



Republic of the Philippines  
Department of Education  
Region III  
**SCHOOLS DIVISION OF BULACAN**

February 9, 2022

DIVISION MEMORANDUM  
No. 055, s. 2022

**CHECKLIST OF REQUIREMENTS FOR ATTACHMENTS OF CLAIMS FOR PROCESSING AT THE ACCOUNTING UNIT**

To: Assistant School Division Superintendent  
Curriculum Implementation Division  
Schools Governance and Operations Division  
Division Office Unit Heads and Employees  
Public Schools District Supervisors / District-in-charge  
Public Elementary and Secondary School Heads / Principals  
Administrative Officers  
Administrative Assistants

Pursuant with COA Circular 2015-007 prescribing the Government Accounting Manual for Use of All National Government Agencies, please be informed that effective February 10, 2022, all claims for processing at the Accounting Unit must conform to the following in accordance with DepEd Order 67, s. 2016:

1. **Obligation Request and Status** (ORS) shall be signed by the following officials:

|                         | "Box A"                                      | "Box B"  |
|-------------------------|--|--|
| Schools Division Office | Division Chief/Unit/Section Head             | Head of Budget Unit/Section                      |
| IU School               | SH or the School's OIC designated by the SDS | Designated Budget Officer / AO or Administrative |

2. **Disbursement Vouchers** (DVS) shall be signed by the following officials:

|                         | "Box A"   | "Box C"                          |
|-------------------------|---|----------------------------------|
| Schools Division Office | Division Chief/Unit/Section                                 | SDO Accountant                   |
| IU School               | Administrative Officer, or Officer in-charge of the Project | School's Accountant / Bookkeeper |

3. **Only the claims supported by attachments based on the checklist applicable to the financial transactions audited and signed by the Accounting Unit Head for D.O. transactions and Administrative Officer / Administrative Assistant assigned to the District / School for school transactions** will be accepted for processing.

4. **All ORS, DVS, checklist and supporting documents must be submitted in two (2) copies**, completely sorted with original copy for COA file and duplicate copy for Accounting file.

Likewise, for the Principal / School Heads / Teacher-In-Charge, the **Liquidation Report of Cash Advances** must be submitted with applicable supporting documents and checklist audited and signed by the Administrative Officer / Administrative Assistant assigned to the District / School.

ZENIA G. MOSTOLES, EdD, CESO V  
Schools Division Superintendent



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Enclosure to DIVISION MEMORANDUM  
No. 655, s. 2022

Note: For all expenses especially Internet Expense, school administrators are enjoined to follow the usual process of downloading funds before payment instead of advancing from personal funds and reimbursing from MOOE.

**Checklist on MOOE – Electricity, Water, Telephone, Internet**

|  | Supporting documents         | Signatory     |
|--|------------------------------|---------------|
|  | Official Receipt (Original)  |               |
|  | Billing Statement (Original) |               |
|  | Certification from PTA       | PTA President |
|  | BIR Form 2307                |               |

**Checklist on MOOE – Mobile**

|  | Supporting documents             | Signatory   |
|--|----------------------------------|---|
|  | Official Receipt (Original Only) |   |
|  | Billing Statement for post-paid  |   |
|  | Certification from PTA           | PTA President   |
|  | Certification on Mobile Use      | For D.O. transactions:<br><br>SDS for ASDSs claiming mobile allowance<br><br>SDS for personnel below ASDS<br><br>For school transactions:<br><br>Claimant: School Head<br><br>Approved by: ASDS |
|  | BIR Form 2307                    |   |



