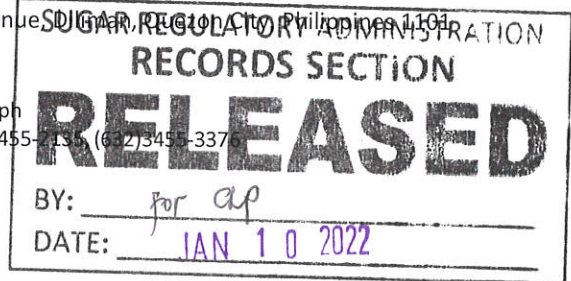




Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION

Sugar Center Bldg., North Avenue, Sugar Regulatory Administration, CDO, Philippines 4101
TIN 000-784-336
Website: <http://www.sra.gov.ph>
Email Address: srahead@sra.gov.ph
Tel. No.: (632)8929-3633, (632)3455-4135, (632)3455-3376



MEMO-AFD-ACC-2022-Jan -002

7 January 2022

MEMORANDUM CIRCULAR NO. 02
Series of 2022

TO: ALL SRA EMPLOYEES

FROM: HERMENEGILDO R. SERAFICA
Administrator

SUBJECT: Checklist of Documentary Requirements in Pre-Audit of Claims

To address the audit findings of the Internal Quality Audit (IQA) Team and as a measure to correct and lessen the occurrence of issuing suspension slips on vouchers due to incomplete documents, lack of signatures, wrong dates and mathematical errors, all claimants are required to submit the checklist of supporting documents with the complete attachments on top of their voucher for them to check if they have complied with all the requirements and affix their signature certifying the correctness of their submission/s to the Accounting Division. The Checklist form is available at the Accounting Division.

Attached are the Checklist of documentary requirements relative to the different avenues of claiming reimbursements, liquidation and the like in the Accounting Division.

For your guidance and compliance.



Management System
ISO 9001:2015



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**CHECKLIST OF DOCUMENTARY REQUIREMENTS
CASH ADVANCES / LIQUIDATION - TRAVEL**

A. CASH ADVANCE (CA)

A.1. LOCAL TRAVEL

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PMP
- Approved Office Order/Travel Order
- Itinerary of travel
- Certification that NO OUTSTANDING UNLIQUIDATED cash advance

A.2. FOREIGN TRAVEL

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PMP
- letter of invitation of host/sponsoring country/agency/organization
- Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed
- Document to show the dollar to peso exchange rate at the date of grant of cash advance
- Where applicable, authority from the Office of the President (OP) to claim representation expenses
- Invitation addressed to the agency inviting participants (issued by the foreign country).

B. LIQUIDATION OF CA-TRAVEL

- Liquidation Report/Voucher
- Certificate of Appearance
- Certificate of travel completed
- electronic plane tickets
- Official Receipts(ORs) and RERs
- Original and revised Itinerary of travel
- photocopy of original disbursement voucher (CA)
- Summary of Actual Expenses (in case of foreign travel)
- Travel Report (in case of foreign travel)
- All other documents submitted in the voucher covering grant of foreign travel

NOTE: Cash advance for local and foreign travels must be liquidated within thirty (30) days and sixty (60) days respectively

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
CASH ADVANCES / LIQUIDATION - SPECIFIC PURPOSE**

REQUIREMENTS:

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)
- Approved application for bond and/or fidelity bond for stated period and maximum cash accountability
- Certification that previous cash advance has been liquidated and accounted for in the books
- Notice of meeting or training/seminar to be conducted by the agency thru Human Resource Section (HRS)
- Approved budgetary requirement for the purpose of the Cash Advance
- Approved Project Procurement Management Plan (PPMP)

LIQUIDATION OF CA - Specific Purpose

- Liquidation Report/Voucher
- Summary of Actual Expenses with details - Date, Official Receipt, Description, Quantity, Amount
- Refund/OR, if applicable
- Attendees/Recipients with signatures
- Food Served/Menu
- Supplies, Training Materials
- Purchase/Job Request
- Purchase/Job Order
- Request for Quotation (RFQ)
- Abstract of Quotation (AOQ)
- Official Receipts(ORs) and RERs
- photocopy of original disbursement voucher (CA)
- Pictures, if applicable

NOTE: 1. Cash advance for specific purpose must be liquidated within thirty (30) days or as soon as the purpose is served.

