



Republic of the Philippines
Department of Education
National Capital Region
DIVISION OF CITY SCHOOLS
City of Mandaluyong

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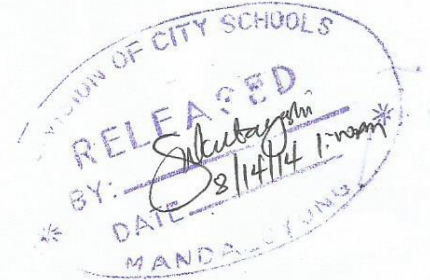
DIVISION MEMORANDUM

No. 32, s. 2014

Date: August 13, 2014

To: **Assistant Schools Division Superintendent**
Administrative Officer V
Public Schools District Supervisor
Elementary and Secondary Public School Principals
Elementary and Secondary Public School Bookkeepers

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



To establish uniformity in our liquidation reports, the undersigned would like to provide you a list of minimum documentary requirements per classification of transaction as prescribed under **COA Circular No. 2012-001 dated June 14, 2012**.

OUT-OF-TOWN TRAINING (WITH PER DIEM)

- Memorandum
- Travel Order
- Itinerary of travel
- RER (if ticket is not available e.g. jeep or tricycle fare)
- Bus Ticket/Plane Ticket
- Trip Ticket (approved by the Principal if an official vehicle was used)
- Certificate of Attendance/Appearance/ Participation/Completion

TRAINING/SEMINAR CONDUCTED BY THE SCHOOL

- Training Matrix with budgeting requirement approved by the principal
- Memorandum
- Copy of Certificate of Attendance/Appearance/ Participation issued
- Official Receipts (for food and other supplies used)
- Attendance

PROCUREMENT OF SUPPLIES and MATERIALS CONSIDERED AS INVENTORIES (Amount totaling to Php 1,000.00 and up) NOTE: Please refer to the attached Annex A of COA Circular 2005-002 for the list of inventoriable items

- Requisition and Issue Slip
- Purchase Request
- Quotation from 3 suppliers
- Abstract of canvass signed by School BAC
- Purchase Order
- Sales Invoice
- Delivery Receipt (if applicable)
- Inspection and Acceptance Report
- Official Receipt
- Withholding Tax Certificate Issued
- Inventory Custodian Slip (for items issued to school personnel or teachers)

PROCUREMENT OF SUPPLIES and MATERIALS CONSIDERED AS INVENTORIES (Amount totaling to Php50,000.00 and above) NOTE: Please refer to the attached Annex A of COA Circular 2005-002 for the list of inventoriable items

- Post-Philgeps/Request for Quotation
- Requisition and Issue Slip
- Purchase Request
- Quotation from 3 suppliers
- Abstract of canvass signed by School BAC
- Purchase Order
- Sales Invoice
- Delivery Receipt(if applicable)
- Inspection and Acceptance Report
- Official Receipt
- Withholding Tax Certificate Issued
- Inventory Custodian Slip (for items issued to school personnel or teachers)

REPAIR AND MAINTENANCE OF SCHOOL BUILDING

- Pre-Inspection certified by Acting Supply Officer/School Property Custodian
- Agency Estimate
- Post-Philgeps
- Quotation from 3 contractors
- Abstract of canvass
- Contract
- Notice of Award
- Notice to Proceed (Important Details: Conformance/Date/Acknowledgement/No. of Days)
- Official Receipt
- Certificate of Completion and Project Acceptance(if project is complete)
- Withholding Tax Certificate Issued

TRANSPORTATION EXPENSES (incurred by school Liaison Officer)

- Reimbursement Expense Receipt (R.E.R)
- Summary of Trip
- Certificate of Appearance

LABOR (for janitorial or other minor repair work)

- Payroll
- Accomplishment report duly certified by the school head

MOBILE ALLOWANCE

- Official Receipt
- Payroll indicating the period covered



All documents that require signature of authorized parties must be duly signed. Accordingly, we are proceeding and will implement the required documents for liquidation **effective September 2014**. In addition, please submit a list of your School BAC members.