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**Checklist on MOOE – Travel and RATA**

| Supporting Documents   | Signatory                                  |
|--|--|
| Itinerary of Travel  | Immediate Head                             |
| Authority to Travel*   | Refer to the schedule below for            |
| Locator Slip / Certificate of Appearance (SIGNATURE OVER PRINTED NAME)   | Signed by the person being transacted with |
| Acknowledgement Receipt or Reimbursement Expense<br><br>Note: RER is required for expenses amounting to more than Php300. On the other hand, the official or employee shall be required to submit a certification for expenses of Php300 or less using the standard form on Annex A of COA Circular No. 2017-001 |  |

| Authority to Travel*                               |  |  |
|--|--|--|
| Office   | Approving Officials                                |  |
|  | Recommending Approval                              | Approval   |
| <b>Division Office</b>                             |  |  |
| 1. Schools Division Superintendent                 | -  | RD-for destination outside the Region only         |
| 2. Assistant School Division Superintendent (ASDS) |  | SDS – for destination within the Region            |
|  | SDS – for destination outside the region           | RD-for destination outside the Region only         |
| 3. Division Chief                                  | ASDS   | SDS  |
| 4. Below Division Chief including PSDS             | Division Chief                                     | SDS  |
| <b>School</b>                                      |  |  |
| 1. School Head                                     | ASDS   | SDS  |
| 2. Teaching and Non-teaching personnel             |  | School head – for destinations within the Division |
|  | School Head – for destination outside the Division | SDS – for destinations outside the Division        |

Note: All official domestic travels in performance of duties and functions including attendance to workshops, seminars, trainings, and speaking engagements shall be approved in the following manner as prescribed by DepEd Order No. 22, s. 2019 (Guidelines on Official Local Travels in the Department of Education)



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**Checklist on MOOE – Purchases (DBM)**

|  | <b>Supporting Documents</b>  | <b>Signatory</b>                          |
|--|--|---|
|  | Agency Procurement Request   | ADAS, Property Custodian, and School Head |
|  | Price Quotation and Stock Availability Cert.   |   |
|  | Official Receipt   |   |
|  | Delivery receipt   |   |
|  | Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate, Property Custodian and end-users in the school vicinity)* |   |

\*The Inspection and Acceptance Report shall have the following signatories in accordance with DepEd Order no. 27, s. 2020 entitled Guidelines in the Reconstitution of Inspectorate Team

| <b>Particulars</b>                            | <b>Inspection/Validation</b>  | <b>Acceptance</b>                                |
|---|---|--|
| 1. Schools Division Office (including non-IU) | Team Leader and Provisional Member of the Inspectorate Team   | Head of Supply and Property Section              |
| 2. IU School                                  | Team Leader and an Officer / Teacher who has knowledge and technical skill relative to the goods procured and who is a Regular Member of the School Inspectorate Team | AO or the school's designated Property Custodian |

**Checklist on MOOE – Purchases (Shopping Mode)**

|  | <b>Supporting Documents</b>                              | <b>Signatory</b>                   |
|--|--|------------------------------------|
|  | Certificate of Non-availability of Stocks from DBM       |                                    |
|  | Philgeps Posting for P50,000.00 and above                |                                    |
|  | Purchase Request   | Property Custodian and School Head |
|  | Handwritten Quotation Price (at least 3 store/supplier ) | BAC/Supplier                       |
|  | Abstract of Canvass                                      | BAC Members/School Head            |



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|  | Supporting Documents   | Signatory            |
|--|--|----------------------|
|  | Purchase Order with COA stamped  | School Head/Supplier |
|  | Sales Invoice and/or Official Receipt/ Acknowledgement Receipt (AR)  |                      |
|  | Inspection and Acceptance Report (With attached photo of the actual items with the Inspectorate, Property Custodian and end-users in the school vicinity)* |                      |
|  | BIR Form 2307  |                      |

Note: Purchases of Semi-Expendable – Office Equipment, Furniture and Fixtures and ICT Equipment (Below 15,000.00) should be included in Annual Procurement Plan and with Justification from SH

\*The Inspection and Acceptance Report shall have the following signatories in accordance with DepEd Order no. 27, s. 2020 entitled Guidelines in the Reconstitution of Inspectorate Team

| Particulars                                   | Inspection/Validation   | Acceptance                                       |
|---|---|--|
| 1. Schools Division Office (including non-IU) | Team Leader and Provisional Member of the Inspectorate Team   | Head of Supply and Property Section              |
| 2. IU School                                  | Team Leader and an Officer / Teacher who has knowledge and technical skill relative to the goods procured and who is a Regular Member of the School Inspectorate Team | AO or the school's designated Property Custodian |

