



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

23 Jan 2024

DIVISION MEMORANDUM

OSDS-2024-019

DOCUMENTARY REQUIREMENTS FOR LIQUIDATION OF NON-IMPLEMENTING UNITS' MAINTENANCE AND OTHER OPERATING EXPENSES

To: Assistant Schools Division Superintendent
Public Schools District Supervisors
Schoolheads of Non-Implementing Units
All Others Concerned

- The Accounting Unit of the Finance Services Section issues the enclosed lists of documentary requirements for the liquidation of Non-Implementing Units' Maintenance and Other Operating Expenses (MOOE) for the information and guidance of all concerned.
- Moreover, the Accounting Unit sets the amount of utilization and corresponding signatories for the following accounting documents:

Document	Required Amount
Reimbursement Expense Receipt (RER)	More than P300.00 not exceeding P1,000.00
Certificate of Expenses not Requiring Receipt (CENRR)	P300.00 or less

Certificate of Expenses not Requiring Receipt (CENRR)	Certified Correct	Noted by
	School Personnel	Schoolhead
	Schoolhead	District Head
	District Head	CID Chief

Certificate of Travel Completed (Appendix 47)	Respectfully Submitted	Approved by
	School Personnel	Schoolhead
	Schoolhead	District Head
	District Head	CID Chief

Itinerary of Travel (Appendix 45)	Prepared by	Certified by	Approved by
	School Personnel	Schoolhead	District Head
	Schoolhead	District Head	CID Chief
	District Head	CID Chief	ASDS

3. For inquiries, contact Mr. Leonardo O. Eugenio, CPA at 09222199441/leonardo.eugenio001@deped.gov.ph.



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4. Immediate dissemination of and strict compliance with this Memorandum is directed.


RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: As stated

Reference: N o n e

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

FUNDS
LISTS
REQUIREMENTS

LOE/OSDS-AU/MLA – documentary requirements for liquidation of non-implementing
units' maintenance and other operating expenses
0114/January 23, 2024



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(Enclosure to DM-OSDS-2024-013)

DOCUMENTARY REQUIREMENTS FOR LIQUIDATION OF NON-IMPLEMENTING
UNITS' MAINTENANCE AND OTHER OPERATING EXPENSES

Supplies

No. of original copy/s

Less than 2000 purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Inspection and Acceptance Report
1	-	Inventory Custodian Slip <i>(for Supplies & Materials w/ above 1-year life span)</i>
1	-	Requisition and Issue Slip <i>(for Supplies and Materials that are consumables and non-consumables)</i>
1	-	Tax Form 2307
1	-	Pictures (MOVs)

2000 above purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Inspection and Acceptance Report
1	-	Inventory Custodian Slip <i>(for Supplies & Materials w/ above 1-year life span)</i>
1	-	Requisition and Issue Slip <i>(for Supplies and Materials that are consumables and non-consumables)</i>
1	-	Tax Form 2307
1	-	Pictures (MOVs)

Training

No. of original copy/s

Conducted by School Level

Less than 2000 Purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Inspection and Acceptance Report
1	-	Attendance of Participants



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1	-	Learning and Development (L&D) Design
1	-	Tax Form 2307 (if applicable)
1	-	Pictures (MOVs)

Above 2000 Purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Inspection and Acceptance Report
1	-	Attendance of Participants
1	-	Learning and Development (L&D) Design
1	-	Tax Form 2307 (if applicable)
1	-	Pictures (MOVs)

Conducted by Division/Region/National

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Memorandum
1	-	Photocopy of Certificate of Appearance

Representation

No. of original copy/s

Less than 2000 Purchases

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Inspection and Acceptance Report
1	-	List of Visitors/Attendance
1	-	Tax Form 2307
1	-	Pictures (MOVs)

Above 2000 Purchases

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Inspection and Acceptance Report
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	List of Visitors/Attendance
1	-	Tax Form 2307
1	-	Pictures (MOVs)



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Travel

No. of original copy/s

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Signed Itinerary of Travel
1	-	Approved Travel Order
1	-	Memorandum of Seminar or Training
1	-	O.R. of Registration of Seminar or Training
1	-	O.R./s of Transportation/Plane Ticket
1	-	Boarding pass (if by plane)
1	-	Bus Ticket/s
1	-	Certification of Expenses not Requiring Receipts for Taxi, Van, Motorcycles Per Diem (50km radius from the destination, 50% lodging, 10% per meal [vary on the travel time] and 20% incidental)
1	-	Accomplishment/Narrative report
1	-	Certificate of Travel Completed

Travel *(Within the Division and General Santos City)*

No. of original copy/s

1	-	Signed Itinerary of Travel
1	-	Photocopy of Cheque
1	-	Approved Travel Order
1	-	Certification of Expenses not Requiring Receipts for Taxi, Van, Motorcycles Per Diem (30% meal allowance [10% per meal – vary on the travel time])
1	-	O.R./s of Transportation
1	-	Accomplishment /Narrative report
1	-	Certificate of Travel Completed

