



Republic of the Philippines

Department of Education

Region IV-A (CALABARZON)

Division of Cavite

Trece Martires City, Cavite



1:32

C-12772

July 16, 2018


DIVISION MEMORANDUM

No. 212, s. 2018

**SCHEDULE OF SUBMISSION OF ALL ACCOUNTING DOCUMENTS AND THEIR
CORRESPONDING PRESCRIBED REQUIREMENTS**

TO: Assistant Schools Division Superintendents
OIC, Assistant Schools Division Superintendent
Chiefs, CID and SGOD
Education Program Supervisors
Public School District Supervisors
Public Elementary, Junior High and Senior High School Heads
Public Elementary, Junior High and Senior high School Teachers
All Concerned

1. To facilitate efficient and timely processing of all Accounting transactions, please be informed that this Office strictly imposes the submission of accounting documents and their corresponding requirements stipulated in the checklist.
2. Liquidation of Cash Advances pertaining to all SDO employees shall be within fifteen (15) days after the grant of such. However, the liquidation for travelling expenses by plane shall be within 5days after the arrival of the participant/s.
3. Payrolls for payment of any benefits of teachers/employees wherein checks are named after the District Supervisors/School Heads shall be returned to the Accounting Section within 15 days after the grant of Cash Advance.
4. Furthermore, the new deadline for the submission of School MOOE Liquidation is on or before **5th day of the following month.**
5. Enclosed on this Memorandum are the additional requirements/checklist for other accounting transactions.
6. Immediate dissemination of and strict compliance to this Memorandum are ~~strictly~~ desired


CHERRYLOU D. REPIA
Schools Division Superintendent

MOOE REQUIREMENTS

1. Liquidation Report
2. Cash Disbursement Register
3. Official Receipts/Cash Invoice/Sales Invoice
4. BIR Forms 2306 / 2307
5. Canvass from 3 supplier (for purchases Php 1,000.00 and above)
6. Inventory Custodian Slip (for non-consumable items eg. Printer etc)
7. Inspection and Acceptance Report
8. Program of Works (Materials +Labor= P 10,000.00 and above) signed by Municipal Engineer or DepEd Division of Cavite Engineer
9. Payroll and DTR - Labor (35% of Gross Amount of Materials)
10. Pictures of Purchased Good (with date and signed by Property Custodian, Teacher's President & PTA President)
11. Pictures of Repair & Materials (Before, During, After) (with date and signed by Property Custodian, Teacher's President & PTA President)
12. Payroll and DTR – Utility (Contract)
13. Summary of Tax Withheld
14. Photocopy of Order of Payment w/ OR

SALARY REQUIREMENTS (ORIGINAL, REEMPLOYMENT, TRANSFER, PROMOTION, RETIRED)

1. Approved Appointment (signed by SDS)
2. DTR (signed by Employee & School Head)
3. 1st Day of Service
4. Oath of Office
5. Assets and Liabilities (SALN)
6. 2305 (received by BIR)
7. Photocopy of Deposit Slip
8. Photocopy of BP #
9. Photocopy of Philhealth # (MDR)
10. Photocopy of Pag Ibig # (MDF)
11. Certificate of Last payment (from previous Employer)
12. Certificate of Tax Withheld

****NOTE:**

For Original Appointment: Requirements no. 1-10 (for first salary)

For Reemployment: Requirements no. 1-10 except no 3 and 4 (for first salary)

For Transfer/Promotion: Requirements no. 1-12 except no 3 and 4 (for first salary)

For Next Salary: Requirements no. 1 and 2

SALARY REQUIREMENTS (RETIRED)

1. Last Payment
2. Service Record
3. Clearance (Division Office)
4. Application of Retirement
5. Computation from GSIS

INCLUSION TO RPSU (NEW TEACHERS)

1. Approved Appointment (signed by CSC)
2. Approved Appointment of the Incumbent up to the last
3. Photocopy of Plantilla
4. 2305 (received by BIR)
5. Photocopy of ATM
6. Photocopy of BP #
7. Photocopy of Philhealth # (MDR)
8. Photocopy of Pag Ibig # (MDF)
9. Photocopy of ARA (response from GSIS records updated)

FOR SALARY ADJUSTMENT TO RPSU (PROMOTION / RE-CLASSIFICATION / STEP INCREMENT)

1. Approved Appointment (signed by CSC)
2. Approved Appointment of the Incumbent up to the last
3. Photocopy of Plantilla
4. Latest Payslip
5. Approved NOSI (for Step Increment)
6. ARA (photocopy of response from GSIS records updated)

SALARY DIFFERENTIAL (PROMOTION / RE-CLASSIFICATION / STEP INCREMENT)