**Checklist on MOOE – Seminar/Training (Registration)**

|  | Supporting Documents   | Signatory        |
|--|--|------------------|
|  | Authority to Travel  | Immediate Head   |
|  | DepEd Order/ Memoranda, Invitation   |                  |
|  | Itinerary of Travel  | PSDS/School Head |
|  | Certificate of Travel Completed  | PSDS/School Head |
|  | Official Receipt (Registration Fee, Bus Ticket, Airfare)                     |                  |
|  | Original Copy of plane/boat/bus tickets, boarding pass, terminal fee receipt |                  |
|  | Certificate of Appearance(Original)  |                  |
|  | Certificate of Participation/ Attendance (Photocopy)                         |                  |



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|  | Supporting Documents                                  | Signatory |
|--|---|-----------|
|  | Photos of participants attending the Seminar/Training |           |

**Checklist on MOOE – Meals and Accommodation during Seminar**

|  | Supporting Documents                                     | Signatory   |
|--|--|---|
|  | Memo   | SDS   |
|  | Project/Budget Proposal                                  | Prepared by: Project Proponent<br>Funds Available: Budget Officer<br>Recommending Approval: ASDS<br>Approved: SDS |
|  | Purchase Request   |   |
|  | Philgeps Posting for P50,000.00 and above                |   |
|  | Job Order  |   |
|  | Handwritten Quotation Price (at least 3 store/supplier ) | BAC/Supplier  |
|  | Abstract of Canvass                                      | BAC Members   |
|  | Contract with 2 witnesses                                | SDS and supplier  |
|  | Billing Statement / Statement of Account                 |   |
|  | Activity Completion Report                               |   |
|  | Original Attendance Sheet                                | participants  |

**Checklist on MOOE – Honorarium of Speakers**

|  | Supporting Documents      | Signatory |
|--|---------------------------|-----------|
|  | Tax Identification number |           |
|  | Resume / Curriculum Vitae |           |
|  | Latest Income Tax Return  |           |





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| Supporting Documents                           | Signatory   |
|--|---|
| Contract of Services                           | SDS and the speaker   |
| Reimbursement Expense Receipt / Acknowledgment |   |
| Memo   | SDS   |
| Budget Proposal                                | Prepared by: Project Proponent<br>Funds Available: Budget Officer<br>Recommending Approval: ASDS<br>Approved: SDS |

**Checklist on MOOE – Repair and Maintenance**

| Supporting Documents                                     | Signatory                                    |
|--|--|
| Program of Works   | Teacher Coordinator, School Head             |
| Purchase Request   | BAC, Property Custodian and                  |
| Handwritten Quotation Price (at least 3 store/supplier ) | BAC/Supplier                                 |
| Abstract of Canvass                                      | BAC Members/School Head                      |
| Purchase Order with COA stamped                          | School Head/Supplier                         |
| Sales Invoice and/or Official Receipt                    |  |
| Certificate of Post-Repair Inspection and Acceptance     | Inspected by: Inspectorate                   |
| Pictures - Before, During and After                      |  |
| Certificate of Completion                                | IA Teacher, School Head for R & M at Schools |
| BIR Form 2307  |  |
| Payroll Summary and/or RER indicating the number of days |  |
| Contract (Labor)   |  |



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**Checklist on MOOE – Security and Janitorial Services**

|  | <b>Supporting Documents</b>                         | <b>Signatory</b>                      |
|--|---|---------------------------------------|
|  | Notarized Contract of Service (certified true copy) | COS Employee, School Head, Budget     |
|  | Daily Time Record                                   | School Head/ Janitor / Security Guard |
|  | Accomplishment Report                               | Janitor/Security Guard, School Head   |
|  | PTA Certification                                   | PTA President                         |
|  | Payroll Summary and/or RER                          |                                       |

Note: For Security Guard and Janitors hired using agencies, Contract with Agency, BIR Form 2307, and Official Receipt.

