



Republic of the Philippines  
**Department of Education**  
 REGION IX – ZAMBOANGA PENINSULA  
**SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY**

DepEd, Division of Zamboanga Sibugay	
<b>RECORD SECTION</b>	
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BY: _____	DATE: <b>07 APR 2026</b>
<b>RELEASED</b>	

**Office of the Schools Division  
 Superintendent**

07 April 2026

**DIVISION MEMORANDUM**

No. **202**, s. 2026

**REVISED CHECKLIST FOR SCHOOL MOOE LIQUIDATION  
 AND ACCOUNTING PROCESSES UNDER R.A. 12009 AND  
 THE DEPED QUALITY MANAGEMENT SYSTEM (QMS)**

To: Assistant Schools Division Superintendent  
 District Supervisors/District-In-Charge  
 All IU/Non-IU School Heads  
 All IU/Non-IU Bookkeepers  
 All District/School AO-II  
 All District/School ADAS II & III  
 All School BAC  
 All Others Concerned  
 This Division

1. Pursuant to the enactment of **Republic Act No. 12009**, otherwise known as the **“New Government Procurement Act,”** which repeals Republic Act No. 9184, and in line with the government’s thrust to promote transparency, accountability, efficiency, and modernization in public procurement, this Office hereby adopts and implements the provisions of the said law in all procurement activities of the Schools Division of Zamboanga Sibugay.
2. In this regard, all Implementing and Non-Implementing Schools are hereby directed to:
  - a. Strictly comply with the provisions of RA 12009, including its Implementing Rules and Regulations (IRR), in the conduct of procurement activities;
  - b. Review and align existing procurement plans, processes, and internal guidelines with the new procurement framework;
  - c. Observe the principles of economy, transparency, competitiveness, and accountability as mandated by the law.
3. Furthermore, all schools are hereby mandated to submit to the SDO the original copies of the Cash Disbursement Register (CDR), duly paid Disbursement Vouchers (DVs), and all supporting documents within five (5) days after the reference period. This is in accordance with COA and applicable accounting rules and regulations.
4. Attached herewith is the updated checklist of requirements for MOOE

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liquidation, which must be complied with and included in every disbursement starting April 2026. Refer to Enclosure A.

5. In line with the implementation of One DepEd, One Quality Management System (QMS), all liquidation reports shall be submitted directly to the Division Bookkeeper for review, effective April 2026.

6. All liquidations for School MOOE cash advances downloaded in October-November 2026 must be submitted to the Division Office on or before **December 01, 2026**. This will allow sufficient time for review and processing prior to the release of the subsequent MOOE cash advance, the last day of which is **December 4, 2026**.

7. All cash advances for MOOE and other funds received for Calendar Year (CY) 2026 and prior years shall be fully liquidated on or before **December 21, 2026** to ensure proper review and recording in the Division's books of accounts and to achieve 100% utilization of funds.

8. This memorandum shall take effect immediately upon issuance and shall remain in force until amended or repealed by subsequent issuances.

9. Immediate dissemination of and strict compliance with this Memorandum are hereby enjoined.

**VIRGILIO P. BATAN, JR., CESO V**  
Schools Division Superintendent

For the Schools Division Superintendent:

**ATTY. CHRISTINE JOYCE S. PACO**  
Attorney III  
Office In-Charge

References: DBM, COA and DepEd Joint Circular 2019-1  
DO No. 008, s. 2019  
DO No. 063, s. 2026  
RA 12009

To be indicated in the PERPETUAL INDEX under the following subjects:

POLICY                      MOOE                      COA  
LIQUIDATION      GUIDELINES      OFFICIALS

ZS-DM-OSDS-ACCTG-2026-04-027-0  
MGL20260407



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DepEd Tayo Zamboanga Sibugay Division

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Enclosure A to Division Memorandum No. **202**, s. 2026

**LIQUIDATION GUIDE**  
*Sequence of required attachments*

**Note: \*Attach this checklist in every liquidation**

**REMARKS**

<input type="checkbox"/>	Cash Disbursement Register/CDR -duly signed by the School Head & received by the Bokkeeper (2 copies)	
<input type="checkbox"/>	Report of Cash Disbursements -duly signed by the School Head	
<input type="checkbox"/>	Photocopy of Approved AIP/APP/PPMP/SOB/WFP	
<input type="checkbox"/>	Statement of Account (SOA)	
<input type="checkbox"/>	Latest Bank Reconciliation (To be prepared by the division bookkeeper)	
<input type="checkbox"/>	Liquidation Report (To be prepared by the division bookkeeper)	
<input type="checkbox"/>	Summary of Petty Expenses(SCHOOL)	
<input type="checkbox"/>	Photocopies of all checks issued (negotiated, not yet negotiated and cancelled)	
<input type="checkbox"/>	Withholding tax Summary	

