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UNIVERSITY OF THE PHILIPPINES LOS BAÑOS

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25 January 2024

MEMORANDUM NO. 07

Series of 2024

**TO: All Vice-Chancellors, Deans, Directors, Department Chairs,
Unit Heads, and Project Leaders**

**SUBJECT: Updated Checklist of Documentary Requirements for Common Government
Transactions**

In compliance with COA Circular No. 2023-004 dated 14 June 2023, otherwise known as Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated 14 June 2012, or the Revised Guidelines and Documentary Requirements for Common Government Transactions, and in conformity with RA 11032 (Ease of Doing Business and Efficient Government Service Delivery Act of 2018), please be guided on the updated checklist of documentary requirements for each government transaction.

The checklist of the documentary requirements must be properly attached to the Disbursement Voucher (DV) for submission to the Accounting Office. It must be properly accomplished by:

- (1) indicating the originating unit;
- (2) ticking the boxes of the documents that are submitted together with the DV; and,
- (3) signed by the authorized personnel who reviewed and certified the completeness of the documents.

The documentary requirements attached to the DV being submitted for processing must be arranged in accordance with the attached checklist.

All DVs that are not in compliance with the above given instructions will be returned to the originating unit for their appropriate action and compliance.

This memorandum supersedes OVCA Memorandum No. 50 dated 16 December 2019 (Revised Checklist of Documentary Requirements for common Government Transactions).

For strict and immediate compliance.



ROLANDO T. BELLO
Vice Chancellor

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Unit: _____

Checklist for:
PAYMENT OF FIRST SALARY
(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Copy of Approved Appointment |
| <input type="checkbox"/> | 4 | SALN |
| <input type="checkbox"/> | 5 | Oath of Office |
| <input type="checkbox"/> | 6 | Approved DTR/Certificate of Service |
| <input type="checkbox"/> | 7 | BIR Form No. 1905 |
| <input type="checkbox"/> | 8 | Certificate of Assumption to Duty |
| <input type="checkbox"/> | 9 | Pag-ibig member's data form (MDF) or member's change in information (MCIF) |
| <input type="checkbox"/> | 10 | PhilHealth member's registration form (PMRF) |
| <input type="checkbox"/> | 11 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

PAYMENT OF HONORARIA AND OTHER ALLOWANCES (UPLB Personnel)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Copy of Approved Appointment/Approved Pink Sheet/Approved Letter Request |
| <input type="checkbox"/> | 4 | Approved DTR/ Certificate of Service |
| <input type="checkbox"/> | 5 | Certificate of Appreciation (for Resource Person) |
| <input type="checkbox"/> | 6 | Certified Summary of Computation (for payroll) |
| <input type="checkbox"/> | 7 | Accomplishment Report*/ Certificate of Acceptance |
| <input type="checkbox"/> | 8 | Certification that the personnel hasn't received honoraria exceeding 25% of his/her basic salary (to be accomplished by the Accounting Office) |
| <input type="checkbox"/> | 9 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

**For AdHoc Committee – Accomplishment Report must be submitted and received by the Office of the Chancellor*

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
PAYMENT OF HONORARIA AND OTHER ALLOWANCES (Non-UPLB Personnel)
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Contract (for long period engagement*)/ Approved Letter Request (for Short-term Engagement/One-time Payment) |
| <input type="checkbox"/> | 4 | Accomplishment Report/Certificate of Service/Appreciation (for Resource Person) |
| <input type="checkbox"/> | 5 | Approval from the Claimant's originating office (for Other Government Agency's Personnel) |
| <input type="checkbox"/> | 6 | Certification from the Originating Agency that the Claimant has not received an Honoraria more than 25% of his/her annual salary |
| <input type="checkbox"/> | 7 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

*3 months and above duration

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
PAYMENT OF HONORARIA OF FACULTY FOR OVERLOAD TEACHING
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Approved letter request to grant honorarium for overload teaching |
| <input type="checkbox"/> | 4 | Certified Summary of Computation (for payroll) |
| <input type="checkbox"/> | 5 | Certification from the Dean that the load is in excess of the regular load or outside the regular office hour |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

