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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

*Palma*  
MASTER COPY

**MEMORANDUM**

**FOR : All Customs Officials and Employees**

**SUBJECT : Documentary Requirements for Foreign Travel**

**DATE : February 23, 2017**


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The recent Commission on Audit (COA) Audit Findings and Recommendations on the payment of expenses/liquidation of cash advances for foreign travel, enjoins the strict compliance to the documentary requirements provided for under Section 1.2.4.2 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  
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MANILA

List of Documentary Requirements per Section 1.2.4.2 of COA Circular 2012-001 dated June 14, 2012:

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. Paper/electronic plane tickets, boarding pass, boat or bus ticket
10. Certificate of appearance/attendance for training/seminar/participation
11. Official Receipt (airfare)
12. Revised Itinerary of Travel, if applicable (blank form attached as **Annex A** with instructions at the back page)
13. Narrative report on trip undertaken / Report on Participation
14. Official Receipt in case of refund of excess cash advance
15. Certificate of Travel Completed (blank form attached as **Annex B** with instructions at the back page)
16. Liquidation Report (blank form attached as **Annex C** with instructions at the back page)

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>Signature over Printed Name Immediate Supervisor</p>				<p>Prepared by :</p> <p>_____</p> <p>Signature over Printed Name</p>				
				<p>Approved by:</p> <p>_____</p> <p>Signature over Printed Name Agency Head/Authorized Representative</p>				

## 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  |

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:

- / x / 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:

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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   |

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	→	
<p><b>A</b> Certified: Correctness of the above data</p> <p>_____</p> <p style="text-align: center;">Signature over Printed Name Claimant</p> <p>Date: _____</p>	<p><b>B</b> Certified: Purpose of travel / cash advance duly accomplished</p> <p>_____</p> <p style="text-align: center;">Signature over Printed Name Immediate Supervisor</p> <p>Date: _____</p>	<p><b>C</b> Certified: Supporting documents complete and proper</p> <p>_____</p> <p style="text-align: center;">Signature over Printed Name Head, Accounting Division Unit</p> <p>JEV No.: _____</p> <p>Date: _____</p>

## 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