of training, conventions, and seminars/ workshops. It includes training fees, honoraria of lecturers, cost of handouts, supplies, materials, meals, snacks, transportation expenses of participants/training management team, and all other training related expenses.

**In attending training:**

- C.1 Official Receipt for Registration Fee (original copy)
- C.2 Certificate of Appearance or Attendance (original copy)
- C.3 Approved Authority to Travel/Travel Order
- C.4 Memorandum/Call up (chargeable to local fund)
- C.5 Travel Report or Narrative Report with photos - approved by immediate Supervisor

**Note:** For district-initiated trainings and/or activities with registration fee, only the Official Receipt of the Republic of the Philippines (Accountable-Forms No. 51 revised June 2008) is allowed to be reimbursed/charged to school moee. (see Enclosure 3)

**In Conducting Training:**

- C.1 Official Receipt
- C.2 Approved Activity Design (Approved by SDS), Budgetary Requirement, Program Matrix, List of Menu & Program Management Team
- C.3 Attendance Sheets (original copy)
- C.4 Completion Report with pictorials
- C.5 Memorandum
- C.6 Approved Travel Authority
- C.7 PHILGEPS posting (for P50,000 and above)
- C.8 Procurement Process (Purchase Request, Request for Price Quotation, Abstract of Quotation, List of Dealers, Purchase Order, Delivery Receipt, Statement of Account/Billing, Inspection and Acceptance Report)
- C.9 Curriculum Vitae (CV) - Non-DepEd Personnel hired as Resource Speaker (for HONORARIUM, please refer to DBM Circular for computation)

**D. Office Supplies Expense (5020301000)**

To record the cost or value of office supplies such as bond papers, pens, inks, paper clips, binder clips, staple wires, staple wire removers, rulers, ring binders and other similar items issued to end-users for government operations.

For PROCUREMENT OF GOODS - reference to brand names shall not be allowed and thus, specifications for the procurement of goods shall be based on relevant characteristics and/or performance requirements.

For PROCUREMENT OF SERVICES - inspectorate committee must affix their signatures on the blank space on the face of the receipt/s.

**Purchase - DBM**

- D.1 Sales Invoice (for goods)/Official Receipt (for services)





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- D.2 Delivery Receipt
- D.3 Agency Procurement Request
- D.4 Price Quotation and Stock Availability Certificate
- D.5 Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity)
- D.6 Requisition and Issue Slip (RIS)
- D.7 Inventory Custodian Slip (ICS), for issuance of semi-expendables
- D.8 Pictures during the distribution to its end users/teachers

**Note:** Complete specifications must be stipulated on the APR, PR, RIS, RFQ, ABSTRACT, PO, IAR and ICS. Its serial number & brand shall be stipulated on the RIS, IAR and ICS.

**Purchases – Shopping Mode**

- D.1 Sales Invoice (for goods)/Official Receipt (for services)
- D.2 Requisition and Issue Slip for Office supplies and Other Materials (RIS)
- D.3 Inventory Custodian Slip (ICS), for issuance of semi-expendables
- D.4 Delivery Receipt
- D.5 Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity)
- D.6 Purchase Order
- D.7 Certificate of Non-availability of Stocks from DBM
- D.8 Abstract of Quotation
- D.9 List of Dealers
- D.10 Request for Quotation (RFQ) – at least 3 suppliers
- D.11 Philgeps Posting (for P50,000.00 and above)
- D.12 Purchase Request
- D.13 BIR Forms 2306 & 2307
- D.14 BAC Resolution (for P50,000.00 and above)
- D.15 Distribution List/List of Recipients
- D.16 Pictures during distributions to its end users

**Purchases – Sole/Exclusive Distributor**

To record the cost or value of supplies used such as ink, master roll, replacement of parts and other similar items issued to end-users for government operations.