RETIREMENT/ RESIGNATION BENEFITS – COMPUTATION OF TERMINAL LEAVE &/ SRP

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Approved Clearance |
| <input type="checkbox"/> | 4 | Updated Service Record |
| <input type="checkbox"/> | 5 | SALN |
| <input type="checkbox"/> | 6 | Notice of Latest Salary Adjustment (NOSA) |
| <input type="checkbox"/> | 7 | Computation of terminal leave benefits |
| <input type="checkbox"/> | 8 | Affidavit of Applicant that there is no pending criminal investigation or prosecution against him |
| <input type="checkbox"/> | 9 | Certificate of being free from financial or property promissory note for outstanding obligation |
| <input type="checkbox"/> | 10 | Applicant's authorization to deduct all financial obligations with the employer (if applicable) |
| <input type="checkbox"/> | 11 | Approved leave application |
| <input type="checkbox"/> | 12 | In case of resignation, employee's letter of resignation duly accepted by the head of agency |
| <input type="checkbox"/> | 13 | Approved application for SRP |
| <input type="checkbox"/> | 14 | Designation of next of kin for survivorship |
| <input type="checkbox"/> | 15 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
OVERTIME PAY/ HAZARD PAY
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Approved DTR/ Service report |
| <input type="checkbox"/> | 4 | Approved letter request of overtime/ Copy of special order covering the assignment to hazardous/ difficult areas |
| <input type="checkbox"/> | 5 | Salary Payroll / Certified Summary of Computation |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
STUDENT LOAN

(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Approved Application Form |
| <input type="checkbox"/> | 4 | Certification that the student has been approved for the program |
| <input type="checkbox"/> | 5 | UP Form 5 |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
STIPEND AND OTHER ALLOWANCES
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Documents certifying amount of awards, grants or benefits by grantors/ Notice of Award |
| <input type="checkbox"/> | 4 | Certified Summary of Computations for numerous claimants |
| <input type="checkbox"/> | 5 | Scholarship Agreement (for Foreign Grants) |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
STUDENT ASSISTANT/GRADUATE ASSISTANT
(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | DTR |
| <input type="checkbox"/> | 4 | Application Form (for GMAP) |
| <input type="checkbox"/> | 5 | Graduate Apprentice Service Agreement (for GMAP) |
| <input type="checkbox"/> | 6 | UP Form 5 (for GMAP) |
| <input type="checkbox"/> | 7 | Certification |
| <input type="checkbox"/> | 8 | Accomplishment Report |
| <input type="checkbox"/> | 9 | Certified Summary of Computations for numerous claimants (Payroll) |
| <input type="checkbox"/> | 10 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
TEACHING ASSOCIATE/TEACHING FELLOW
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Certificate of Service (COS) |
| <input type="checkbox"/> | 4 | Approved Application/Renewal Form |
| <input type="checkbox"/> | 5 | Certification (Teaching/Study Load) |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
REFUND OF STUDENTS' MATRICULATION & OTHER SCHOOL FEES
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | 4 copies Disbursement Vouchers |
| <input type="checkbox"/> | 2 | Copy of Form 5 |
| <input type="checkbox"/> | 3 | Approved Letter Request for Refund |
| <input type="checkbox"/> | 4 | Bank deposit slip/ Cash Receipt (CR)/ Payment Slip |
| <input type="checkbox"/> | 5 | Documents such as payment/remittance made by sponsors (for scholarship) |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/ PAYMENT OF FOOD* EXPENSES FOR ₱1,000.00 AND BELOW

(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Original Attendance sheet** |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | Purchase Request duly approved by proper authorities (PR UIS generated) |
| <input type="checkbox"/> | 7 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

*Food – includes meals, groceries, beverages, and the like

** Attendance Sheet must be printed using the unit's letterhead, shall include date and purpose of event and Agency/Institution of attendees, and shall present 100% attendance.

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/ PAYMENT OF FOOD* EXPENSES FOR P 1,001 TO P 50,000 (SHOPPING)

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Official Receipt/ Sales Invoice
- 4 Proof of cash payment if credit card was used
- 5 Original Attendance sheet**
- 6 Inspection and Acceptance Report
- 7 Purchase Order duly approved by proper authorities (P.O. UIS generated)
- 8 Purchase Request duly approved by proper authorities (PR UIS generated)
- 9 Abstract of summary of quotations (AOQ) signed by officer with RATA
- 10 At least three (3) Request for Quotations (RFQ)
- 11 In case of workshop, Approved letter request to the Chancellor
- 12 Approved APP **and** PPMP
- 13 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

**Food – includes meals, groceries, beverages, and the like*

*** Attendance Sheet must be printed using the unit’s letterhead, shall include date and purpose of event and Agency/Institution of attendees, and shall present 100% attendance.*

Ordering Agreement & Food Rates applicable within UPLB

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/PAYMENT OF FOOD EXPENSES FOR MORE THAN ₱ 50,000 (SHOPPING)