1. Approved Appointment (signed by CSC)
2. DTR (signed by Employee & School Head)
3. Payslip or Payroll (from the month of promotion to 1st month of adjustment)
4. Approved NOSI (for Step Increment)

MATERNITY PAY

1. Special Order (SO)
2. Application for Reinstatement
3. Birth certificate of child/ren
4. Medical Certificate (Fit to work)
5. Approved Form 6
6. Medical Certificate (Medical Abstract)
7. Computation of Maternity Leave

OVERTIME PAY (DO)

1. Authority to render overtime work
2. Photocopy of Log sheet
3. Photocopy of Attendance sheet from the guard (if weekend)
4. Photocopy of Memo (if due to DepEd Programs/ Activities)

REIMBURSEMENT/ PAYMENT OF TRAVELING (DO)

1. Travel Order signed by SDS / Regional Director
2. Memorandum
3. Certificate of Appearance
4. Official Receipt (fare/reg fee/hotel accommodation)
5. Driver's Trip Ticket
6. Certification
7. Duly accomplished RER (if van hire)

REIMBURSEMENT OF FOOD EXPENSE/ MISCELLANEOUS (DO)

1. Official Receipts/RER
2. Memorandum / Notice of Meetings (if applicable)
3. Approved Budget Proposal
4. Purchase Request
5. Abstract of Canvass (if applicable)
6. Inspection and Acceptance
7. Requisition and Issue Slip
8. Summary of Tax Withheld
9. Attendance Sheet (duly accomplished by participants)

REIMBURSEMENT OF GASOLINE/TOLL EXPENSE (DO)

1. Official Receipts
2. Driver's Trip Ticket
3. Certification

PROCESSING OF CASH ADVANCE (DO)

1. Approved Budget Proposal (for trainings and seminars)
2. Approved Job Order (for repair of gov't vehicle)
3. Approved Quotation/Estimates (for purchase of supplies)
4. Approved Travel Order (for individual seminars/training)
5. Request for Cash Advance
6. Memorandum

PAYMENT FOR SEMINARS/TRAININGS VENUE (DO)

1. Approved and duly signed contract
2. Statement of Account
3. Training Design together with memorandum
4. Canvass
5. Attendance Sheet (duly accomplished by participants)

SALARY OF JOB ORDER EMPLOYEES (DO)

1. DTR (signed by Employee & Immediate Supervisor)
2. Job Order Contract (for newly hired)
3. Monthly Accomplishment Report
4. Photocopy of log sheet /printout of biometric (for deployed personnel)
For Overtime Pay (DO)- Requirements: 1 and 4

PAYMENT FOR SUPPLIER OF FOOD ON TRAINING, SEMINARS AND OTHER DEPED ACTIVITIES (DO)

1. Approved Training Budget Proposal
2. Memorandum
3. Abstract of Canvass (from 3 diff suppliers)
4. Attendance
5. Contract (Any amount) notarized

GRANTING OF CASH ADVANCE

➤ SEMINARS FACILITATED BY DO AND OTHER DIVISION PROGRAMS AND ACTIVITIES (DO)

1. Approved Budget Proposal or Training Design
2. Memorandum
3. Request for Cash Advance

➤ TRAVELLING (DO)

1. Travel Order
2. Memorandum
3. Request for Cash Advance
4. Airfare Estimate/ Booking (if applicable)
5. Reservation/ Canvass of Hotel Accommodation (if applicable)

➤ REPAIR OF VEHICLES (DO)

1. Job Order or Sales Invoice
2. Request for cash advance

LIQUIDATION OF CASH ADVANCE

➤ SEMINARS AND TRAVELLING (DO)

1. Memorandum
2. Travel Order
3. Itinerary of travel
4. Certificate of travel completed
5. RER (Van Hire- at least 5 attendees)
6. O.R. (Taxi/jeepney/bus/airfare)
7. If Airfare (Quotation of flight fare)
8. O.R. (Registration)/ Hotel Accommodation
9. Certificate of Appearance
10. PR

➤ REPAIR OF VEHICLES (DO)

1. Sales Invoice
2. Official Receipt
3. Purchase Request
4. Requisition and Issue Slip
5. Inspection and Acceptance

➤ **OTHER DIVISION PROGRAMS AND ACTIVITIES (DO)**

1. Approved Budget Proposal
2. Memorandum
3. Abstract of Canvass (from 3 diff suppliers)
4. Official Receipt (Registration)
5. Attendance
6. Registration
7. Pictures
8. Requisition and Issue Slip
9. Inspection and Acceptance

MID-YEAR/YEAR-END BONUS DIFFERENTIAL

1. Approved Appointment (signed by CSC)
2. Payroll (Bonus)/Payslip (Month of May/November)