Travel *(Within the Region except General Santos City)*

No. of original copy/s

1	-	Signed Itinerary of Travel
1	-	Photocopy of Cheque
1	-	Approved Travel Order
1	-	Certification of Expenses not Requiring Receipts for Taxi, Van, Motorcycles Per Diem (20% incidental & 30% meal allowance [10% per meal – vary on the travel time])
1	-	O.R./s of Transportation
1	-	Accomplishment /Narrative report
1	-	Certificate of Travel Completed



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Repairs (School Building)

No. of original copy/s

Less than 2000 Purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Purchase Request
1	-	Completion Report
1	-	Official Receipt/s
1	-	Job order contract with Payroll (<i>Appendix 33</i>) for labor
1	-	Pictures/MOVs (Before, During and After)

Above 2000 Purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Approved Program of Works (POW)
1	-	Purchase Request
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Completion Report
1	-	Official Receipt/s
1	-	Job order contract with Payroll (<i>Appendix 33</i>) for labor
1	-	Pictures/MOVs (Before, During and After)

Repairs (ICT)

No. of original copy/s

Less than 2000 Purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Purchase Request
1	-	Completion Report
1	-	Official Receipt/s
1	-	Job order contract with Payroll (<i>Appendix 33</i>) for labor
1	-	Pictures/MOVs (Before, During and After)

Above 2000 Purchases

1	-	Disbursement Vouchers
1	-	Photocopy of Cheque
1	-	Purchase Request
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Completion Report
1	-	Official Receipt/s
1	-	Job order contract with Payroll (<i>Appendix 33</i>) for labor
1	-	Pictures/MOVs (Before, During and After)



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Rent-A-Van

No. of original copy/s

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Contract of Carriage
1	-	OR-CR and Cedula (<i>Photocopy</i>)
1	-	Approved Activity Design
1	-	List of Passengers with signatures

Tarpaulin

No. of original copy/s

Less than 2000 Purchases

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Inspection Report
1	-	Activity Design/Learning and Development (applicable for activity purposes only)
1	-	Actual picture
1	-	Tax Form 2307

Above 2000 Purchases

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s
1	-	Purchase Request
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Inspection Report
1	-	Activity Design/Learning and Development (applicable for activity purposes only)
1	-	Actual picture
1	-	Tax Form 2307

Utility/Security Guard

No. of original copy/s

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Payroll (<i>Appendix 33</i>)
1	-	Contract of Agreement (duly signed by the Schoolhead, Contracting person and the witnessed)
1	-	Daily Time Record (DTR)-duly signed by the Schoolhead
1	-	Accomplishment Report



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Hauling/Transportation

No. of original copy/s

Less than 2000 payment for hauling

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s/ RER/Acknowledgement Receipt
1	-	Contract of Carriage
1	-	OR-CR and Cedula (<i>Photocopy</i>)
1	-	Photo/s of Actual Hauling
1	-	Tax Form 2307 (if under company)

Above 2000 payment for hauling

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s/ RER/Acknowledgement Receipt
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Contract of Carriage
1	-	OR-CR and Cedula (<i>Photocopy</i>)
1	-	Photo/s of Actual Hauling
1	-	Tax Form 2307 (if under company)

Fidelity Bond Renewal/Checkbook Request

No. of original copy/s

1	-	Disbursement Vouchers
1	-	Official Receipt
1	-	Cheque Photocopy/Picture (same for checkbook)
1	-	Deposit Slip
1	-	Request for Bonding
1	-	Authority to accept payment (ATAP)
1	-	Confirmation Letter received and signed by Cash Unit

Billing (Electric/Water/Internet, Etc.)

No. of original copy/s

1	-	Disbursement Vouchers
1	-	Photocopy of cheque
1	-	Official Receipt
1	-	Monthly Billing
1	-	Tax Form 2307

Load

No. of original copy/s

1	-	Disbursement Vouchers
1	-	Photocopy of cheque
1	-	Official Receipt/Electronic Receipt (Official Number of Schoolhead)
1	-	Tax Form 2307 (if applicable)



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Notarized

No. of original copy/s

1	-	Disbursement Vouchers
1	-	Photocopy of cheque
1	-	Official Receipt
1	-	Original Notarized Document
1	-	Inspection and Acceptance Report
1	-	Tax Form 2307

Rental of Equipment

No. of original copy/s

Less than 2000 payment for rental of equipment

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s/RER
1	-	Purchase Request
1	-	Inspection Report
1	-	Actual picture
1	-	Tax Form 2307 (if applicable)

Above 2000 Purchases

1	-	Disbursement Voucher
1	-	Photocopy of Cheque
1	-	Official Receipt/s/RER
1	-	Purchase Request
1	-	Set of Canvass
1	-	Abstract of Bids
1	-	Inspection Report
1	-	Actual picture
1	-	Tax Form 2307 (if applicable)



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ANNEX A

(Agency Name)			
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS <i>Pursuant to COA Circular No.2017-001 dated June 19, 2017</i>			
Name of Employee		Employee No.	
Office			
Division			
Particulars		Amount (₱)	
		TOTAL	
Purpose			
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that wilful falsification of statements is punishable by law.</i>			
	Certified correct:		Noted by:
Signature			
Printed Name			
	Employee		Immediate Supervisor
	Date		Date