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Official Receipt/ Sales Invoice
- 4 Proof of cash payment if credit card was used
- 5 Original Attendance sheet**
- 6 Inspection and Acceptance Report
- 7 Purchase Order duly approved by proper authorities (P.O. UIS generated)
- 8 Purchase Request duly approved by proper authorities (PR UIS generated)
- 9 Abstract of Quotations (AOQ) stamped and recommended by BAC and approved by VCA **(PhilGeps Posting)**
- 10 At least three (3) Request for Quotations (RFQ) Stamped by BAC
- 11 In case of workshop, Approved letter request to the Chancellor
- 12 Approved APP **and** PPMP
- 13 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

**Food – includes meals, groceries, and the like*

*** Attendance Sheet must be printed using the unit’s letterhead, shall include date and purpose of event and Agency/Institution of attendees, and shall present 100% attendance.*

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/PAYMENT OF SUPPLIES, EQUIPMENT, and OTHERS (PUBLIC BIDDING)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | PAR for Equipment/ ICS for Semi-Expendables and Supplies |
| <input type="checkbox"/> | 7 | Purchase Order duly approved by proper authorities (P.O. UIS generated) |
| <input type="checkbox"/> | 8 | Purchase Request duly approved by proper authorities (PR UIS generated) |
| <input type="checkbox"/> | 9 | Notice of Award/ Notice to Proceed |
| <input type="checkbox"/> | 10 | BAC Resolution declaring LCRB and recommending approval |
| <input type="checkbox"/> | 11 | Summary of Bid Results |
| <input type="checkbox"/> | 12 | Approved APP and PPMP |
| <input type="checkbox"/> | 13 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/PAYMENT OF EQUIPMENT AND VEHICLE MAINTENANCE (SHOPPING/SVP)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|--|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS/BURS for GF/RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Pre and Post Inspection Report |
| <input type="checkbox"/> | 6 | Waste Material Report for replacement of parts |
| <input type="checkbox"/> | 7 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 8 | Purchase Order duly approved by proper authorities (P.O. UIS generated) |
| <input type="checkbox"/> | 9 | Purchase Request duly approved by proper authorities (PR UIS generated) |
| <input type="checkbox"/> | 10 | Abstract of Quotations (AOQ) stamped and recommended by BAC and approved by VCA (PhilGeps Posting if more than P50,000) |
| <input type="checkbox"/> | 11 | At least three (3) Request for Quotations (RFQ) (Stamped by BAC if more than P50,000) |
| <input type="checkbox"/> | 12 | Approved APP and PPMP |
| <input type="checkbox"/> | 13 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

*Checklist for:***REIMBURSEMENT/PAYMENT OF SUPPLIES, EQUIPMENT, and OTHERS (SHOPPING)****(Please arrange the documents accordingly)**

- | | | |
|--------------------------|----|--|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | PAR for Equipment/ ICS for Semi-Expendables and Supplies |
| <input type="checkbox"/> | 7 | Purchase Order duly approved by proper authorities (P.O. UIS generated) |
| <input type="checkbox"/> | 8 | Purchase Request duly approved by proper authorities (PR UIS generated) |
| <input type="checkbox"/> | 9 | For P50,001 & above, Abstract of summary of quotations (AOQ) stamped and recommended by BAC and approved by VCA
(Philgeps Posting) |
| <input type="checkbox"/> | 10 | For P50,001 & above, At least three (3) RFQs stamped by BAC (catalogue/ brochure if applicable) |
| <input type="checkbox"/> | 11 | For P50,000 & below, Abstract of summary of quotations (AOQ) signed by officer with RATA |
| <input type="checkbox"/> | 12 | For P50,000 & below, At least three (3) Request for Quotations (RFQ) |
| <input type="checkbox"/> | 13 | For consumable supplies, Accomplished Stock Card (Appendix 58 in the COA GAM) |
| <input type="checkbox"/> | 14 | Approved APP and PPMP |
| <input type="checkbox"/> | 15 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/PAYMENT OF SUPPLIES AND EQUIPMENT (REPEAT ORDER MODE)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | PAR for Equipment/ ICS for Semi-Expendables and Supplies |
| <input type="checkbox"/> | 7 | Purchase Order duly approved by proper authorities (P.O. UIS generated) |
| <input type="checkbox"/> | 8 | Purchase Request duly approved by proper authorities (PR UIS generated) |
| <input type="checkbox"/> | 9 | Approved Letter Request for Repeat Order (or with BAC Action) |
| <input type="checkbox"/> | 10 | Copy of Summary of Bid Results |
| <input type="checkbox"/> | 11 | Approved APP and PPMP |
| <input type="checkbox"/> | 12 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/PAYMENT OF SUPPLIES, EQUIPMENT AND SERVICES (DIRECT CONTRACTING)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|--|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | PAR for Equipment/ ICS for Semi-Expendables and Supplies |
| <input type="checkbox"/> | 7 | Purchase Order duly approved by proper authorities (P.O. UIS generated) |
| <input type="checkbox"/> | 8 | Purchase Request duly approved by proper authorities (PR UIS generated) |
| <input type="checkbox"/> | 9 | Approved request for Direct Contracting supported by survey of the industry/ certification that there are no sub-dealers selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the government |
| <input type="checkbox"/> | 10 | Certificate of Exclusive Distributorship issued by the principal under oath and authenticated by the embassy/consulate |
| <input type="checkbox"/> | 11 | Copy of Price Quotation |
| <input type="checkbox"/> | 12 | Approved APP and PPMP |
| <input type="checkbox"/> | 13 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT/PAYMENT OF SUPPLIES AND EQUIPMENT (SMALL VALUE PROCUREMENT)

