



August 10, 2017

DIVISION MEMORANDUM
NO. 231, s. 2017

**REITERATION ON THE SUBMISSION OF ACCOUNTING
DOCUMENTS**

TO: OIC, Assistant Schools Division Superintendent
Chief, Curriculum and Implementation Division
OIC Chief, School Governance and Operations Division
Public Schools District Supervisors
Elementary and Secondary School Heads
All Concerned

1. This office reiterates the strict compliance of School Heads on deadline of submission of requirements for Salary, Liquidation of MOOE Downloading and School Based Feeding Program.

Accounting Documents	Deadline
Salary	Every 15 th day of the month
MOOE Liquidation	Every 8 th day of the following month
School Based Feeding Program	Every 12 th day of the following month

2. Late submission of requirements will affect the release of salary and/or MOOE and SBFP Cash Advance.

3. Enclosed on this Memorandum are the checklist of requirements for Salary, MOOE Downloading and School Based Feeding Program.

4. Immediate dissemination of this Memorandum is highly desired.

CHERRYLOU D. DE MESA
OIC, Schools Division Superintendent

ACCOUNTING CHECKLIST:

SBFP REQUIREMENTS

- ☐ Liquidation Report
- ☐ Cash Disbursement Register
- ☐ Purchase Request
- ☐ Purchase Order
- ☐ Official Receipts/Cash Invoice/Sales Invoice
- ☐ BIR Forms 2306 / 2307
- ☐ Canvass
- ☐ Inspection and Acceptance Report
- ☐ Approved Work and Financial Plan
- ☐ Approved Action Plan
- ☐ 20 Days Menu Cycle
- ☐ Form 1 (Master List Beneficiaries for SBFP)
- ☐ Form 2 (SBFP List of Schools)
- ☐ Form 3 (Summary of Beneficiaries and Start of Feeding)
- ☐ Form 4 (Record of Daily Feeding)
- ☐ Pictures of Purchased Goods and on-going feeding
- ☐ Narrative Report
- ☐ Summary of Tax withheld
- ☐ Photocopy of Order of Payment w/ OR

If Applicable:

- ☐ Quotation (for Php 1,000,000.00 and above)
- ☐ Bids and Award Committee (BAC Resolution)
- ☐ Abstract of Canvass
- ☐ Abstract of Quotation
- ☐ Payroll and DTR (Helper and Cook)

Checked by:

Remarks: ☐ C
☐ INC

Legends:

C - Complete
INC - Incomplete

MOOE REQUIREMENTS

- ☐ Liquidation Report
- ☐ Cash Disbursement Register
- ☐ Official Receipts/Cash Invoice/Sales Invoice
- ☐ BIR Forms 2306 / 2307
- ☐ Narrative Report
- ☐ Summary of Tax Withheld
- ☐ Photocopy of Order of Payment w/ OR

If Applicable:

- ☐ Canvass from 3 supplier (for purchases Php 1,000.00 and above)
- ☐ Inventory Custodian Slip (for non-consumable items eg. Printer etc)
- ☐ Inspection and Acceptance Report
- ☐ Program of Works (Materials +Labor= P 10,000.00 and above) signed by Municipal Engineer or DepEd Division of Cavite Engineer
- ☐ Payroll and DTR - Labor (35% of Gross Amount of Materials)
- ☐ Pictures of Purchased Good (with date and signed by Property Custodian, Teacher's President & PTA President)
- ☐ Pictures of Repair & Materials (Before, During, After) (with date and signed by Property Custodian, Teacher's President & PTA President)
- ☐ Payroll, DTR and Contract of Service (JO)

Reimbursement of Traveling (Senior HS)

- ☐ Appearance
- ☐ Travel Order
- ☐ Memorandum (Training/Seminar)
- ☐ Certificate of Travel Completed
- ☐ Itinerary of Travel

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**FIRST SALARY REQUIREMENTS
(ORIGINAL)**

- ☐ Approved Appointment (signed by SDS)
- ☐ 1ST Day of Service

- ☐ DTR (signed by Employee & School Head)
- ☐ Oath of Office
- ☐ Assets and Liabilities (SALN)
- ☐ 1902/2305 (received by BIR)
- ☐ Photocopy of ATM
- ☐ Photocopy of BP #
- ☐ Photocopy of Philhealth # (MDR)
- ☐ Photocopy of Pag Ibig # (MDF)

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Legends:

C - Complete
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**FIRST SALARY REQUIREMENTS
(REEMPLOYMENT)**

- ☐ Approved Appointment (signed by SDS)
- ☐ 1ST Day of Service

- ☐ DTR (signed by Employee & School Head)
- ☐ 1902/2305 (received by BIR)
- ☐ Photocopy of ATM
- ☐ Photocopy of BP #
- ☐ Photocopy of Philhealth # (MDR)
- ☐ Photocopy of Pag Ibig # (MDF)

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NEXT SALARY REQUIREMENTS

- ☐ Approved Appointment (signed by SDS)
- ☐ DTR (signed by Employee & School Head)

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