



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

MASTER COPY **MEMORANDUM**

FOR : **All Customs Officials and Employees**

SUBJECT : **Documentary Requirements in Granting of Cash Advances for Traveling Allowances**

DATE : **February 14, 2017**

The recent Commission on Audit (COA) Audit Findings and Recommendations on the payment of cash advances for local and foreign travel, enjoins the strict compliance to the documentary requirements provided for under Section 1.1.4.1 and Section 1.1.4.2, respectively, of COA Circular 2012-001 dated June 14, 2012.

In order to facilitate the payment, the request for Cash Advances must be supported by the documents required under the said circular (see Attached List).

Please be guided that incomplete submission of documents will result to delayed payment of claims and/or COA disallowance, if not settled, will likely result to refund/return of the corresponding amount disallowed.

For your information and strict compliance.

**ALFREDO A. PALMA**

Chief Accountant
Accounting Division
Financial Management Office

cc: file



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List of Documentary Requirements per COA Circular 2012-001 dated June 14, 2012:

Section 1.1.4.1 - For Local Travel

1. Office Order / Travel Order in accordance with Section 3 of EO 298
2. Duly approved itinerary of travel (blank form attached as **Annex A** with instructions at the back page)
3. Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books
4. Authority / Certification by the Head of the Agency as to the absolute necessity of the expenses, if the request for cash advance for official travel exceeded the prescribed rate per day

Section 1.1.4.2 – For Foreign Travel

1. Certified True Copy of Office Order / Travel Order approved in accordance with the provisions of Section 1 and 2 of EO No. 459 dated September 1, 2005
2. Certified True Copy of Department of Finance (DOF) Travel Authority
3. Duly approved itinerary of travel (blank form attached as **Annex A** with instructions at the back page)
4. Letter of invitation of host/sponsoring country/agency/organization
5. For plane fare, quotations of three travel agencies or its equivalents
6. Flight itinerary issued by the airline/ticketing office/travel agency
7. 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
8. Document to show the dollar to peso exchange rate at the date of grant of cash advance
9. Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books

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ITINERARY OF TRAVEL

Entity Name : _____

Fund Cluster: _____

No.: _____

Name : _____	Date of Travel : _____
Position : _____	Purpose of Travel : _____
Official Station : _____	_____

Date	Places to be visited (Destination)	T I M E		Means of Transportation	Transpor station	Per Diem	Others	Total Amount
		Departure	Arrival					

TOTAL

<p>I certify that : (1) I have reviewed the foregoing itinerary, (2) the travel is necessary to the service, (3) the period covered is reasonable and (4) the expenses claimed are proper.</p> <p>_____</p> <p style="text-align: center;">Signature over Printed Name Immediate Supervisor</p>	<p>Prepared by : _____</p> <p style="text-align: center;">Signature over Printed Name</p> <hr/> <p>Approved by: _____</p> <p style="text-align: center;">Signature over Printed Name Agency Head/Authorized Representative</p>
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ITINERARY OF TRAVEL (IT)

INSTRUCTIONS

- A. This form shall be used by the official/employee of the agency/entity making the travel to show the detailed itinerary of travel before and after the travel and shall be attached to all claims for traveling expenses (cash advance for travel and actual expenses). This shall be prepared by fund cluster.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **No.** – number assigned to the IT by the Administrative/Travel Unit
 4. **Name** – name of the official/employee going on travel
 5. **Position** – position of the official/employee going on travel
 6. **Official Station** – the official station of the official/employee going on travel
 7. **Date of Travel** – schedule of travel
 8. **Purpose of Travel** – purpose of travel based on the approved travel order
 9. **Date** – schedule of activities to be performed during the travel
 10. **Places to be visited** – places where the activities are to be performed
 11. **Time** – time of departure from and arrival to places to be visited
 12. **Means of Transportation** – means of transportation to be used such as plane, taxi, etc.
 13. **Transportation** – amount of transportation expenses
 14. **Per Diem** – amount of allowable traveling expense for subsistence and lodging
 15. **Others** – amount of other allowable expenses to be incurred/incurred during the travel
 16. **Total Amount** – total of transportation expense, per diem and other expenses
 17. **Total** – vertical total of 'Total Amount' column
- C. The "Prepared by" portion of the IT shall indicate the printed name of, and be signed by the official/employee going on travel.
- D. The IT shall be certified by the Immediate Supervisor of the official/employee going on travel, as follows:

"I certify that (1) I have reviewed the foregoing itinerary, (2) the travel is necessary to the service, (3) the period covered is reasonable and (4) the expenses claimed are proper.

*Signature over Printed Name
Immediate Supervisor"*

- E. The "Approved by" portion of the IT shall indicate the printed name of, and be signed by the Head of Agency or his/her Authorized Representative.
- F. This form shall be prepared in two copies distributed as follows:

<i>Original</i>	–	COA Auditor, through the Accounting Division/Unit, together with the supporting documents to be attached to the DV for cash advance of estimated traveling expenses or payment of actual traveling expenses
<i>Copy 2</i>	–	Officer/Employee concerned