2. Purchase/Job Order must be complete - Name and complete address of Supplier, Telephone or Fax Number, VAT or Non-VAT registered, Exclusive distributor, Date & Place of delivery, terms of payment, COD, etc.

3. Purchase Request, Purchase Order should be reconciled and tallied with the AOQ as to description of item, quantity, unit of measure, cost and mathematical computations. If cost of the item is at LOT, should provide breakdown each accessory/component per cost.

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
CASH ADVANCES / FUND TRANSFER FOR SUCs, NGOs, POs / LIQUIDATION**

REQUIREMENTS:

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Certification that NO OUTSTANDING UNLIQUIDATED cash advance
- Memorandum of Agreement (MOA)
- Approved Work Financial Plan (WFP) and/or budgetary requirement
- Approved Project Procurement Management Plan (PPMP)

LIQUIDATION:

- Status of Fund Transfer/Utilization Report (in case of SUCs, GOCCs)
- Schedule of Disbursements (in case of SUCs, GOCCs)
- Certification from the Accountant that funds previously transferred to the Implementing Agency (IA) has been liquidated and accounted for in the books (in case of SUCs)
- Summary of Actual Expenses with details - Date, Official Receipt, Description, Quantity, Amount
- Refund/OR, if applicable
- Purchase/Job Order
- Request for Quotation (RFQ)
- Abstract of Quotation (AOQ)
- Official Receipts(ORs) and RERs
- photocopy of original disbursement voucher (CA)
- Pictures, if applicable

NOTE: 1. Cash advance should indicate period/or how many months due for liquidation for monitoring purposes.

2. Purchase/Job Order must be complete - Name and complete address of Supplier, Telephone or Fax Number, VAT or Non-VAT registered, Exclusive distributor, Date & Place of delivery, terms of payment, COD, etc.

3. Purchase Request, Purchase Order should be reconciled and tallied with the AOQ as to description of item, quantity, unit of measure, cost and mathematical computations. If cost of the item is at LOT, should provide breakdown each accessory/component per cost.

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
TRAVEL, GASOLINE/MEAL ALLOWANCE, REIMBURSEMENT OF FUEL**

REQUIREMENTS:

1.0 Travel claims (TEV)

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Approved Travel Order
- Certificate of Appearance
- Certificate of Travel Completed
- Itinerary of Travel
- Used tickets, RERs
- Copies of validated deposit slips for Regulation Officers (SRED-ROs)

For **meal/travel allowance** in the performance of messengerial/liasse works, monitoring of sugar prices, inspection of warehouse, etc.

- Board Resolution approving the authority/designation as liason officers to government agencies and authorized meal allowance
- Special Order
- Memorandum Order on schedule of employees to monitor sugar prices
- Certification by the Manager on monitoring of sugar prices, etc. actually done/performed by the designated employees
- Approved Permission Slips

1.0 Gasoline allowance (MDOs)/Fuel

- Approved Travel Order
- Itinerary of Travel
- Extension services conducted as acknowledged/signed
- Official Receipts (ORs)

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
1ST SALARIES NEWLY HIRED EMPLOYEES, CONTRACT OF SERVICES AND
LAST SALARY/OTHER CLAIMS OF RETIRED EMPLOYEES**

REQUIREMENTS:

1.0 Salaries of Newly Hired Employees

- Disbursement Voucher
- Certified true copy duly approved Appointment
- Assignment Order, if applicable
- Certified true copy of Oath of Office
- Certificate of Assumption
- Statement of Assets, Liabilities and Net Worth (SALN)
- Approved Daily Time Record (DTR)

2.0 Salaries of Newly Hired Contract of Service

- Contract of Service (claim of 1st Salary)
- Daily Time Record (DTR)
- Accomplishment Report

3.0 Last Salary/Other Claims

- Clearance from money, property and legal accountabilities
- Payroll as certified by HRS as to date of retirement
- Audited Leave ledger by IAD
- Approved Application of Leave (Terminal leave)

Submitted Documents with Encircle, Checked and Complete _____

Claimant's Name & Signature

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

CHECKLIST OF DOCUMENTARY REQUIREMENTS
SEMINAR/ TRAINING /WORKSHOP

REQUIREMENTS:

- Disbursement Voucher with indication of charges to program/project/budget
- Special Order
- Letter of invitation, if any
- Project Procurement Management Plan (PPMP)
- Official Receipt (for attachment to DV upon payment)
- Certificate of Attendance/or Appearance (for attachment to DV)

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
UTILITIES, SERVICES**

REQUIREMENTS:

1.0 Payment of utilities (electricity, water, communication, freight, etc.)

- Billing Statements
- Summary of Accounts
- Certification from Records that billing statements are verified & correct

2.0 Payment of security and sanitation/maintenance services

- Copy of Contract of Services with the agency (for 1st billing)
- Billing statement
- Daily Time Records (DTR) of personnel from the security/or sanitation/maintenance of agency
- Certification of Work Completed by the General Administrative Division (GAD)/or LAREC Field Station Head

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
SUPPLIER OF GOODS AND SERVICES**

REQUIREMENTS:

Payment of goods or services

- Disbursement Voucher with indication of charges to program/project/budget
- Approved Purchase/Job Request (PR/JR)
- Purchase /Job Order duly received/conformed by supplier
- Copy of PHILGEPS (for P50,000 purchases)
- Request for Quotation (at least three suppliers)
- Abstract of Quotation (AOQ)
- Notice of Award
- Notice to Proceed
- Certificate of Exclusive Distributorship, if applicable
- Property Acknowledgement Receipt (PAR)
- Inventory Custodian Slip (ICS)
- Sales/Delivery Invoice
- Approved request of extension to deliver, if any
- Inspection and Acceptance Report (Preliminary and Final)
- Waiver of Inspection, if applicable
- Report of Waste Materials

NOTE: 1. Purchase/Job Order must be complete – Name and complete address of Supplier, Telephone or Fax Number, VAT or Non-VAT registered, Exclusive distributor, Date & Place of delivery, terms of payment, COD, etc.

2. Purchase Request, Purchase Order should be reconciled and tallied with the AOQ as to description of item, quantity, unit of measure, cost and mathematical computations. If cost of the item is at LOT, should provide breakdown each accessory/component per cost

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
INFRASTRUCTURE**

REQUIREMENTS:

Infrastructures/Construction, etc.

- Approved Job Request
- Approved Job Order duly received/conformed by supplier/bidder
- Notice of Award
- Contract of Services
- Progress Billing Report supported by pictures
- Certificate of Percentage of Completion of Work and recommendation for payment from Technical Group as approved by the approving authority
- Public bidding documents such as copy of advertisement, Invitation to Bid, Abstract of Bids, Acceptance of Bid/Proposal, Bid tender of winning bidder and other participants
- Acceptance report for 100% work accomplished/completed (final payment)
- Performance/surety bond

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____



NONCONFORMANCE AND CORRECTIVE ACTION REPORT

NCCAR No: IQA2-2021-OFI- 16

Audit Date: December 10, 2021

Type of Audit:	<input checked="" type="checkbox"/> Internal Quality Audit	<input type="checkbox"/> External Audit	<input type="checkbox"/> Customer/Client Complaints
Type of Finding:	<input type="checkbox"/> Nonconformity (NC)	<input checked="" type="checkbox"/> Opportunity for Improvement (OFI)	<input type="checkbox"/> Good Points

DESCRIPTION OF FINDINGS:

To facilitate the disbursement process, one condition is the completeness of supporting documents.

- To consider the re-issuance of Memo or reiteration of Memo on the updated attachment of complete supporting documents per specific type of disbursement such as Salaries/benefits, Purchase of goods and services, Travel Claims, & other disbursements.
- To consider requiring all claimants to attach the checklist of supporting documents on top of their voucher for them to check if they have complied with all the requirements and affix claimant's signature before its submission to the Accounting Division

Prepared by: (IQA Auditor/s for audits) EMILIA CHU/MA. BELINA PLAZA	Approved by: (IQA Team Leader) ANNA ANGELA CAMILLE GARCIA	Acknowledged by & Date Acknowledged: (Auditee/Process Owner) ERLINDA ABACAN OIC- MANAGER ADMIN & FINANCE
--	--	--

To be filled up by Auditee/Process Owner:

IMMEDIATE ACTION / CORRECTION	Immediate Action/Correction Implementation Date:
-------------------------------	--

RESPONSIBLE PERSON/UNIT FOR IMMEDIATE ACTION / CORRECTION:

ROOT CAUSE/s (attach detailed analysis like 5 Whys, Tree Diagram, etc.)