Attached also in this memorandum is a copy of COA Circular 2005-002 for your information and guidance. Items not included in the accompanying Annex A are therefore classified as PPE, hence, not allowed under MOOE.

Furthermore, our School Heads are reminded on the appropriate allocation of MOOE expenses based on the school's priority needs.

Should you have any queries please find time to call the Budget and Accounting Section for clarification.

For your compliance.


EVANGELINE P. LADINES, CESO VI
Schools Division Superintendent 



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City



CIRCULAR

No. : 2005 - 002

Date: APR 14 2005

TO: All Heads of National Government Agencies, Local Government Units and Government Owned and/or Controlled Corporations; Heads of Financial Management Services/Comptrollership Departments, Heads of Accounting Units; Heads of Budget Units; COA Assistant Commissioners, Directors, Auditors; and All Others Concerned

SUBJECT: ACCOUNTING POLICY ON ITEMS WITH SERVICEABLE LIFE OF MORE THAN ONE YEAR BUT SMALL ENOUGH TO BE CONSIDERED AS PROPERTY, PLANT AND EQUIPMENT

1.0 RATIONALE/OBJECTIVE

Section 2 (2), Article IX-D of the 1987 Philippine Constitution mandates the Commission on Audit to “xxx promulgate accounting and auditing rules and regulations xxx”

In line with this mandate, this Commission hereby sets forth the policy by which government assets may be categorized as Property, Plant and Equipment (PPE) and as Inventories.

2.0 POLICY

2.1 The New Government Accounting System (NGAS) adopts the definition of Property, Plant and Equipment under the International Accounting Standards No. 16 which states that:

“Property, Plant and Equipment are tangible assets that:

- (a) are held by an enterprise for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and*
- (b) are expected to be used during more than one period.”*

2.2 However, there are tangible assets with serviceable life of more than one year but small enough to be considered as PPE. To address this issue, the Commission hereby prescribes the following policies:

2.2.1 Small tangible items with estimated useful life of more than one year shall be recorded as inventories upon acquisition and as expense upon issuance. The list of these items with corresponding estimated useful life is attached as Annex A, hereof.

2.2.2 Other tangible assets not included in the list per Annex A shall be classified as PPE, subject to depreciation.

2.3 For monitoring, control and accountability, an Inventory Custodian Slip (ICS), attached as Annex B, shall be prepared upon issuance of small tangible items covered by approved Requisition and Issue Slip (RIS).

3.0 IMPLEMENTING GUIDELINES AND PROCEDURES

The Government Accounting and FMIS (GAFMIS), this Commission, shall prepare the necessary guidelines and procedures to implement this policy.

4.0 SAVING CLAUSE

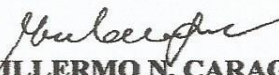
Cases not covered in this Circular shall be referred to GAFMIS, COA for resolution.

5.0 REPEALING CLAUSE

All issuances inconsistent herewith are amended or repealed accordingly.

6.0 EFFECTIVITY

This Circular shall take effect July 1, 2005.


GUILLERMO N. CARAGUE
Chairman

ANNEX A

LIST OF TANGIBLE ASSETS THAT MAY BE CONSIDERED AS
INVENTORIES

Description		Economic Useful Life (in years)
A. Office Supplies		
1	Black board/White board	5
2	Copy Holder, clamp type with adjustable arm	5
3	Cutter	5
4	Desk tray	3
5	Eraser - blackboard	3
6	Mechanical Pencil	2
7	Mini Calculators	3
8	Pen	2
9	Pencil Sharpener	3
10	Puncher	5
11	Ruler	3
12	Scissors	3
13	Sharpener	3
14	Staple wire remover	2
15	Stapler	2
16	Tape Dispenser	3
B. Animal/Zoological Supplies		
17	Cage	3
18	Chopping Board	2
19	Cooking Pot	3
20	Feeders	3
21	Kitchen Knife	3
22	Net	2
23	Padlock	3
24	Plastic Pails	2
25	Waterer	3
26	Water Jug	2
27	Water Hose	2
C. Medical, Dental, and Laboratory Supplies		
28	Ambo Bag	3
29	Baking Pan	5
30	Basin (kidney, et al)	3
31	Bed Sheets	1
32	Blade Holder	3
33	Chart Holder	3