**Note: \*\*Attach the appropriate checklist in every Disbursement/Transaction**

**A. OFFICE SUPPLIES-Bought from PS-DBM**

<input type="checkbox"/>	Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed	
<input type="checkbox"/>	<b>Sales Invoice/OR-No erasures &amp; alterations</b>	
<input type="checkbox"/>	Delivery Receipt	
<input type="checkbox"/>	Inspection and Acceptance(GAM Format) -duly signed by all signatories with date inspected and received	
<input type="checkbox"/>	<b>Pictures-must clearly show the entire quantity of supplies procured/inspected/received by the inspectorate team; boxes should be opened, destroyed &amp; marked, and pictures should be taken inside the school premises.</b>	
<input type="checkbox"/>	Purchase Order(GAM Format)-duly signed by all signatories including the Supplier, School Head & for availability of funds signed by Bookkeeper /Accountant	
<input type="checkbox"/>	Price Quotation & Stocks Availability Certification	
<input type="checkbox"/>	Agency Procurement Request- duly signed by the designated Supply Officer, School/District Bookkeeper & Approved by the School Head	
<input type="checkbox"/>	Requisition & Issue Slip (RIS)	

**B. PROCUREMENT THROUGH DIRECT ACQUISITION**

<input type="checkbox"/>	Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed	
<input type="checkbox"/>	<b>Sales Invoice/OR-No erasures &amp; alterations</b>	
<input type="checkbox"/>	Delivery Receipt	
<input type="checkbox"/>	Inspection and Acceptance(GAM Format) -duly signed by all signatories with date inspected and received	
<input type="checkbox"/>	<b>Pictures-must clearly show the entire quantity of supplies procured/inspected/received by the inspectorate team; boxes should be opened , destroyed &amp; marked, and pictures should be taken inside the school premises.</b>	
<input type="checkbox"/>	Purchase Order(GAM Format)-duly signed by all signatories including the Supplier, School Head & for availability of funds signed by Bookkeeper /Accountant	
<input type="checkbox"/>	Minutes of Meeting	
<input type="checkbox"/>	BAC Resolution to award-duly signed by the BAC Chair and Secretariat	
<input type="checkbox"/>	Attached copy of PhilGeps, Unexpired Business Permit	
<input type="checkbox"/>	<b>For P200,000.00 and above single receipt purchases, attach printed copy of posting to PhilGeps, PhilGeps Certification, Omnibus Sworn Statement, Unexpired Business Permit</b>	
<input type="checkbox"/>	Purchase Request(GAM Format)-duly signed by the designated Supply Officer, School/Division Bookkeeper & Approved by the School Head /SDS	
<input type="checkbox"/>	<b>GENERATE CNAS-IF NO supplies is available in PS DBM</b>	



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**LIQUIDATION GUIDE**  
*Sequence of required attachments*

- Photocopy of received APR from PS-DBM together with the proforma invoice/quotation
- Requisition & Issue Slip (RIS) - for Office & Other Supplies
- B1.)IF PROCUREMENT INCLUDE REPAIR MATERIALS (Repair Is Implemented)**
- Attached pictures of before, during and after
- Approved Program of Work
- Accomplishment/Completion Report
- 2.)IF PROCUREMENT INCLUDE REPAIR MATERIALS (Repair Not Yet Implemented)**
- Approve program of Work
- 3.)IF PROCUREMENT INCLUDES SEMI - EXPENDABLE ITEMS**
- Attached the Report of Semi-Expendable Property Item Issued (RSPI)
- Inventory Custodian Slip (ICS)
- Picture of the item and MAGNIFIED/ZOOM OUT SERIAL NUMBER
  