CORRECTIVE ACTION	Corrective Action Implementation Date:
-------------------	--

RESPONSIBLE PERSON/UNIT FOR CORRECTIVE ACTION:

Prepared by: (Auditee/Process Owner):	Approved by (Department/Division Head):
Details on affected related risk and opportunities (if necessary)	
Updated By: _____ Date: _____	

Changes to the Quality Management System if necessary (policy, procedures, job descriptions, etc.)	Changes made completed by: _____ Date: _____
--	---

To be filled up by Auditor:

MEASURE OF EFFECTIVENESS AND MONITORING PERIOD FOR CA	1 st Verification Date:
	Action for Finding Acknowledged by:

VERIFICATION OF EFFECTIVENESS: (For auditors, note evidence gathered)	<input type="checkbox"/> Effective <input type="checkbox"/> Not Effective <input type="checkbox"/> For re-verification <input type="checkbox"/> New corrective action needed
---	---

Verified by: (IQA Auditor/s)	Approved by: (IQA Team Leader)	Date Verified:
------------------------------	--------------------------------	----------------

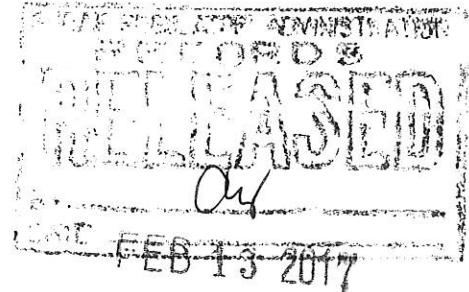
Status of Action:	Measure of effectiveness achieved <input type="checkbox"/> CA Effective NC CLOSED OFI CLOSED		
	Measure of effectiveness not achieved <input type="checkbox"/> CA Not Effective <input type="checkbox"/> change CA <input type="checkbox"/> Check implementation details NC STILL OPEN OFI STILL OPEN		
	For Re-Verification on:	2 nd Verification Date:	3 rd Verification Date:
	Result of Re-Verification:		



Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
Sugar Center Bldg., North Ave., Diliman, Quezon City
Philippines 1101
TIN 000-784-336

MEMO-AFD-ACC-17-Jan-020

January 31, 2017



MEMORANDUM CIRCULAR NO. 2
Series of 2017

SUBJECT : Documentary Requirements in the Pre-Audit of Disbursements for
Common Government Transactions based on COA CIRCULAR No.
2012-001 dated June 14, 2012

For general information and for the improvement of standard work-flows and procedures, the following are the documentary requirements for common government transactions based on COA Circular No. 2012-001 dated June 14, 2012:

A. Cash Advances

- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the purpose of the cash advance thru a Special Order.
- Approved application for bond and/or fidelity bond for stated period and maximum cash accountability
- Certification that previous cash advances have been liquidated and accounted for in the books
- Approved work financial plan and/or budgetary requirement
- Notice of meeting or training/seminar to be conducted by the agency thru Human Resource Section or department unit
- In claiming pre local travel expenses which is treated as *cash advance*, this should be supported by: a). Travel Order and Special Order approved in accordance with Section 3 of E.O. No. 298; b) Itinerary of Travel

NOTE: Liquidation of pre travel expenses (local) or reimbursements should include certificate of appearance and travel completed, travel activity report and the actual used tickets (land / air / sea fares, boarding pass, terminal fee), paper electronic plane tickets, RERs, original and revised Itinerary of travel, original copy of Cash Advance voucher, letter of invitation, if any and to be submitted to Accounting within one month after the travel.

Cash advances for meetings, seminar/trainings, consultative/OPSI meetings or for other purposes, the liquidation should be made as soon as the purpose of the advance is served or completed. The following supporting documents should be attached : Official Receipts (ORs); List of attendees Food served /menu; Canvass/price quotations; abstract of quotation; Purchase Request of supplies; RERs, ; summary of budget and actual expenses; OR of refund if applicable.