Description		Economic Useful Life (in years)
34	Clamp, towel	5
35	Depressor, tongue	3
36	Dressing Jar	3
37	Elevator, Langeback, Pereosteal	5
38	Enema Can	5
39	Flashlight	3
40	Footstool	5
41	Forceps	5
42	Gowns (Laboratory)	3
43	Kerosene Lamp	2
44	Kettle	3
45	Knife	3
46	Needle Holder	5
47	Obstetrical Set	5
48	Scissors	3
49	Steam Inhalator	5
50	Tong	3
51	Tracheotomy Tube	3
52	Tray	3
53	Tackle Box	5
54	Utility Cart	5
55	Utility Stand	5
56	Vice Grip	5
57	Waste Basket	3
58	Water Jug	1
59	Weighing Scale	5
60	White Board	5
61	Amalgam Carrier	5
62	Bone Chisel	5
63	Bone File	3
64	Dental Straight Stout Elevator	5
65	Dental Syringe	3
66	Excavator, Dental double end	5
67	Explorer, Dental periosteal	5
68	Mouth Mirror	3
69	Mortar and Pestle	5
70	Plastic Instruments for Gum Separator	3
71	Plugger, Amalgam	3
72	Scaler	5
73	Screen Protector	5
74	Surgical Mallet	3

Description		Economic Useful Life (in years)
D. Textbook and Instructional Materials		
75	Textbooks	5
76	Instructional Materials	2
E. Military and Police Supplies		
77	Ammo Magazine	3
78	Anti-Riots Helmets	5
79	Badge	3
80	Bayonet	3
81	Beret	3
82	Blanket	3
83	Boots	3
84	Bullet Proof Vest	5
85	Collapsible Barracks	5
86	Combat Shoes	3
87	Compass	3
88	Flashlight	3
89	Gun Holster	5
90	Handcuffs	5
91	Hunting Knife	5
92	Jungle Bolos	5
93	Medical Aidman Kit	3
94	Mosquito Net	3
95	Night Vision Goggle	3
96	Pillow and Pillow Case	3
97	Pistol Belt	3
98	Probaton	3
99	Protective Shields (CDM)	3
100	Radio Battery Pack	3
101	Raincoats	3
102	Steel Helmet	5
103	Sword	5
104	Telescope	5
105	Tent	3
106	Truncheons	5
107	Water Canteen	3
F. Other Supplies		
Computer Peripherals		
108	Computer cover	2
109	Computer Screen	5

Description		Economic Useful Life (in years)
110	Diskette Storage	2
111	Mouse	2
112	Mouse Pad	2
113	Printer Cable	5
114	Printer Head	5
115	Printer sharing device	5
116	Surge Protector	5
Common Janitorial Supplies		
117	Dust pan	2
118	Mop handle	2
119	Pail	2
120	Trash Can	5
121	Wastebasket	5
Other Inventory Items		
122	Tea Set	3
123	Cups and Saucers	3
124	Desk Tray	3
125	Dinner plates	3
126	Emergency light	3
127	Rugs, carpets and mats	5
128	Spoon and forks	5
129	Stool	5
130	Pitcher and Glass Confectionary	3
Hardware and Construction Supplies		
131	Hammer	5
132	Saw	5
133	Plane	5
134	Paint roller	1
135	Paint brush	1
136	Chisel	5
137	Long nose pliers	5
Electrical Supplies		
138	Extension Cord	2
G. School Chairs, Desks and Tables (Wood)		
139	Chairs	5
140	Desks	5
141	Tables	5

Description		Economic Useful Life (in years)
H. Monobloc Furniture		
142	Chairs	5
143	Tables	5

(Please use your letterhead)

INVENTORY CUSTODIAN SLIP				
				ICS No.: _____
Quantity	Unit	Description	Inventory Item No.	Estimated Useful Life
Received by: _____ Signature Over Printed Name _____ Position/Office _____ Date			Received from: _____ Signature Over Printed Name _____ Position/Office _____ Date	

For Use of Property Unit