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS for GF/BURS for RF
- 3 Official Receipt/ Sales Invoice
- 4 Proof of cash payment if credit card was used
- 5 Inspection and Acceptance Report
- 6 PAR for Equipment/ ICS for Semi-Expendables and Supplies
- 7 Purchase Order duly approved by proper authorities (P.O. UIS generated)
- 8 Purchase Request duly approved by proper authorities (PR UIS generated)
- 9 For P50,001 & above, Abstract of summary of quotations (AOQ) stamped and recommended by BAC and approved by VCA **(Philgeps Posting)**
- 10 For P50,001 & above, At least three (3) RFQs stamped by BAC sent to suppliers and received at least one (1) reply
- 11 For P50,000 & below, Abstract of summary of quotations (AOQ) signed by officer with RATA
- 12 For P50,000 & below, At least three (3) Request for Quotations (RFQ) sent to suppliers and received at least one (1) reply
- 13 For consumable supplies, Accomplished Stock Card (Appendix 58 in the COA GAM)
- 14 Approved APP **and** PPMP
- 15 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
PAYMENT OF CONTRACT OF SERVICES FOR PAKYAW LABOR (INDIVIDUALS)
(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Purchase Request/Letter Request (for individuals) duly approved by proper authorities (PR, UIS generated) |
| <input type="checkbox"/> | 4 | Abstract of Quotations (AOQ) signed by proper authority depending on the mode of procurement |
| <input type="checkbox"/> | 5 | At least three (3) Request for Quotations (RFQ) |
| <input type="checkbox"/> | 6 | Contract of Service for Pakyaw Labor/ Labor & Materials/Individuals |
| <input type="checkbox"/> | 7 | Percentage of Accomplishment/ Accomplishment Report |
| <input type="checkbox"/> | 8 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 9 | Approved request for payment of Contractor and End-User |
| <input type="checkbox"/> | 10 | Other required documents based on updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

PAYMENT OF CONTRACT OF SERVICES FOR PAKYAW LABOR/LABOR & MATERIALS (SUPPLIER)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Billing/ Statement of Account/ Invoice |
| <input type="checkbox"/> | 4 | Contract of Service for Pakyaw Labor/ Labor & Materials |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | Purchase Request duly approved by proper authorities (PR, UIS generated) |
| <input type="checkbox"/> | 7 | Abstract of Quotations (AOQ) signed by proper authority depending on the mode of procurement |
| <input type="checkbox"/> | 8 | At least three (3) Request for Quotations (RFQ) |
| <input type="checkbox"/> | 9 | Percentage of Accomplishment/ Accomplishment Report |
| <input type="checkbox"/> | 10 | Approved request for payment from Contractor and end-user |
| <input type="checkbox"/> | 11 | Pre and Post Inspection Report for repairs |
| <input type="checkbox"/> | 12 | Report of Waste Materials (if any/applicable) |
| <input type="checkbox"/> | 13 | Approved APP and PPMP (If with materials) |
| <input type="checkbox"/> | 14 | Other required documents based on updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
REIMBURSEMENT/PAYMENT OF PLDT, MERALCO AND OTHER UTILITIES
(Please arrange the documents accordingly)

