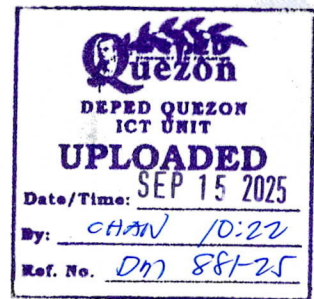




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



15 September 2025

DIVISION MEMORANDUM

DM No. 881, s. 2025

**IMPLEMENTATION OF SINGLE COPY REQUIREMENT FOR DISBURSEMENT VOUCHER
AND SUPPORTING DOCUMENTS IN THE PROCESSING OF CLAIMS**

To: Assistant Schools Division Superintendents
CID and SGOD Chief
Section/Unit Heads
Public School District Supervisor
Elementary and Secondary School Heads
All Others Concerned

1. In reference to Section 100 of the Presidential Decree 1445: Ordaining and Instituting Government Auditing Code of the Philippines, COA Circular No. 2006-006 on Rules and Regulations on Settlement of Accounts and Republic Act No. 11032 otherwise known as "Ease of Doing Business and Efficient Delivery of Government Services Act of 2018 formerly The Anti-Red Tape Act of 2007, mandates the government agencies to adopt simplified processes. In line with this directive, this office hereby implements a policy on the **"Implementation of Single Copy Requirement for Disbursement Voucher and Supporting Documents in the Processing of Claims"**. This Memorandum covers payments related to Salaries and Wages, Benefits, Allowances, Utility Bills, Procurement of Goods and Services, Infrastructure Projects, and reimbursements of training and travel expenses, etc.

The objective of this initiative is the following:

- a. Compliance in the Republic Act No. 11032: Government Auditing Code of the Philippines and The Anti-Red Tape Act of 2007.
 - b. Minimize government expenditures by reducing the excessive production of multiple physical copies of documentary requirements for the processing of claims.
 - c. Enhance efficiency in the pre-audit process by minimizing the time spent reviewing and validating claims.
 - d. Optimize storage capacity by limiting the volume of printed documents related to disbursements.
2. Kindly refer to Annex A for the updated documentary requirements pertaining to the processing and payment of various claims.

DEPEDQUEZON-TM-SDS-04-009-003



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Trunkline #: (042) 784-0366, (042) 784-0164,
(042) 784-0391, (042) 784-0321



Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE

3. Immediate and wide dissemination of this Memorandum is highly encouraged.
4. This Memorandum shall be effective immediately upon release.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent 

bedm9/15/2025

DEPEDQUEZON-TM-SDS-04-009-003



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Trunkline #: (042) 784-0366, (042) 784-0164,
(042) 784-0391, (042) 784-0321



DepEdTayoQuezon



www.depedquezon.com.ph



quezon@deped.gov.ph

PERSONNEL SERVICES**FIRST PAYMENT OF SALARY (ORIGINAL APPOINTMENT/RE-EMPLOYMENT/TRANSFER)**

- ☐ Disbursement Voucher
- ☐ Payroll if more than 1 claimant
- ☐ Daily Time Records (DTR)
- ☐ Appointment
- ☐ Assumption to Duty
- ☐ Oath of Office
- ☐ Form 7 (1st month only/PVP)
- ☐ Statement of Assets, Liabilities and Net Worth (SALN)
- ☐ BP Number
- ☐ PhilHealth Number (MDR under DepED)
- ☐ Pag-IBIG Number (MDF with MID No.)
- ☐ BIR Form 1905 with stamp received by the BIR
- ☐ Snapshot from Landbank/I-Access Print Out (with maintaining balance) clear copy
- ☐ Additional requirements if transfer
 - o Payroll from previous station (2 consecutive months e.g. Sept. 2016 – Oct. 2016)
 - o Certificate of Last Payment (CLP) if transferred from other districts/IUs/Non-IUs/Other Division Office/company
 - o School Clearance/Division Clearance

PAYMENT OF SALARY (SUBSTITUTE)

- ☐ Disbursement Voucher
- ☐ Payroll if more than 1 claimant
- ☐ Daily Time Records (DTR)
- ☐ Appointment
- ☐ Assumption to Duty
- ☐ Oath of Office
- ☐ Statement of Assets, Liabilities and Net Worth (SALN)
- ☐ Approved Form 6
- ☐ Certificate of Funds Availability from the Budget Office
- ☐ BP Number
- ☐ Snapshot from Landbank/I-Access Print Out (with maintaining balance), clear copy
- ☐ **FOR REEMPLOYMENT**
 - o Disbursement Voucher
 - o Payroll if more than 1 claimant
 - o Daily Time Records (DTR)
 - o Appointment
 - o Assumption to Duty
 - o Approved Form 6
 - o Certificate of Funds Availability from the Budget Office
 - o BP Number
 - o Snapshot from Landbank/I-Access Print Out (with maintaining balance) clear copy

