



Republic of the Philippines
Department of Education
REGION III

SCHOOLS DIVISION OFFICE OF ANGELES CITY

05 Aug 2026

DIVISION MEMORANDUM

No. 305, s. 2026

**STANDARDIZED DOCUMENTARY REQUIREMENTS FOR THE LIQUIDATION OF
MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)**

To: Assistant Schools Division Superintendents
Chiefs of Functional Divisions
Unit Heads
School Principals of Public Elementary and Secondary Schools
All Others Concerned

1. Pursuant to **Audit Observation Memorandum (AOM) No. 2026-010 DAC** on the delayed submission of liquidation reports and supporting documents by concerned non-implementing units, this Office issues the **Standardized Documentary Requirements for the Liquidation of Maintenance and Other Operating Expenses (MOOE)** to ensure complete, accurate, and timely submission of liquidation documents, reduce deficiencies, and facilitate the prompt evaluation and processing of liquidation reports in accordance with existing government accounting and auditing rules and regulations.
2. All schools, offices, accountable officers, and personnel involved in the utilization, liquidation, review, and processing of MOOE funds within the Schools Division shall use the attached **Standardized Documentary Requirements** as the official checklist in the preparation and submission of liquidation reports.
3. The Division Accounting Unit, in coordination with the Budget Unit and other concerned offices, shall monitor compliance with this Memorandum. Repeated submission of incomplete or delayed liquidation reports shall be reported to the Office of the Schools Division Superintendent for appropriate action in accordance with existing rules and regulations.
4. Immediate dissemination of and compliance with this Memorandum are directed.

Digitally signed by
Edgard C.
Domingo
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ENGR. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent

Encl: Standardized Documentary Requirements for the Liquidation of MOOE

Reference: Audit Observation Memorandum (AOM) No. 2026-010 DAC

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

SGOD/CES/August 5, 2026

MOOE LIQUIDATION STANDARDIZED DOCUMENTARY REQUIREMENTS

as of August 5, 2026

■ Journal Entry Voucher Form	■ Postage and Courier Services
■ Liquidation Report Form	➤ Copy of check
■ Cash Disbursement Register	➤ Official Receipt/Collection Receipt/Sales Invoice/Charge Invoice
■ Updated Report of Checks Issued	➤ Disbursement Voucher
■ Monthly Report of Accountability for Accountable Forms	➤ Project proposal/Activity Request/Authority to Conduct
■ Copy of LDDAP	➤ postage stamp
■ Cancelled check (if applicable)	➤ Pictures (with captions and timestamps)
■ Annual Procurement Plan (APP)	
■ Project Procurement Management Plan (PPMP)	■ Seminars/Training (registration/travel expenses)
	➤ Copy of check
■ Purchasing (DBM Procurement Services)	➤ Invoice/Official Receipt
➤ Copy of check	➤ Disbursement Voucher
➤ Invoice/Official Receipt	➤ Project proposal/Activity Request/Authority to Conduct
➤ Project proposal/Activity Request/Authority to Conduct	➤ Memorandum
➤ Agency Procurement Request	➤ Addendum/Corrigendum (if any)
➤ Price Quotation & Stock Availability Certificate	➤ Airline Ticket (if local/international)
➤ Inspection & Acceptance Report	➤ Boarding Passes
➤ Inventory Custodian Slip (for supplies w/ more than 1 year useful life)	➤ Certificate of Appearance (original)
➤ Pictures (Proof of Purchase) (with captions and timestamps)	➤ Certificate of Participation (photocopy)
	➤ Itinerary - Appendices A & B (for travel)
■ Purchasing (Supplies, Materials, Printing)	➤ Authority to Travel (official business - if outside division)
➤ Copy of check	➤ Locator Slip (official business - within division)
➤ Invoice/Official Receipt	
➤ Disbursement Voucher	■ Transportation Expenses (within the Division)
➤ Market Scoping with quotations and price sourcing	➤ Copy of check
➤ Project proposal/Activity Request/Authority to Conduct	➤ Disbursement Voucher
➤ Certificate of Non-Availability of Stocks (If PS-DBM is out of stock)	➤ Project proposal/Activity Request/Authority to Conduct
List of Common-Use Supplies and Equipment (if applicable, not available in	➤ Itinerary - Appendices A & B (for travel)
➤ Purchase Request	➤ Locator Slip (official business - within division)
➤ RFQ (atleast 3 stores) if Small Value Procurement (SVP)	➤ Pictures (with captions and timestamps)
➤ Abstract Bid of Quotation if Small Value Procurement (SVP)	
➤ Notice of Award if Small Value Procurement (SVP)	■ Mobile /Communication Expenses
➤ Mayors permit/ business permit/DTI/BIR Registration/Philgeps Registration	➤ Copy of check
➤ Purchase Order	➤ Invoice/Official Receipt or machine-validated statement of account
➤ Inspection & Acceptance Report	➤ Disbursement Voucher
➤ Inventory Custodian Slip (for supplies w/ more than 1 year useful life)	➤ Project proposal/Activity Request/Authority to Conduct
➤ Pictures (Proof of Purchase)/Samples (e.g. activity sheets) (with captions and timestamps)	➤ Stament of Account/Bill
➤ Tax Forms (2307, 2307)	➤ Certificate of Appearance
	➤ Form 6 (if needed)
■ Labor (Repairs and Maintenance)	➤ Load Cards (if prepaid)
➤ Copy of check	➤ Duly signed DTR, except however for officials not required for biometrics
➤ Official Receipt (if applicable) /Acknowledgement Receipt	➤ Certification indicates actual number of days of work performance in a month and affirms that the communication expenses incurred were official in nature and necessary for the performance of duties and responsibilities
➤ Disbursement Voucher	
➤ Market Scoping with quotations and price sourcing	■ Contractual (Utility, Security Guard)
➤ Project proposal/Activity Request/Authority to Conduct	➤ Copy of check
➤ Program of Works	➤ Official Receipt/Service Invoice (if under agency)
➤ Purchase Request	➤ Disbursement Voucher
➤ RFQ (atleast 3 stores) if Small Value Procurement (SVP)	➤ Project proposal/Activity Request/Authority to Conduct
➤ Abstract Bid of Quotation if Small Value Procurement (SVP)	➤ Contract of Service (3 months)
➤ Notice of Award if Small Value Procurement (SVP)	➤ Daily Time Record
➤ Pakyaw Labor Contract	➤ Accomplishment Report
➤ Inspection & Acceptance Report	➤ Tax Forms (if under agency)
➤ Pictures (Before, During, After) (with captions and timestamps)	
➤ Tax Forms (2307, 2307) if applicable	
	■ Honorarium Fee
■ Internet Fee/Electric/Water	➤ Copy of check
➤ Copy of check	➤ Official Receipt (if applicable) /Acknowledgement Receipt
➤ Invoice/Official Receipt	➤ Disbursement Voucher
➤ Disbursement Voucher	➤ Project proposal/Activity Request/Authority to Conduct
➤ Project proposal/Activity Request/Authority to Conduct	➤ Curriculum Vitae (Profile & Salary)
➤ Bill/Statement of Account	➤ Copy of valid ID
➤ Tax Forms (2307, 2307)	➤ Invitation Order
	➤ Attendance
	➤ Pictures (with captions and timestamps)
	➤ Tax Forms (2307, 2307) (if applicable)