- | | |
|---|--|
| 1 | Disbursement Voucher |
| 2 | 3 copies ORS for GF/BURS for RF |
| 3 | Official Receipt/Statement of Account/Billing Statement |
| 4 | Proof of cash payment if credit card was used/Screenshot of Online Payment Confirmation |
| 5 | List of outgoing calls for PLDT & other communication companies |
| 6 | Certification of official calls (for PLDT) |
| 7 | <i>For new line application</i> , approved request to VCA for the availment of new means of communication |
| 8 | Certification of Past Due Accounts from PLDT |
| 9 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
PAYMENT OF FUEL CONSUMPTION
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Summary of Billing Statement |
| <input type="checkbox"/> | 4 | Sales Invoice |
| <input type="checkbox"/> | 5 | Withdrawal Slip |
| <input type="checkbox"/> | 6 | Trip Ticket |
| <input type="checkbox"/> | 7 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
PAYMENT/REIMBURSEMENT OF RFID
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipts (OR)/Screenshot of Online Transaction |
| <input type="checkbox"/> | 4 | Summary of Consumption |
| <input type="checkbox"/> | 5 | Copy of RFID Card (Back-to-back) |
| <input type="checkbox"/> | 6 | Trip Ticket |
| <input type="checkbox"/> | 7 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT OF LOCAL TRAVELLING EXPENSE

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Approved Travel Order (TO)
- 4 Itinerary of travel (GAM Volume II Appendix 45)
- 5 Certificate of appearance*/ participation/ attendance
- 6 Certificate of travel completed
- 7 Copy of Approved Pink Sheet (Regular)/Letter Request to attend (ICS)
- 8 Copy of Invitation of the workshop (*for attendance to seminar/workshop/conference*)
- 9 Copy and Photocopy of Official Receipts (OR), Tickets for public conveyance
- 10 Proof of cash payment if credit card was used
- 11 Certification for actual accommodation attested by proper authority, if applicable** (supported by Official Receipt)
- 13 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

*With complete details (name of participant, purpose of travel, date of travel, name, and signature of authorized personnel)

**Refer to EO77 for the format of Certification

Additional Requirements if with vehicle rental on-site:

Van Rental: Official Receipt

Other Modes of Transportation: RER

For other on-site expenses, please refer to the respective Checklist

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for: CASH ADVANCE FOR LOCAL TRAVEL
(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Approved Travel Order (TO)
- 4 *Copy of Approved Pink Sheet (Regular)/Letter Request to attend (ICS), copy of Invitation of the workshop
- 5 Itinerary of travel
- 6 Promissory Note (for ICS employees – the co-debtor must be a regular employee)

Checklist for: CLOSING OF CASH ADVANCE FOR LOCAL TRAVEL
(Please arrange the documents accordingly)

- 1 Liquidation Report (COA prescribed form Appendix 44)
- 2 If with reimbursement: New DV, Additional ORS/BURS for GF/RF
- 3 Actual Itinerary of travel
- 4 Certificate of appearance*/ participation/ attendance
- 5 Certificate of travel completed
- 6 Official Receipts (OR), Tickets for public conveyance
- 7 Proof of cash payment if credit card was used
- 8 Certification for actual accommodation attested by proper authority, *if applicable*** (supported by Official Receipt)
- 9 If with deviations from original approved itinerary, Updated Travel Order and Justification for such signed & attested by proper authority
- 10 Justification for hiring (vehicle, services like field guides and the like), *if applicable*
- 11 Photocopy of approved DV of cash advance, travel order and Itinerary of travel
- 12 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

**With complete details (name of participant, purpose of travel, date of travel, name, and signature of authorized personnel)*

***Refer to EO77 for the format of Certification*

EO 77 dated 15 March 2019, COA Circular 2012-001 dated 14 June 2012, OC Memo No. 1 series of 2019 dated 08 May 2019

Liquidation of CA for Local Travel is within 30 days after return to permanent official station

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for: CASH ADVANCE FOR GOODS (SUPPLIES, SERVICES, ETC.)*

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Purchase Request (PR) duly approved by proper authority
- 4 Authority to Cash Advance
- 5 Promissory Note
- 6 Approved PPMP and APP
- 7 Letter Request to Conduct Activity Approved by the Chancellor, if applicable

Checklist for: CLOSING OF CASH ADVANCE FOR GOODS (SUPPLIES, SERVICES, ETC.)

(Please arrange the documents accordingly)

- 1 Liquidation Report (COA prescribed form Appendix 44)
- 2 If with reimbursement: New DV, Additional ORS/BURS for GF/RF
- 3 Official receipts (OR) / Sales invoice
- 4 Proof of cash payment if credit card was used
- 5 Summary of Expenses
- 6 Inspection and acceptance report
- 7 ICS for Semi-expendable items/Supplies
- 8 Purchase Order/ Contract of Service (Individual or Pakyaw Labor)
- 9 RFQ/Canvass, AOQ etc.– depending upon modality in APP
- 10 Approved APP **and** PPMP
- 11 Photocopy of approved DV of cash advance, PR, APP, PPMP and BAC Resolution in case of changes in the original APP
- 12 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

**Maximum amount – P4,999 unless bonded*

For other types of transaction such as Pakyaw or Agency to Agency etc., refer to appropriate Checklist for additional documents required.