FIRST/SECOND PAYMENT OF SALARY DIFFERENTIAL OF NEWLY PROMOTED AND RECLASSIFIED PERSONNEL

- ☐ Disbursement Voucher
- ☐ Payroll if more than 1 claimant
- ☐ Daily Time Records (DTR)
- ☐ Appointment
- ☐ Assumption to Duty
- ☐ Form 7 (corresponding months claim/PVP)
- ☐ Latest Payslip – clear copy

**FOR PAYMENT OF MID-YEAR/YEAR-END/CASH GIFT/PEI/LOYALTY/CASH
ALLOWANCE/CLOTHING ALLOWANCE**

- ☐ Disbursement Voucher
- ☐ Payroll if more than 1 claimant
- ☐ Assumption to Duty
- ☐ Appointment
- ☐ Certification of no payment received (if transfer from other gov't. agency)
- ☐ Snapshot from Landbank/I-Access Print Out (with maintaining balance) clear copy
- ☐ Service Record (if claiming Loyalty)
- ☐ ADDITIONAL REQUIREMENT IF RETIRED/RESIGNED
 - o Certificate of Last Payment
 - o Division Clearance
 - o Snapshot from Landbank/I-Access Print Out (with maintaining balance) clear copy

MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

TRAVEL EXPENSE (SEMINAR/TRAINING- RELATED TRAVEL)

- ☐ Disbursement Voucher
- ☐ Memorandum
- ☐ Authority to Travel / Locator Slip
- ☐ Itinerary of Travel
- ☐ Certificate of Travel Completed
- ☐ Official Receipt for Registration Fee
- ☐ Original Copy of Certificate of Appearance
- ☐ Photocopy of Certificate of Participation
- ☐ Receipt/ticket (Bus, Taxi, Van, Airfare)
- ☐ Certification of Expenses Not Requiring Receipt (CENRR) for P300 or less
- ☐ Reimbursement Expense Receipt (RER) for more than P300 but not exceeding P1000 / Acknowledgement Receipt (AR) for more than P1000
- ☐ Boarding Pass (for Domestic/International flight)

TRAINING EXPENSES (SEMINARS)

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Billing Statement / Service Invoice
- ☐ Contract Agreement
- ☐ Inspection and Acceptance Report (IAR)
- ☐ Delivery Receipts
- ☐ Business Permit/Certificate of Registration/DTI Registration
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - Bidders Quotations
 - BAC Resolution
 - Notice of Award (NOA)
 - Notice to Proceed (NTP)
 - Contract Agreement
 - Notice of Post-Qualification

TRANSPORTATION AND DELIVERY EXPENSE (LEARNING RESOURCE MATERIALS)

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Billing Statement / Service Invoice
- ☐ Inspection and Acceptance Report (IAR)
- ☐ Delivery Receipts
- ☐ Business Permit/Certificate of Registration/DTI Registration
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - Bidders Quotations
 - BAC Resolution
 - Notice of Award (NOA)
 - Notice to Proceed (NTP)
 - Contract Agreement
 - Notice of Post-Qualification

TELEPHONE EXPENSES – MOBILE/LANDLINE☐ **FOR REIMBURSEMENT**

- Disbursement Voucher
- Billing statement/ Statement of Account (SOA)
- Official Receipt (OR)

☐ **FOR PAYMENT**

- Disbursement Voucher
- Billing statement/ Statement of Account (SOA)

ELECTRICITY/WATER/INTERNET SUBSCRIPTION EXPENSE

- ☐ Disbursement Voucher
- ☐ Billing statement / Statement of Account

SEMI-EXPENDABLES (EQUIPMENTS/ FURNITURE & FIXTURES)

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Service Invoice/ Sales Invoice (SI)
- ☐ Delivery Receipts
- ☐ Inspection and Acceptance Report (IAR)
- ☐ Business Permit/Certificate of Registration/DTI Registration
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - Bidders Quotations
 - BAC Resolution
 - Notice of Award (NOA)
 - Notice to Proceed (NTP)
 - Contract Agreement
 - Notice of Post-Qualification

SECURITY SERVICES

- ☐ Disbursement Voucher
- ☐ Notarized Contract
- ☐ Billing Statement from Security Agency

OTHER GENERAL SERVICES (Job Order/COS)

- ☐ Disbursement Voucher
- ☐ Payroll – if applicable
- ☐ Daily Time Record (DTR) / Log sheet
- ☐ Accomplishment Report

JANITORIAL SERVICES (Job Order)

- ☐ Disbursement Voucher
- ☐ Payroll – if applicable
- ☐ Daily Time Record (DTR) / Log sheet
- ☐ Accomplishment Report

REPAIRS AND MAINTENANCE EXPENSE (MOTOR VEHICLE, OTHER MACHINERIES & EQUIPMENT)

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Billing Statement / Service Invoice
- ☐ Pre and Post Inspection Report
- ☐ Repair and Maintenance Log History
- ☐ Inspection and Acceptance Report (IAR)
- ☐ Business Permit/Certificate of Registration/DTI Registration
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - o Bidders Quotations
 - o BAC Resolution
 - o Notice of Award (NOA)
 - o Notice to Proceed (NTP)
 - o Contract Agreement
 - o Notice of Post-Qualification