- D.1 Sales Invoice (for goods) and Official Receipt (for services)
- D.2 Requisition and Issue Slip for Office supplies and Other Materials (RIS)
- D.3 Inventory Custodian Slip (ICS), for issuance of semi-expendables
- D.4 Delivery Receipt
- D.5 Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity)
- D.6 Purchase Order
- D.7 Purchase Request
- D.8 Memorandum of Agreement (notarized)
- D.9 Certificate of Sole Distributorship
- D.10 Philgeps Posting (for P50,000.00 and above)
- D.11 BIR Forms 2306 & 2307







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- D.14 BAC Resolution (for P50,000.00 and above)
- D.15 Distribution List/List of Recipients
- D.16 Pictures during distributions to its end users

**Note:** Complete specifications must be stipulated on the APR, PR, RIS, RFQ, ABSTRACT, PO, IAR and ICS. Its serial number & brand shall be stipulated on the RIS, IAR and ICS.

**E. Other Supplies and Materials Expenses (5020399000)**

To record cost and value of other supplies used in the school operation such as tarpaulin/Streamers, ID's, cleaning supplies & materials, curtains, pesticides, hand washing supplies, ribbons, medals, etc.

- E.1 Sales Invoice (for goods) and Official Receipt (for services)
- E.2 Requisition and Issue Slip for Office supplies and Other Materials (RIS)
- E.3 Inventory Custodian Slip (ICS), for issuance of semi-expendables
- E.4 Delivery Receipt
- E.5 Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity)
- E.6 Purchase Order
- E.7 Certificate of Non-availability of Stocks from DBM
- E.8 Abstract of Quotation
- E.9 List of Dealers
- E.10 Request for Quotation (RFQ) – at least 3 suppliers
- E.11 Philgeps Posting (for P50,000.00 and above)
- E.12 Purchase Request
- E.13 BIR Forms 2306 & 2307
- E.14 BAC Resolution (for P50,000.00 and above)
- E.15 Distribution List/List of Recipients
- E.16 Pictures during distributions to its end users

**F. FUEL, OIL & LUBRICANTS EXPENSES (5020309000)**

To record the costs of fuel, oil and lubricants issued for use of government vehicles and other equipment in connection with government operations/projects.

**Grass Cutting**

- F.1 Charge Invoice/Sales Invoice
- F.2 Certificate of Completion & Inspection
- F.3 Inspection & Acceptance Report (fuel purchased)
- F.4 Requisition and Issuance Slip
- F.5 Purchase Request
- F.6 Notarized Contract signed by BAC (for more than P1,000.00)  
 - specify the ground area, rate, use of equipment and gasoline.  
 - terms and conditions of the contract must be specific.
- F.7 Pre-Inspection Report
- F.8 Picture (before, during & after grass-cutting)
- F.9 BIR Forms 2306 or 2307





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**Generator**

- F.1 Charge Invoice/Sales Invoice
- F.2 Inspection & Acceptance Report (fuel purchased)
- F.3 Requisition and Issuance Slip
- F.4 Purchase Request
- F.5 Pre-Inspection Report
- F.6 Pictures of the Equipment/Generator
- F.7 Justification on the use of generator
- F.8 Certification from the barangay (area of the school has no power supply)
- F.9 BIR Forms 2306 or 2307

**G. SEMI-EXPENDABLES MACHINERY AND EQUIPMENT EXPENSES (5020321000)  
- BELOW CAPITALIZATION THRESHOLD (P50,000.00)**

To record the cost or value of semi-expendables items such as hard drive, printer, laptop, scanner, photocopier, tv, speaker/sound system, projector, mower, ceiling fan and other similar items issued to end-users for government operations.

- G.1 Sales Invoice and Official Receipt
- G.2 Requisition and Issue Slip for Office supplies and Other Materials (RIS)
- G.3 Inventory Custodian Slip (ICS), for issuance of semi-expendables
- G.4 Delivery Receipt
- G.5 Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity)
- G.6 Purchase Order
- G.7 Certificate of Non-availability of Stocks from DBM
- G.8 Abstract of Quotation
- G.9 List of Dealers
- G.10 Request for Quotation (RFQ) - at least 3 suppliers
- G.11 Philgeps Posting (for P50,000.00 and above)
- G.12 Purchase Request
- G.13 BIR Forms 2306 & 2307
- G.14 BAC Resolution (for P50,000.00 and above)
- G.15 Distribution List/List of Recipients
- G.16 Pictures during distributions to its end users

**H. UTILITIES EXPENSES (ELECTRICITY & WATER)**

To record the cost of electricity and water consumed in government operations/projects. These are priority expenses of the current month.