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for: CASH ADVANCE FOR FOREIGN TRAVEL
(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS for GF/BURS for RF
- 3 Copy of Chancellor’s Indorsement
- 4 Copy of YELLOW SHEET
- 5 Itinerary of travel
- 6 Promissory Note (if ICS, with Co-debtor)
- 7 Copy of Daily Subsistence Allowance (DSA) taken at the DFA website
- 8 Copy of Exchange Rate
- 9 Copy of Invitation, if will attend trainings, conference, or conventions/ Copy of Letter Request to Visit with Acceptance from the host country
- 10 For ICS, with approved letter request signed by the Dean

Checklist for: CLOSING OF CASH ADVANCE FOR FOREIGN TRAVEL
(Please arrange the documents accordingly)

- 1 Liquidation Report (COA prescribed form Appendix 44)
- 2 If with reimbursement: New DV, Additional ORS for GF/BURS for RF
- 3 Actual Itinerary of travel
- 4 Certificate of travel completed
- 5 Official Receipts (OR)
- 6 Proof of cash payment if credit card was used
- 7 Certificate of appearance/ participation/ attendance
- 8 Copy of Exchange Rate
- 9 Tickets (land transportation)
- 10 Copy of e-Ticket (if with airfare)
- 11 Used boarding pass
- 12 Photocopy of approved DV of cash advance, travel order and Itinerary of travel
- 13 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

*EO 77 dated 15 March 2019, COA Circular 2012-001 dated 14 June 2012, OC Memo No. 1 series of 2019 dated 08 May 2019
 Liquidation of CA for Foreign Travel id within 60 days after return to Philippines*

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

 (Signature over printed name)/(Date)

Unit: _____

Checklist for: **REIMBURSEMENT FOR FOREIGN TRAVEL**
(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Copy of Chancellor's Indorsement |
| <input type="checkbox"/> | 4 | Copy of YELLOW SHEET |
| <input type="checkbox"/> | 5 | Actual Itinerary of travel |
| <input type="checkbox"/> | 6 | Copy of Daily Subsistence Allowance (DSA) taken at the DFA website |
| <input type="checkbox"/> | 7 | Copy of Exchange Rate |
| <input type="checkbox"/> | 8 | Copy of Invitation, if will attend trainings, conference, or conventions |
| <input type="checkbox"/> | 9 | Certificate of travel completed |
| <input type="checkbox"/> | 10 | Official Receipts (OR), Tickets |
| <input type="checkbox"/> | 11 | Proof of payment if credit card was used |
| <input type="checkbox"/> | 12 | Certificate of appearance/ participation/ attendance |
| <input type="checkbox"/> | 13 | Copy of e-Ticket (if with airfare) |
| <input type="checkbox"/> | 14 | Used boarding pass |
| <input type="checkbox"/> | 15 | For ICS, with approved letter request signed by Dean/Director |
| <input type="checkbox"/> | 16 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

PAYMENT/ REIMBURSEMENT FOR PURCHASES OF GOODS &/ SERVICES THROUGH AGENCY TO AGENCY
(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Statement of Account/ Billing/ Official Receipt |
| <input type="checkbox"/> | 4 | Inspection & Acceptance Report |
| <input type="checkbox"/> | 5 | Purchase Request duly approved by proper authorities (PR, UIS generated) |
| <input type="checkbox"/> | 6 | MOA with the servicing Agency (SA)/ Service Agreement, whichever is applicable |
| <input type="checkbox"/> | 7 | Certification that the SA has the mandate to deliver the goods &/ services required to be procured or to be undertaken (issued by the servicing agency) |
| <input type="checkbox"/> | 8 | Copy of Result in case of laboratory analysis |
| <input type="checkbox"/> | 9 | Approved PPMP and APP |
| <input type="checkbox"/> | 10 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