REPAIRS AND MAINTENANCE EXPENSE (FURNITURES AND FIXTURES/ SCHOOL BUILDING/OTHER STRUCTURES)

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Billing Statement / Service Invoice
- ☐ Pre and Post Inspection Report
- ☐ Repair and Maintenance Log History
- ☐ Inspection and Acceptance Report
- ☐ Pictures: Before, During, After
- ☐ Business Permit/Certificate of Registration/DTI Registration
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - o Bidders Quotations
 - o BAC Resolution
 - o Notice of Award (NOA)
 - o Notice to Proceed (NTP)
 - o Contract Agreement
 - o Notice of Post-Qualification

POSTAGE AND COURIER EXPENSE

- ☐ Disbursement Voucher
- ☐ Official Receipt (OR)/Service Invoice
- ☐ Picture of parcel/ mail

ACCOUNTABLE FORMS EXPENSE

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation

- ☐ Purchase Order (PO)
- ☐ Sales Invoice (SI)
- ☐ Inspection and Acceptance Report

OFFICE SUPPLIES/OTHER SUPPLIES AND MATERIALS EXPENSE

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Sales Invoice (SI)
- ☐ Inspection and Acceptance Report
- ☐ Business Permit/Certificate of Registration/DTI Registration
- Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - Bidders Quotations
 - BAC Resolution
 - Notice of Award (NOA)
 - Notice to Proceed (NTP)
 - Contract Agreement
 - Notice of Post-Qualification

MEDICAL, DENTAL, AND LABORATORY SUPPLIES/DRUGS AND MEDICINE EXPENSE

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Sales Invoice (SI)
- ☐ Inspection and Acceptance Report
- ☐ Business Permit/Certificate of Registration/DTI Registration/FDA
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - Bidders Quotations
 - BAC Resolution
 - Notice of Award (NOA)
 - Notice to Proceed (NTP)
 - Contract Agreement
 - Notice of Post-Qualification

LEGAL SERVICES

- ☐ Disbursement Voucher
- ☐ Service Invoice
- ☐ Photocopy of Notarized Documents

FUEL, OIL, AND LUBRICANTS EXPENSE

- ☐ Disbursement Voucher
- ☐ Purchase Request (PR)
- ☐ Canvass
- ☐ Abstract of Quotation
- ☐ Purchase Order (PO)
- ☐ Sales Invoice (SI)
- ☐ Memorandum of Agreement (MOA) – if applicable
- ☐ Inspection and Acceptance Report

CAPITAL OUTLAY (CO)

REPAIR AND REHABILITATION OF SCHOOL BUILDINGS / OTHER STRUCTURES / ELECTRIFICATION

ADVANCE PAYMENT/ MOBILIZATION COST

- ☐ Disbursement Voucher
- ☐ Letter Request for Payment
- ☐ Certification of Payment (COP)
- ☐ Surety bond for advances/mobilization
- ☐ Notice of Award (NOA)
- ☐ Contract Agreement
- ☐ Notice to Proceed (NTP)

FIRST PARTIAL BILLING (UP TO 99% COMPLETION)

- ☐ Disbursement Voucher
- ☐ Letter request for payment
- ☐ Certification of Payment (COP)
- ☐ Statement of Work Accomplishment (SWA)
- ☐ Pictures of Project's Accomplishment
- ☐ Notice of Award
- ☐ Notice to Proceed
- ☐ Contract Agreement
- ☐ Photocopy of Performance Bond

LAST PARTIAL BILLING (100% COMPLETION)

- ☐ Disbursement Voucher
- ☐ Letter request for payment
- ☐ Certification of Payment (COP)
- ☐ Statement of Work Accomplishment (SWA)
- ☐ Pictures of Project's Accomplishment
- ☐ Notice of Award
- ☐ Notice to Proceed
- ☐ Contract Agreement
- ☐ Certificate of Turn-Over
- ☐ Certificate of Completion
- ☐ Certificate of Final Acceptance
- ☐ Certificate of Post Technical Inspection

RETENTION FEE

- ☐ Disbursement Voucher
- ☐ Letter request for payment
- ☐ Certification of Payment (COP)
- ☐ Surety Bond for Early Release of Retention
- ☐ Photocopy of Certificate of Turn-Over
- ☐ Photocopy of Certificate of Completion
- ☐ Photocopy of Certificate of Final Acceptance
- ☐ Photocopy of Certificate of Post Technical Inspection
- ☐ Notice of Award
- ☐ Notice to Proceed
- ☐ Contract Agreement

- ☐ Business Permit/Certificate of Registration/DTI Registration
- ☐ Other Requirements (under Request for Quotation (RFQ), and Competitive Bidding)
 - Bidders Quotations
 - BAC Resolution
 - Notice of Award (NOA)
 - Notice to Proceed (NTP)
 - Contract Agreement
 - Notice of Post-Qualification

FIDELITY BOND

- ☐ Disbursement Voucher
- ☐ Application Form