- C. PROCUREMENT THROUGH SMALL VALUE**
- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed
- Sales Invoice/OR-No erasures & alterations
- Delivery Receipt
- Inspection and Acceptance(GAM Format) -duly signed by all signatories with date inspected and received
- Pictures-must clearly show the entire quantity of supplies procured/inspected/received by the inspectorate team; boxes should be opened & destroyed, and pictures should be taken inside the school premises.
- Purchase Order(GAM Format)-duly signed by all signatories including the Supplier, School Head & for availability of funds signed by Bookkeeper
- ABSTRACT OF QUOTATION
- BAC Resolution-duly signed by the BAC Chair and Secretariat
- Minutes of the Meeting -duly signed by BAC Sec.& Chair.
- Request for Quotation (At least 3 Bidders/Suppliers) -duly signed by the BAC Chair and Bidder (amount should be hand written)
- Attached copy of Philgeps, Unexpired Business Permit
- For P200,000.00 and above single receipt purchases, attach printed copy of posting to PhilGeps, PhilGeps Certification, Omnibus Sworn Statement, Upexpired Business Permit**
- Purchase Request(GAM Format)-duly signed by the designated Supply Officer, School/District Bookkeeper & Approved by the School Head
- Requisition & Issue Slip (RIS) - for Office & Other Supplies
- C1.)IF MATERIALS INCLUDE REPAIR MATERIALS (repair implemented)**
- Attached pictures of before, during and after
- Approved Program of Work
- Accomplishment/Completion Report
- C2.)IF MATERIALS INCLUDE REPAIR MATERIALS (repair not yet)**
- Approved Program of Work
- C3.)IF PROCUREMENT INCLUDES SEMI - EXPENDABLE ITEMS**
- Attached the Report of Semi-Expendable Property Item Issued (RSPI)
- Inventory Custodian Slip (ICS)
- Picture of the item and MAGNIFIED/ZOOM OUT SERIAL NUMBER
- C4.) IF CAR RENTAL with Students**





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*Sequence of required attachments*

- Labor Payroll \_\_\_\_\_
  - DTR \_\_\_\_\_
  - Job Order \_\_\_\_\_
  - Approved Program of Works \_\_\_\_\_
  - Accomplishment /Completion and inspection Reports \_\_\_\_\_
  - Pictures- **before, during** and **after** (same angle) \_\_\_\_\_
- Note:\*\*\*Indicate how wide the area being grass cut (in square meter)*

**G. ELECTRICITY EXPENSES**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Official Receipt- no erasures & alterations \_\_\_\_\_
- Electric Bill/Statement of Account \_\_\_\_\_

**H. WATER EXPENSES (with monthly regular billing)**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Official Receipt- no erasures & alterations \_\_\_\_\_
- Water Bill/Statement of Account \_\_\_\_\_

**I. WATER EXPENSES (Thru Refilling)**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Sales Invoice/OR**-No erasures & alterations \_\_\_\_\_
- Delivery Receipt \_\_\_\_\_
- Inspection and Acceptance(GAM Format) -duly signed by all signatories with date inspected and received \_\_\_\_\_
- Pictures-must clearly show the entire quantity of supplies procured/inspected/received by the inspectorate team; boxes should be opened, and pictures should be taken inside the school premises. \_\_\_\_\_
- BAC Resolution-duly signed by the BAC Chair and Secretariat \_\_\_\_\_
- Minutes of the Meeting -duly signed by BAC Sec.& Chair. \_\_\_\_\_
- Purchase Request(GAM Format)-duly signed by the designated Supply Officer,School/District Bookkeeper & Approved by the School Head \_\_\_\_\_
- Attached copy of Philgeps, Unexpired Business Permit \_\_\_\_\_

**J. TRAVEL/ TRAINING - Local**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Itinerary of Travel – for signatories please refer to DepEd Order No. 022, s. 2019 \_\_\_\_\_
- Official Receipt of Registration Fee- if with registration \_\_\_\_\_
- Sales Invoice/OR** of Plane Tickets, if available \_\_\_\_\_
- Bus Ticket,Plane Ticket/Itinerary Receipt,Boarding Pass,&Terminal Fee, etc. \_\_\_\_\_
- RERs (P301-1,000) – duly signed by the payee and witness with CTC \_\_\_\_\_
- Certification of Expenses not Requiring Receipt (P300 & below)-duly signed by the claimant and immediate supervisor \_\_\_\_\_
- Certificate of Travel Completed \_\_\_\_\_
- Certificate of Appearance (CA) – original copy \_\_\_\_\_
- Authority to Travel/Locator Slip \_\_\_\_\_
- DepEd/Regional/Division Memorandum \_\_\_\_\_
- Training Matrix/Program \_\_\_\_\_
- Official Receipt of Registration-No erasures & alterations \_\_\_\_\_
- Payroll of reimbursement – if more than 1 participant \_\_\_\_\_



