

2017-01-031



MASTER COPY *amp*

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

MEMORANDUM

FOR : All Customs Officials and Employees
SUBJECT : Documentary Requirements for Local Travel
DATE : January 18, 2017

The recent Commission on Audit (COA) Audit Findings and Recommendations on the payment of expenses/liquidation of cash advances for local travel, enjoins the strict compliance to the documentary requirements provided for under Section 1.2.4.1 of COA Circular 2012-001 dated June 14, 2012.

In order to facilitate the payment and/or recording of liquidation of cash advances, the request for Reimbursement and/or Liquidation of 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



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

List of Documentary Requirements per Section 1.2.4.1 of COA Circular 2012-001 dated June 14, 2012:

1. Liquidation Report (form attached as **Annex A** with instructions at the back page) – shall be used to liquidate cash advances
2. Certificate of Travel Completed (form attached as **Annex B** with instructions at the back page)
3. Official Receipt (OR), in case of refund of excess cash advance
4. Revised Itinerary of Travel (blank form attached as **Annex C** with instructions at the back page), if the previous approved itinerary was not followed
5. Revised or supplemental Office Order or any proof supporting the change of schedule
6. Copy of previously approved itinerary of travel (originally attached to the grant of cash advance)
7. Authority to Travel or Customs Personnel Order (CPO)
8. Authority to Claim in excess of the prescribed rate, in cases where it is not provided for in the travel authority (Certified True Copy as original is attached to the issuance of cash advance) or Authority to Reimburse, in cases of reimbursement
9. Certificate of appearance/attendance (Original or Certified True Copy)
10. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
11. Reimbursement Expense Receipt (RER) – (form attached as **Annex D** with instructions at the back page) to support the expenses which cannot be conveniently issued official receipts/invoice
12. Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel/lodging rate
13. Certification by the Head of Agency as to the absolute necessity of the expenses together with the corresponding bill or receipts, if the expenses incurred for official travel exceeded the prescribed rate per day

Annex A

Appendix 44

LIQUIDATION REPORT		Serial No.: _____
Period Covered _____		Date: _____
Entity Name : _____		Responsibility Center Code: _____
Fund Cluster : _____		_____
PARTICULARS	AMOUNT	
TOTAL AMOUNT SPENT	→	
AMOUNT OF CASH ADVANCE PER DV NO. _____ DTD. _____	→	
AMOUNT REFUNDED PER OR NO. _____ DTD. _____	→	
AMOUNT TO BE REIMBURSED	→	
<input type="checkbox"/> A Certified: Correctness of the above data <div style="text-align: center;">_____ Signature over Printed Name Claimant</div>	<input type="checkbox"/> B Certified: Purpose of travel / cash advance duly accomplished <div style="text-align: center;">_____ Signature over Printed Name Immediate Supervisor</div>	<input type="checkbox"/> C Certified: Supporting documents complete and proper <div style="text-align: center;">_____ Signature over Printed Name Head, Accounting Division Unit</div>
Date: _____	Date: _____	JEV No.: _____ Date: _____

LIQUIDATION REPORT (LR)

INSTRUCTIONS

- A. The LR shall be used to liquidate cash advances for travel and related expenses by the employees/officers concerned of the agency/entity. It shall be supported by the required supporting documents. This shall be prepared by fund cluster.
- B. It shall be accomplished as follows:
1. **Period Covered** –the period covered by the report from the date of the grant of cash advance up to the date of liquidation
 2. **Entity Name** – name of the agency/entity
 3. **Fund Cluster** –the fund cluster name/code in accordance with the UACS
 4. **Serial No./Date** –number assigned to the LR by the Accounting Division/Unit and the date of the preparation of the report
 5. **Responsibility Center Code** – code assigned to each cost/responsibility center
 6. **Particulars** – brief description of expenses incurred or deviation from original itinerary of travel
 7. **Amount** – amount of expenses covered by the report
 8. **Total amount spent** – actual amount spent
 9. **Amount of Cash Advance per DV No.** – amount of cash advance as indicated in the DV on the grant of cash advance; the DV number and date should be specified
 10. **Amount Refunded per OR No.**– amount refunded representing excess of the cash advance received over actual expenses incurred; the OR number and date should be specified
 11. **Amount to be Reimbursed** – amount due to the payee/claimant representing the difference between cash advance received and actual expenses incurred
 12. **Box A Certified: Correctness of the above data** – name and signature of the employee/officer who was granted the cash advance and the date it was signed.
 13. **Box B Certified: Purpose of travel/cash advance duly accomplished**– name and signature of immediate supervisor of the official/employee who incurred the expenses and the date it was signed
 14. **Box C Certified: Supporting documents complete and proper** –name and signature of the Head of the Accounting Division/Unit and the date it was signed; the number of the JEV used as basis in recording the liquidation in the GJ should be indicated
- C. The amount spent per LR shall be taken up in the JEV, the refund shall be recorded in the CRJ, and the amount to be reimbursed shall be covered by another DV.
- D. It shall be prepared in two copies and shall be distributed as follows:
- Original*- COA Auditor, through the Accounting Division/Unit, together with the supporting documents
 - Copy 2* - Accounting Division/Unit, to be attached to the JEV
 - Copy 3* -Officer/Employee's File

Annex B

Appendix 47

CERTIFICATION OF TRAVEL COMPLETED

Entity Name: _____

Fund Cluster: _____

Director in-Charge

Station

I HEREBY CERTIFY THAT I have completed the travel as authorized in the Travel Order/Itinerary of Travel No. _____ dated _____ under conditions indicated below:

- / Strictly in accordance with the approved itinerary.
- / Cut short as explained below. Excess payment in the amount of P_____ was refunded under O. R. No. _____ dated _____
- / Extended as explained below, additional itinerary was submitted
- / Other deviation as explained below.