B. Gasoline allowance to MDOs

- Approved Travel Order
- Monthly Itinerary of Travel
- Certificate of Attendance

C. Travel claims (TEV)

- Approved Travel Order
- Certificate of Appearance
- Certificate of Travel Completed
- Itinerary of Travel Report (Note: For SRED department ITR should be attested by Chief SPRO on submission of Reportorial Requirement)
- Used tickets, RER
- Copies of validated deposit slips for Regulation Officers assigned to collect liens in their mill offices.

D. Meal / travel allowance in the performance of messengerial/liasse works, monitoring of sugar prices, inspection of warehouse, etc.

- Board Resolution approving the authority / designation as liason officers to government agencies or thru Special Order
- Board Resolution/approval of the rate of meal /or travel allowance
- Certification by the Manager concerned on completion of task re monitoring of sugar prices, etc.
- Memo Order re schedule of concerned employees monitoring the price of sugar
- Approved permission slips
- Daily time record (DTR)

E. Services/salaries of Pakiao/Job Orders (JO)

- Board Resolution / Secretary's Certificate
- Job Request
- Job Order
- Contract of Service (for attachment to 1st Salary claim)
- Daily time record (DTR)
- Accomplishment Report

F. Seminar / Training workshop

- Special Order
- Letter of Invitation, if any
- Official Receipt (for attachment to DV upon payment)
- Certificate of Attendance/or Appearance (for attachment to DV after the end of the seminar attended)

G. Payment of goods or services, utilities, etc.

- Approved Purchase/Job Request
- Purchase Order/ or Job Order duly received by supplier/bidder
- PHILGEPS (above P50,000 purchases)
- Request for Quotation
- Abstract of Quotation (AOQ)
- Notice of Award

- Notice to Proceed
- Certificate of Exclusive Distributorship, if applicable
- Materials Issuance Slip
- Property Acknowledgement Receipt (PAR)
- Inventory Custodian Slip (ICS)
- Sales/Billing/Delivery Invoice
- Approved request of extension to deliver items, if any
- Inspection and Acceptance Report (Preliminary & Final)
- Waiver of Inspection, if applicable
- Report of Waste Materials
- Billing Statements
- Certification of Services Rendered (Security & Janitorial services) by the General Administrative Office
- Daily time record of janitors, security guards, pakiao workers

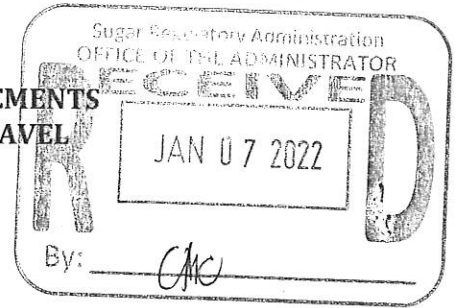
H. Infrastructures/ Construction, etc.

- Approved Job Request and Job Order duly received by supplier/bidder
- Notice/Letter of Award
- Contract of Services
- Progress Billing Report supported by pictures of work finished
- Certificate of Percentage of Completion and recommendation for payment from Technical Group as approved by the approving authority
- Public bidding documents to include copy of advertisement/Invitation to Bid, Abstract of Bids, Acceptance of Bid/Proposal, Bid tender of winning bidder and other participants (1st Payment)
- Acceptance report for 100 % work accomplished/completed as in the case of final payment
- Performance / surety bond

This Memo Circular shall take effect immediately.


ANNA ROSARIO V. PANER
 Administrator

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
CASH ADVANCES / LIQUIDATION - TRAVEL**



A. CASH ADVANCE (CA)

A.1. LOCAL TRAVEL

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Approved Office Order/Travel Order
- Itinerary of travel
- Certification that NO OUTSTANDING UNLIQUIDATED cash advance

A2. FOREIGN TRAVEL

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- letter of invitation of host/sponsoring country/agency/organization
- Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed
- Document to show the dollar to peso exchange rate at the date of grant of cash advance
- Where applicable, authority from the Office of the President (OP) to claim representation expenses
- Invitation addressed to the agency inviting participants (issued by the foreign country).