- F.1 Official Receipt (OR) - excluding penalties & arrears
- F.2 Statement of Account (SOA)
- F.3 BIR Form 2306 or 2307
- F.4 Certification from PTA (signed by PTA President & Treasurer) that its fund was not used for payment





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**I. POSTAGE AND COURIER EXPENSES (5020501000)**

To record the cost of delivery/transmission of official messages, mails, documents, recognizes and the like.

- I.1 Official Receipt (for services)/Charge Invoice/ Sales Invoice (for goods)
- I.2 Inspection and Acceptance Report
- I.3 Purchase Request
- I.4 Summary/Breakdown per document/mail

**J. TELEPHONE EXPENSES – MOBILE (502050200) – maximum of P500.00 only**

To record the cost of authorized telephone consumption incurred in school operation. It includes cell cards and bills from telecommunication companies.

- J.1 Sales Invoice
- J.2 Screenshot (electronic load)
- J.3 Distribution List
- J.4 Cert. Not Requiring Receipts (300 & below)
- J.5 Procurement Process *(IF THE PRICE IS BEYOND THE PREVAILING MARKET PRICE- EX. PHP 300 WORTH OF E-LOAD/LOAD CARD IS MORE THAN THE PHP 300.00 ACTUAL LOAD AIRTIME CREDITS)*
- J.6 Certification by the School Head/authorized representative/eligible recipient stating that calls made are all official in nature. *(DO No. 002, s. 2023 dated January 17, 2023)*
- J.7 School Memorandum (signed by the Principal/School Head)

**K. INTERNET SUBSCRIPTION EXPENSES (502050300)**

To record the cost of using internet services incurred in school operation. It includes cell cards and bills from telecommunication companies.

**Prepaid Internet Load (with modem or router)**

- H.1 Official Receipt/Sales Invoice
- H.2 Screenshot (electronic load)
- H.3 Load card
- H.4 Distribution List
- H.5 Cert. Not Requiring Receipts (300 & below)
- H.6 Procurement Process
- H.7 Letter request received and acknowledged by local ISPS

**Note:** This option shall be strictly for schools not covered by local ISPs with their internet service.

**Postpaid Plan (Smart, Globe & PLDT)**

- H.1 Official Receipt (original)
- H.2 Statement of Account/Billing/Machine Validated SOA
- H.3 Notarized Contract/Memorandum of Agreement (MOA)





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**TETCO, PLDT, CAMPCO & Other Service Provider**

- H.1 Official Receipt (original)
- H.2 Statement of Account/Billing/Machine Validated SOA
- H.3 Notarized Contract/Memorandum of Agreement (MOA)

**L. POSTAGE AND COURIER EXPENSES (502050100)**

To record the cost of delivery/transmission of official messages, mails, documents, recognizes and the like.

- I.1 Official Receipt/Charge Invoice/ Sales Invoice
- I.2 Inspection and Acceptance Report
- I.3 Summary/Breakdown per document/mail
- I.4 Purchase Order
- I.5 Purchase Request

**M. PRINTING AND PUBLICATION EXPENSES (5029902000)**

To record costs of printing or photocopying and binding of manuscripts, documents, forms, manuals. Example: Reproduction of test papers, MOOE forms, etc.

**Tarpaulin Printing**

- M.1 Official Receipt/Charge Invoice/ Sales Invoice
- M.2 Inspection and Acceptance Report
- M.3 Requisition and Issuance Slip
- M.4 Delivery Receipt
- M.5 Purchase Order
- M.6 Abstract of Quotations
- M.7 List of dealers
- M.8 Request for Quotation/Canvass (at least 3 suppliers)
- M.9 Purchase Request
- M.10 Division Memorandum
- M.11 Photos of Tarpaulin hanged at the assigned posting area
- M.12 BIR Forms 2306 or 2307

**Documentary Stamps**

- M.1 Official Receipt/Charge Invoice/ Sales Invoice
- M.2 Inspection and Acceptance Report
- M.3 Requisition and Issuance Slip
- M.4 Purchase Request
- M.5 Photocopy of Documentary Stamps
- M.6 List of Graduates
- M.7 List of Serial Numbers
- M.8 Certification from PTA (signed by PTA President & Treasurer) that its fund was not used for payment