MOOE LIQUIDATION STANDARDIZED DOCUMENTARY REQUIREMENTS

as of August 5, 2026

■ Meals (Fastfood / Catering Services)	■ Bank Transaction Fee (checkbooklet)
➤ Copy of check	➤ Copy of check
➤ Invoice/Official Receipt	➤ Official Receipt/Collection Receipt/Sales Invoice/Charge Invoice
➤ Disbursement Voucher	➤ Disbursement Voucher
➤ Market Scoping with quotations and price sourcing	➤ Project proposal/Activity Request/Authority to Conduct
➤ Project proposal/Activity Request/Authority to Conduct	➤ Checkbook Request Form (CRF) if applicable
➤ Purchase Request	➤ Pictures (with captions and timestamps)
➤ RFQ (atleast 3 stores) if Small Value Procurement (SVP)	
➤ Abstract Bid of Quotation if Small Value Procurement (SVP)	
➤ Notice of Award if Small Value Procurement (SVP)	■ Insurance (Learners)
➤ Mayors permit/ business permit/DTI/BIR Registration/Philgeps Registration	➤ Copy of check
➤ Purchase Order	➤ Invoice/Official Receipt
➤ Inspection & Acceptance Report	➤ Disbursement Voucher
➤ Pictures (meals and during seminar) (with captions and timestamps)	➤ Project proposal/Activity Request/Authority to Conduct
➤ Tax Forms (2307, 2307)	➤ Contract
➤ Daily Attendance Log (DM#04, March 25, 2026)	➤ List of Students
➤ Program of Activities/Narrative Report/Post-Activity Report (DM#04, March 25, 2026)	➤ RFQ (atleast 3 stores) if Small Value Procurement (SVP)
➤ Detailed training / Activity Matrix (DM#04, March 25, 2026)	➤ Abstract Bid of Quotation if Small Value Procurement (SVP)
➤ Comprehensive Daily Attendance Sheet (DM#04, March 25, 2026)	➤ Notice of Award if Small Value Procurement (SVP)
➤ Tax certificate exemption (if applicable)	➤ Tax Forms (2307, 2307)
➤ Authority to Travel (official business - if outside division)	
➤ Locator Slip (official business - within division)	

■ Fidelity Bond
➤ Copy of check
➤ Official Receipt/Collection Receipt/Sales Invoice/Charge Invoice/
➤ Disbursement Voucher
➤ Project proposal/Activity Request/Authority to Conduct
➤ Confirmation Letter
➤ Request for bonding and/or Cancellation of Bond of Accountable Officials and Employees
➤ Special Order for the Bondable Position
➤ Sworn Statement of Assets Liabilities and Networth
➤ List of Bonded Accountable Public Officers
➤ Authority to Accept Payment from Bureau of Treasury

NOTE: Additional documentary requirements maybe be required subject to procurement, budgeting, accounting, auditing laws, rules and regulations