B. LIQUIDATION OF CA-TRAVEL

- Liquidation Report/Voucher
- Certificate of Appearance
- Certificate of travel completed
- electronic plane tickets
- Official Receipts(ORs) and RERs
- Original and revised Itinerary of travel
- photocopy of original disbursement voucher (CA)
- Summary of Actual Expenses (in case of foreign travel)
- Travel Report (in case of foreign travel)
- All other documents submitted in the voucher covering grant of foreign travel

NOTE: *Cash advance for local and foreign travels must be liquidated within thirty (30) days and sixty (60) days respectively*

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
CASH ADVANCES / LIQUIDATION – SPECIFIC PURPOSE**

REQUIREMENTS:

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)
- Approved application for bond and/or fidelity bond for stated period and maximum cash accountability
- Certification that previous cash advance has been liquidated and accounted for in the books
- Notice of meeting or training/seminar to be conducted by the agency thru Human Resource Section (HRS)
- Approved budgetary requirement for the purpose of the Cash Advance
- Approved Project Procurement Management Plan (PPMP)

LIQUIDATION OF CA – Specific Purpose

- Liquidation Report/Voucher
- Summary of Actual Expenses with details – Date, Official Receipt, Description, Quantity, Amount
- Refund/OR, if applicable
- Attendees/Recipients with signatures
- Food Served/Menu
- Supplies, Training Materials
- Purchase/Job Request
- Purchase/Job Order
- Request for Quotation (RFQ)
- Abstract of Quotation (AOQ)
- Official Receipts(ORs) and RERs
- photocopy of original disbursement voucher (CA)
- Pictures, if applicable

NOTE: 1. Cash advance for specific purpose must be liquidated within thirty (30) days or as soon as the purpose is served.

2. Purchase/Job Order must be complete – Name and complete address of Supplier, Telephone or Fax Number, VAT or Non-VAT registered, Exclusive distributor, Date & Place of delivery, terms of payment, COD, etc.

3. Purchase Request, Purchase Order should be reconciled and tallied with the AOQ as to description of item, quantity, unit of measure, cost and mathematical computations. If cost of the item is at LOT, should provide breakdown each accessory/component per cost.

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

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Accounting Division

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Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
CASH ADVANCES / FUND TRANSFER FOR SUCs, NGOs, POs / LIQUIDATION**

REQUIREMENTS:

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Certification that NO OUTSTANDING UNLIQUIDATED cash advance
- Memorandum of Agreement (MOA)
- Approved Work Financial Plan (WFP) and/or budgetary requirement
- Approved Project Procurement Management Plan (PPMP)

LIQUIDATION:

- Status of Fund Transfer/Utilization Report (in case of SUCs, GOCCs)
- Schedule of Disbursements (in case of SUCs, GOCCs)
- Certification from the Accountant that funds previously transferred to the Implementing Agency (IA) has been liquidated and accounted for in the books (in case of SUCs)
- Summary of Actual Expenses with details – Date, Official Receipt, Description, Quantity, Amount
- Refund/OR, if applicable
- Purchase/Job Order
- Request for Quotation (RFQ)
- Abstract of Quotation (AOQ)
- Official Receipts(ORs) and RERs
- photocopy of original disbursement voucher (CA)
- Pictures, if applicable

NOTE: 1. Cash advance should indicate period/or how many months due for liquidation for monitoring purposes.

2. Purchase/Job Order must be complete – Name and complete address of Supplier, Telephone or Fax Number, VAT or Non-VAT registered, Exclusive distributor, Date & Place of delivery, terms of payment, COD, etc.

3. Purchase Request, Purchase Order should be reconciled and tallied with the AOQ as to description of item, quantity, unit of measure, cost and mathematical computations. If cost of the item is at LOT, should provide breakdown each accessory/component per cost.

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
TRAVEL, GASOLINE/MEAL ALLOWANCE, REIMBURSEMENT OF FUEL**

REQUIREMENTS:

1.0 Travel claims (TEV)

- Disbursement Voucher (DV) with indication as to charging of project/program/budget based on PPMP
- Approved Travel Order
- Certificate of Appearance
- Certificate of Travel Completed
- Itinerary of Travel
- Used tickets, RERs
- Copies of validated deposit slips for Regulation Officers (SRED-ROs)

For **meal/travel allowance** in the performance of messengerial/liaise works, monitoring of sugar prices, inspection of warehouse, etc.