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**School Students ID's**

- M.1 Official Receipt/Charge Invoice/ Sales Invoice
- M.2 Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity)
- M.3 Requisition and Issuance Slip (RIS)
- M.4 Delivery Receipt
- M.5 Purchase Order
- M.6 Abstract of Quotations
- M.7 List of dealers
- M.8 Request for Quotation (RFQ) – at least 3 suppliers
- M.9 Purchase Request
- M.10 Philgeps Posting (for P50,000.00 and above)
- M.11 List of Recipients (received by students)
- M.12 Certification from PTA (signed by PTA President & Treasurer) that its fund was not used for payment
- M.13 BIR Form 2306 or 2307

**N. JANITORIAL SERVICES (5021202000)/SECURITY SERVICES (5021203000)**

To record the cost of janitorial and security services contracted by the government.

- N.1 Payroll (if applicable)
- N.2 Daily Time Record (DTR)
- N.3 Daily Accomplishment Report (monthly signed by BAC member, approved by SH); strictly handwritten by the hired JOW – local dialect/vernacular statement is allowed.
- N.4 Pictures of Actual Duty
- N.5 Notarized Job Order Contract (6 mos.) - signed by BAC
- N.6 BIODATA
- N.7 Brgy. Clearance
- N.8 Photocopy of Cedula
- N.9 Certification from PTA (signed by PTA President & Treasurer) that its fund was not used for payment

**O. Other General Services (5021299000)**

To record the cost of other general services contracted by the agency not otherwise classified under any of the specific general services accounts.

**Labor (grass cutting)**

- O.1 Acknowledge Receipt (above P1,000.00)
- O.2 RER (P300.00 above but not more than P1,000.00)
- O.3 Cert. of Not Requiring Receipts (P300.00 and below)
- O.4 Notarized Job Order Contract – signed by BAC members (for more than P1,000.00) – specify the ground area, rate, use of equipment and gasoline.
- O.5 Accomplishment Report (signed by BAC)
- O.6 Picture before, during, and after



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**Labor (repairs of office equipment/ICT equipment)**

- O.1 Official Receipt
- O.2 Acknowledge Receipt (above P1,000.00)
- O.2 RER (P300.00 above but not more than P1,000.00)
- O.3 Cert. of Not Requiring Receipts (P300.00 and below)
- O.4 Pre-inspection & Post Inspection Report – signed by school facilities coordinator, ICT coordinator and approved by School Head
- O.5 Job Order Contract/Pakyaw Labor Agreement
- O.6 Pictures before, during & after
- O.7 Procurement process (if with business establishment offering repair services w/in the brgy.)

**Note:** Repairs of the personal property (e.g. laptop, printer, etc.) of teacher/school head/principal shall not be charged against the school mooe. Only government properties and/or properties of the school through purchase and donations are allowed.

**P. REPAIRS & MAINTENANCE - BUILDINGS & OTHER STRUCTURES (5021304000)**

To record cost of repairs & maintenance of school buildings or classroom such as but not limited to repainting, minor construction of CR, windows, ceiling, doors, roofs, installation of electrical wirings, etc.

**Purchase of Materials**

- P.1 Charge Invoice/ Sales Invoice
- P.2 Certificate of Completion and Inspection (signed by all BAC members; approved by SH)
- P.3 Inspection and Acceptance Report (materials) - with attached photo of the actual items with the Inspectorate and Property Custodian in the school vicinity
- P.4 Requisition and Issuance Slip
- P.5 Delivery Receipt
- P.6 Purchase Order
  
- P.7 Abstract of Quotation
- P.8 List of Dealers
- P.9 Request for Quotation (RFQ) – at least 3 suppliers
- P.10 Philgeps Posting (for P50,000.00 and above)
- P.11 Purchase Request
- P.12 BIR Forms 2306 & 2307
- P.13 BAC Resolution (for P50,000.00 and above)
- P.14 Approved Program of Works (POW)
- P.15 Pre-inspection report (to be attached for POW approval)
- P.16 Pictures (before, during & after repair)