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**K-1. INTERNET CONNECTIVITY (Contract/Initial Application)**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Sales Invoice/OR** of the service provider-With BIR Validation; no erasures & alterations \_\_\_\_\_
- Inspection and Acceptance(GAM Format) -duly signed by all signatories with date inspected and received \_\_\_\_\_
- Copy of Contract-duly notarized (1year only) \_\_\_\_\_
- Purchase Order(GAM Format)-duly signed by all signatories including the Supplier, School Head & for availability of funds signed by Bookkeeper \_\_\_\_\_
- BAC Resolution-must be signed by the BAC Chair and Secretariat \_\_\_\_\_
- Minutes of the Meeting \_\_\_\_\_
- Purchase Request(GAM Format) must be signed by designated Supply Officer, Bookkeeper & approved by the School Head \_\_\_\_\_
- Unexpired NTC Certificate (Local Providers) \_\_\_\_\_
- Unexpired Business Permit (Local Providers) \_\_\_\_\_

**K-2. INTERNET CONNECTIVITY (Existing Contract /Monthly Billing/PostPaid)**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Official Receipt of the service provider-With BIR Validation; no erasures & alterations \_\_\_\_\_
- Proof of Payment to Designated Payment Center (in case of Online Payment, Remittance Center) \_\_\_\_\_
- Billing Statement/Statement of Account from Internet Provider for the Monthly Payment Due (Name of School is the payee) \_\_\_\_\_
- Unexpired NTC Certificate (Local Providers) \_\_\_\_\_
- Unexpired Business Permit (Local Providers) \_\_\_\_\_

**K-3. INTERNET CONNECTIVITY (Prepaid) with Modem.**

- Disbursement Voucher/DV(GAM Format)-Pls. indicate the date signed \_\_\_\_\_
- Sales Invoice/OR**-With BIR Validation/Authority to print; no erasures & alterations \_\_\_\_\_
- Inspection and Acceptance(GAM Format) -duly signed by all signatories with date inspected and received \_\_\_\_\_
- Purchase Order(GAM Format)-duly signed by all signatories including the Supplier, School Head & for availability of funds signed by Bookkeeper \_\_\_\_\_
- BAC Resolution-must be signed by the BAC Chair and Secretariat \_\_\_\_\_
- Minutes of the Meeting \_\_\_\_\_
- Purchase Request(GAM Format) must be signed by designated Supply Officer, Bookkeeper & Approved by School Heads \_\_\_\_\_
- Unexpired Business Permit \_\_\_\_\_
- Load Confirmation (if Electronic Load) \_\_\_\_\_
- Original Load Card** (if Load Card) \_\_\_\_\_

*Note: \*\*\*Should be procured at the beginning of the reference period/month*



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**L. MOBILE LOAD ALLOWANCE- Reimbursement**

- |                          |   |  |
|--------------------------|---|--|
| <input type="checkbox"/> | Disbursement Voucher/DV( <i>GAM Format</i> )- <i>Pls. indicate the date signed</i>  |  |
| <input type="checkbox"/> | <b>Sales Invoice/OR</b> - <i>No erasures &amp; alterations;</i><br><i>date of Invoice should be at the start of the reference month</i> |  |
| <input type="checkbox"/> | Certification-signed by the PSDS  |  |
| <input type="checkbox"/> | Approved Daily Time Record (DTR)  |  |
| <input type="checkbox"/> | Billing Statement/Statement of Account from Internet Provider for the Monthly Payment<br>Due ( <i>if Post Paid</i> )                    |  |

**M. SURVEY EXPENSES**

- |                          |  |  |
|--------------------------|--|--|
| <input type="checkbox"/> | Disbursement Voucher/DV( <i>GAM Format</i> )- <i>Pls. indicate the date signed</i>   |  |
| <input type="checkbox"/> | <b>Sales Invoice/OR</b> - <i>No erasures &amp; alterations</i>   |  |
| <input type="checkbox"/> | Pictures during the conduct of the survey  |  |
| <input type="checkbox"/> | BAC Resolution- <i>duly signed by the BAC Chair and Secretariat</i>  |  |
| <input type="checkbox"/> | 3 RFQ  |  |
| <input type="checkbox"/> | Minutes of the Meeting - <i>duly signed by BAC Sec.&amp; Chair.</i>  |  |
| <input type="checkbox"/> | Abstract of Canvass  |  |
| <input type="checkbox"/> | Purchase Request( <i>GAM Format</i> )- <i>duly signed by the designated Supply<br/>Officer, School/Division Bookkeeper &amp; Approved by the School Head</i> |  |
| <input type="checkbox"/> | Attach copy of Philgeps, Unexpired Business Permit   |  |
| <input type="checkbox"/> | Verification of land boundaries, Survey plan, technical descriptions   |  |