**PAYMENT/ REIMBURSEMENT FOR PURCHASES OF GOODS &/ SERVICES THROUGH FUND TRANSFERS
(INTER-OFFICE)**

(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Statement of Account/ Billing/ Official Receipt |
| <input type="checkbox"/> | 4 | Inspection & Acceptance Report |
| <input type="checkbox"/> | 5 | Purchase Request duly approved by proper authorities (PR, UIS generated) |
| <input type="checkbox"/> | 6 | Copy of Result, in case of laboratory analysis |
| <input type="checkbox"/> | 7 | Approved PPMP and APP |
| <input type="checkbox"/> | 8 | Letter Request to Conduct Activity Approved by the Chancellor, if applicable |
| <input type="checkbox"/> | 9 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

**REIMBURSEMENT/PAYMENT OF VAN RENTAL & TRANSPORTATION SERVICES FOR MORE THAN 50,000
(Small Value Procurement)**

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Official Receipt/ Billing/ Statement of Account
- 4 Justification for hiring van signed and approved by proper authorities
- 5 Purchase Request duly approved by proper authorities (PR, UIS generated)
- 6 Abstract of summary of quotations (AOQ) stamped at SPMO, recommended by BAC and approved by VCA (**PhilGeps Posting**)
- 7 At least three (3) Request for Quotations (RFQ) stamped by BAC; received at least one reply
- 8 Certificate of Public Conveyance issued by LTFRB for the vehicle being hired
- 9 Copy of comprehensive insurance coverage of the vehicle being hired
- 10 Copy of PHILGEPS registration certificate
- 11 *If tax exempt*, BIR Certificate of Tax Exemption
- 12 Trip ticket from the company stating plate number of the vehicle used
- 13 Copy of travel request and certificate of appearance of passengers
- 14 Approved PMP and APP
- 15 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

COA Circular 2012-01 to 03, **subject to DBM Approval if continuous hiring of vehicle for 15 calendar days**

On site van rental – no need for PhilGeps Posting

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

**REIMBURSEMENT/PAYMENT OF VAN RENTAL & TRANSPORTATION SERVICES FOR BELOW 50,000
(Small Value Procurement)**

(Please arrange the documents accordingly)

- 1 Disbursement Voucher
- 2 3 copies ORS/BURS for GF/RF
- 3 Official Receipt/ Billing/ Statement of Account
- 4 Justification for hiring van signed and approved by proper authorities
- 5 Purchase Request duly approved by proper authorities (PR, UIS generated)
- 6 Abstract of summary of quotations (AOQ) signed by officer with RATA
- 7 At least three (3) Request for Quotations (RFQ); received at least one reply
- 8 Certificate of Public Conveyance issued by LTFRB for the vehicle being hired
- 9 Copy of comprehensive insurance coverage of the vehicle being hired
- 10 Copy of PHILGEPS registration certificate
- 11 *If tax exempt*, BIR Certificate of Tax Exemption
- 12 Trip ticket from the company stating plate number of the vehicle used
- 13 Copy of travel request and certificate of appearance of passengers
- 14 Approved PPMP and APP
- 15 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
REIMBURSEMENT/PAYMENT FOR LEASE OF VENUE
(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS/BURS for GF/RF |
| <input type="checkbox"/> | 3 | Official Receipt/Statement of Account/Billing Statement |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | Purchase Order (PO) duly approved by proper authorities |
| <input type="checkbox"/> | 7 | Purchase Request duly approved by proper authorities (PR, UIS generated) |
| <input type="checkbox"/> | 8 | Table of Rating Factors for lease of venue |
| <input type="checkbox"/> | 9 | Abstract of summary of quotations (AOQ) recommended by BAC and approved by HOPE |
| <input type="checkbox"/> | 10 | At least three (3) Request for Quotations (RFQ) |
| <input type="checkbox"/> | 11 | Approved request for the conduct of event/ activity |
| <input type="checkbox"/> | 12 | Attendance sheet (originally signed) |
| <input type="checkbox"/> | 13 | Approved of PPMP and APP |
| <input type="checkbox"/> | 14 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT FOR EXPENSES Incurred on Site/Field Only for BELOW ₱10,000.00*

(Please arrange the documents accordingly)

- 1 Disbursement Vouchers
- 2 3 copies ORS for GF/BURS for RF
- 3 Official Receipt/ Sales Invoice/ Reimbursement Expense Receipt (RER)
- 4 Proof of cash payment if credit card was used
- 5 Inspection and Acceptance Report
- 6 Purchase Request duly approved by proper authorities (PR, UIS generated)
- 7 Original Attendance sheet for food**
- 8 Approved PPMP **and** APP
- 9 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations

* Single Receipt

* Memorandum No. PAEP 14-22 dated 19 March 2014

** Attendance Sheet must be printed using the unit's letterhead, shall include date and purpose of event and Agency/Institution of attendees, and shall present 100% attendance.