**Checklist on MOOE – Rentals (Venue, Toga, Chairs, etc.)**

|  | <b>Supporting Documents</b>                     | <b>Signatory</b>           |
|--|---|----------------------------|
|  | Quotation Price (at least 3 providers )         |                            |
|  | Abstract of Canvass                             | BAC Members/School Head    |
|  | Contract of Agreement                           | Parties to the contract    |
|  | Inspection And Acceptance Report (With attached | Inspected by: Inspectorate |
|  | Official Receipt                                |                            |
|  | BIR Form 2307                                   |                            |

**Checklist on Fidelity Bonds**

|  | <b>Supporting Documents</b> | <b>Signatory</b>                     |
|--|-----------------------------|--------------------------------------|
|  | List of Bonded Officials    | Accounting Unit Personnel, ASDS, SDS |
|  | Authority to Accept Payment | Bureau of Treasury                   |
|  | On-Call Payment Slip        |                                      |
|  | Confirmation Letter         |                                      |





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**Checklist on Salaries, Bonuses and Other Benefits, and STEP Increment Charged to Personnel Services**

| Supporting Documents   | Signatory   |
|--|---|
| <b>For payment of First Salaries: (3 copies)</b>   |   |
| Payroll Summary*   |   |
| Payroll Computation*   |   |
| DTR  | Personnel, Immediate Head                             |
| Appointment  |   |
| Personal Data Sheet for newly hired personnel  |   |
| Oath of Office   |   |
| Statement of Assets and Liabilities  |   |
| First Day of Service   | School Head   |
| BIR Form 1902 or 2305  | Issued by the D.O.                                    |
| Photocopy of ATM card with visible Name and  |   |
| <b>For payment of subsequent salaries: (3 copies)</b>                                      |   |
| Payroll Computation*   |   |
| DTR  | Personnel, Immediate Head                             |
| Appointment  |   |
| Photocopy of ATM card with visible Name and  |   |
| <b>For payment of Bonuses and Other Benefits:<br/>(4 copies)</b>                           |   |
| Payroll Summary for Bonuses and Other Benefits*  |   |
| PACSVAL of the duly audited Payroll Summary for STEP Increment, Bonuses and Other Benefits | For District and School transactions, AOs and/or ADAS |



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\*Payroll for the payment of Salaries, Bonuses and Other Benefits must be certified by the following officials:

| Office/School                                    | As to the Services Rendered  | As to Availability of Funds           | Approving Official                           |
|--|--|---------------------------------------|--|
| Schools Division Office including non-IU Schools | Head of the Administrative Unit  | Head of the Accounting Unit / Section | SDS  |
| IU School  | Administrative Officer, or in absence, the Personnel Officer Designate | School's Accountant / Bookkeeper      | SH or the School's OIC designated by the SDS |

| For payment of STEP Increment and Salary Adjustment:<br>Notice of STEP Increment (NOSI) (3 copies)<br>Notice of Salary Adjustment (NOSA) (3 copies) |   |   |
|---|---|---|
| Level   | Recommending Approval                             | Approval  |
| <b>Division Office:</b>   |   |   |
| SDS / ASDS  | Chief of Personnel Division and Director of BHROD | Undersecretary / Assistant Secretary in-charge of Personnel |
| Division Chief and below  | Chief of Admin and ASDS                           | SDS   |
| <b>School:</b>  |   |   |
| School Head, Teachers, and non-teaching personnel   | Chief of Admin and ASDS                           | SDS   |

| For payment of Overtime Pay |                       |          |
|-----------------------------|-----------------------|----------|
| Level                       | Recommending Approval | Approval |
| <b>Division Office:</b>     |                       |          |
| Division Chief and below    | ASDS                  | SDS      |



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