- Board Resolution approving the authority/designation as liason officers to government agencies and authorized meal allowance
- Special Order
- Memorandum Order on schedule of employees to monitor sugar prices
- Certification by the Manager on monitoring of sugar prices, etc. actually done/performed by the designated employees
- Approved Permission Slips

1.0 Gasoline allowance (MDOs)/Fuel

- Approved Travel Order
- Itinerary of Travel
- Extension services conducted as acknowledged/signed
- Official Receipts (ORs)

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
1ST SALARIES NEWLY HIRED EMPLOYEES, CONTRACT OF SERVICES AND
LAST SALARY/OTHER CLAIMS OF RETIRED EMPLOYEES**

REQUIREMENTS:

1.0 Salaries of Newly Hired Employees

- Disbursement Voucher
- Certified true copy duly approved Appointment
- Assignment Order, if applicable
- Certified true copy of Oath of Office
- Certificate of Assumption
- Statement of Assets, Liabilities and Net Worth (SALN)
- Approved Daily Time Record (DTR)

2.0 Salaries of Newly Hired Contract of Service

- Contract of Service (claim of 1st Salary)
- Daily Time Record (DTR)
- Accomplishment Report

3.0 Last Salary/Other Claims

- Clearance from money, property and legal accountabilities
- Payroll as certified by HRS as to date of retirement
- Audited Leave ledger by IAD
- Approved Application of Leave (Terminal leave)

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

CHECKLIST OF DOCUMENTARY REQUIREMENTS
SEMINAR/ TRAINING /WORKSHOP

REQUIREMENTS:

- Disbursement Voucher with indication of charges to program/project/budget
- Special Order
- Letter of invitation, if any
- Project Procurement Management Plan (PPMP)
- Official Receipt (for attachment to DV upon payment)
- Certificate of Attendance/or Appearance (for attachment to DV)

Submitted Documents with Encircle, Checked and Complete _____
Claimant's Name & Signature

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
UTILITIES, SERVICES**

REQUIREMENTS:

1.0 Payment of utilities (electricity, water, communication, freight, etc.)

- Billing Statements
- Summary of Accounts
- Certification from Records that billing statements are verified & correct

2.0 Payment of security and sanitation/maintenance services

- Copy of Contract of Services with the agency (for 1st billing)
- Billing statement
- Daily Time Records (DTR) of personnel from the security/or sanitation/maintenance of agency
- Certification of Work Completed by the General Administrative Division (GAD)/or LAREC Field Station Head

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____
Accounting Division

Returned /Remarks _____

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
SUPPLIER OF GOODS AND SERVICES**

REQUIREMENTS:

Payment of goods or services

- Disbursement Voucher with indication of charges to program/project/budget
- Approved Purchase/Job Request (PR/JR)
- Purchase /Job Order duly received/conformed by supplier
- Copy of PHILGEPS (for P50,000 purchases)
- Request for Quotation (at least three suppliers)
- Abstract of Quotation (AOQ)
- Notice of Award
- Notice to Proceed
- Certificate of Exclusive Distributorship, if applicable
- Property Acknowledgement Receipt (PAR)
- Inventory Custodian Slip (ICS)
- Sales/Delivery Invoice
- Approved request of extension to deliver, if any
- Inspection and Acceptance Report (Preliminary and Final)
- Waiver of Inspection, if applicable
- Report of Waste Materials

NOTE: 1. Purchase/Job Order must be complete – Name and complete address of Supplier, Telephone or Fax Number, VAT or Non-VAT registered, Exclusive distributor, Date & Place of delivery, terms of payment, COD, etc.

2. Purchase Request, Purchase Order should be reconciled and tallied with the AOQ as to description of item, quantity, unit of measure, cost and mathematical computations. If cost of the item is at LOT, should provide breakdown each accessory/component per cost

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
INFRASTRUCTURE**

REQUIREMENTS:

Infrastructures/Construction, etc.

- Approved Job Request
- Approved Job Order duly received/conformed by supplier/bidder
- Notice of Award
- Contract of Services
- Progress Billing Report supported by pictures
- Certificate of Percentage of Completion of Work and recommendation for payment from Technical Group as approved by the approving authority
- Public bidding documents such as copy of advertisement, Invitation to Bid, Abstract of Bids, Acceptance of Bid/Proposal, Bid tender of winning bidder and other participants
- Acceptance report for 100% work accomplished/completed (final payment)
- Performance/surety bond

Submitted Documents with Encircle, Checked and Complete _____
Name & Signature of In Charge

Received by: _____ Returned /Remarks _____
Accounting Division

Date: _____