Explanation or justifications:

Evidence of travel:

Respectfully submitted:

Name of Employee

On evidence and information of which I have the knowledge, the travel was actually undertaken.

Approved:

Name of Director
Office

**CERTIFICATE OF TRAVEL COMPLETED
(CTC)***INSTRUCTIONS*

- A. The CTC is a form used by officers/employees concerned to confirm that he/she has completed the travel or otherwise, based on the approved itinerary. It is one of the supporting documents to liquidate cash advances for travel. It shall be prepared by fund cluster.
- B. This form 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. **Director in-Charge** – shall be signed by the Director in-Charge of the office
 4. **Station** – the station where the officer/employee is assigned
 5. **Justification** – reason why the travel is not in accordance with the approved itinerary
 6. **Evidence of travel** – documents used, such as plane tickets, boarding passes, certificate of appearance, etc.
 7. **Certification** – the certification on the report shall be signed by the official/employee who made the travel on the last sheet of the report after the totals
 8. **Name of Employee** – name and signature of the official/employee who made the travel
 9. **Approved** – signature of the approving officer
- C. It shall be prepared in two (2) copies and shall be distributed as follows:
- | | | |
|-----------------|---|--|
| <i>Original</i> | – | COA Auditor, through the Accounting Division/Unit, together with the LR and other supporting documents |
| <i>Copy 2</i> | – | Official/Employee's File |

Annex C

Appendix 45

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								
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				Prepared by : _____ Signature over Printed Name				
				Approved by: _____ Signature over Printed Name Agency Head/Authorized Representative				

ITINERARY OF TRAVEL (IOT)

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 and shall be attached to all claims for traveling expenses. This shall be prepared by fund cluster.
- B. It shall be accomplished as follows:
1. **Entity Name**- name of the agency/
 2. **Fund Cluster** -the fund code in accordance with the UACS
 3. **Name** - name of the official/employee going on travel
 4. **Position** – designated position of the official/employee
 5. **Official Station** – the official station of the official/employee who will travel
 6. **Date of Travel** – schedule of travel
 7. **Purpose of Travel** – purpose of travel based on the approved travel order
 8. **Date** – schedule of activities to be performed during the travel
 9. **Places to be visited** – places where the activities are to be performed
 10. **Time** - time of departure and arrival to places to be visited
 11. **Means of Transportation** – means of transportation such as plane, taxi, etc. to be used
 12. **Transportation** -amount of transportation expenses
 13. **Per Diem** - amount of allowable traveling expense for subsistence and lodging
 14. **Others** – amount of other expenses incurred during the travel
 15. **Total Amount** - total of transportation expense and per diem
 16. **Total** - vertical total of "Total Amount" column
- C. "This form shall be prepared in two copies distributed as follows:
- | | | |
|-----------------|---|---|
| <i>Original</i> | – | Accounting Unit (to be attached to the DV for payment of traveling expense) |
| <i>Copy 2</i> | – | Officer/Employee concerned |

REIMBURSEMENT EXPENSE RECEIPT

Entity Name: _____	Fund Cluster : _____
Date : _____	RER No. : _____
<p>RECEIVED from _____ <i>(Name)</i></p> <p>_____ the amount <i>(Official Designation)</i></p> <p>of _____ (P _____) <i>(In Words)</i> <i>(in Figures)</i></p> <p>in payment for _____ <i>(Payments for subsistence, services,</i> <i>rental or transportation should show inclusive dates,</i> <i>purpose, distance, inclusive points of travel, etc.)</i></p>	
PAYEE	
Name/Signature _____	
Address _____	
WITNESS	
Name/Signature _____	
Address _____	

**REIMBURSEMENT EXPENSE RECEIPT
(RER)**

INSTRUCTIONS

- A. The RER is used to support the expenses which cannot be conveniently issued official receipts/invoice. It shall be submitted to the Accounting Division/Unit together with the LR and other supporting documents. It shall be prepared by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – the name of the agency/entity
 2. **Date** – the date of the receipt
 3. **Fund Cluster** – the fund cluster name/code based on the UACS in which the disbursement shall be charged
 4. **RER No.** – the number assigned to the RER
 5. **Name** – the name of the official/employee who travelled
 6. **Official Designation** – the official designation or position of the official/employee who travelled
 7. **In words** – the amount in words of the actual payment made by the official/employee who travelled
 8. **In figures** – the amount in figures of the actual payment made by the official/employee who travelled
 9. **Payments** – the payments for subsistence, services, rental or transportation which show inclusive dates, purpose, distance, inclusive points of travel, etc.
 10. **Payee** – the name, signature and the address of the payee
 11. **Witness** – the name, signature and the address of the witness to the actual payment made by the official/employee who travelled