For on Site Expenses **more than P10,000.00**, the appropriate Checklist will be applied.

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
PAYMENT OF SERVICES OF INDIVIDUAL CONTRACT OF SERVICE (ICS)
(Please arrange the documents accordingly)

- | | |
|--|---|
| | 1 Disbursement Vouchers (indicating rate per day/ month, period covered, Fund Code/ Special Code) |
| | 2 In case of payroll, signed copy of payroll |
| | 3 3 Copies of ORS/BURS for GF/RF |
| | 4 Copy of Approved Contract (for first payment only) |
| | 5 Approved DTR |
| | 6 Accomplishment Report/ Certificate of Acceptance/ Completion of Programmed Activities |
| | 7 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
RELEASE OF RETENTION FEE *
Or REFUND OF PERFORMANCE/ BIDDER'S BOND **
(Please arrange the documents accordingly)

- | | |
|--|---|
| | 1 Disbursement Vouchers |
| | 2 Certification for the release of Retention Fee, copy of DV of approved payment * |
| | 3 Original copy of Official Receipt and approved request for refund of Bond** |
| | 4 Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures)

by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
REIMBURSEMENT FOR eHOPE
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies of ORS/BURS for GF/RF |
| <input type="checkbox"/> | 3 | Summary of expenses from UHS and BMO |
| <input type="checkbox"/> | 4 | Approved application for eHOPE |
| <input type="checkbox"/> | 5 | Medical Certification |
| <input type="checkbox"/> | 6 | Discharged Form |
| <input type="checkbox"/> | 7 | Original and Photocopy of Official Receipts/ Sales Invoice/ photocopy of proof of cash payment if credit card was used |
| <input type="checkbox"/> | 8 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:
COMPUTER LOAN PROGRAM
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | Payslip |
| <input type="checkbox"/> | 3 | Approved application for Computer Loan Form (1 year in service for permanent; 2 years for casual/ contractual with co-maker) |
| <input type="checkbox"/> | 4 | Specification of computer/ laptop with invoice price |
| <input type="checkbox"/> | 5 | Notarized Computer Loan Program Contract |
| <input type="checkbox"/> | 6 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for
**REIMBURSEMENT/PAYMENT FOR INSTITUTIONAL MEMBERSHIP
FEE*/TRAINING/CONFERENCE REGISTRATION FEE**
(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS for Gf/BURS for RF |
| <input type="checkbox"/> | 3 | Official Receipts (OR)/Statement of Account (for Institutional Membership fee subject to approval/conformance of the unit head*) |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Copy of approved Pink Sheet (for permanent staff)/ approved letter request to attend training/conference (for ICS) |
| <input type="checkbox"/> | 6 | Copy of approved TR/TO for outside UPLB venues and Certificate of appearance/ participation/ attendance |
| <input type="checkbox"/> | 7 | Copy of invitation |
| <input type="checkbox"/> | 8 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

REIMBURSEMENT FOR FELLOWSHIP, STUDY PRIVILEGES & OTHER FACULTY & ADMIN BENEFITS

(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | Copy of Funding Check Memo (FCM) |
| <input type="checkbox"/> | 3 | Copy of Authorized/ Inclusion/ Breakdown of Benefits |
| <input type="checkbox"/> | 4 | Official Receipts |
| <input type="checkbox"/> | 5 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 6 | Copy of Proof of Enrollment |
| <input type="checkbox"/> | 7 | Copy of Tickets, Airplane Booking e-Ticket |
| <input type="checkbox"/> | 8 | Certifications and other documents |
| <input type="checkbox"/> | 9 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

**REIMBURSEMENT/PAYMENT OF SUPPLIES & REPAIR OF VEHICLE NOT TO EXCEED
P200,000**

(Sec. 52.1a Unforeseen Contingency/Immediate shopping mode)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|--|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS/BURS for GF/RF |
| <input type="checkbox"/> | 3 | Official Receipt/ Sales Invoice |
| <input type="checkbox"/> | 4 | Proof of cash payment if credit card was used |
| <input type="checkbox"/> | 5 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 6 | Approved justification for emergency/ unforeseen contingency/ letter request to go on immediate shopping |
| <input type="checkbox"/> | 7 | Purchase Request |
| <input type="checkbox"/> | 8 | At least one (1) Price Quotation |
| <input type="checkbox"/> | 9 | PAR for Equipment/ ICS for Semi-Expendables and Supplies |
| <input type="checkbox"/> | 10 | Post Inspection Report for Repairs |
| <input type="checkbox"/> | 11 | Report of waste material for replacement of parts |
| <input type="checkbox"/> | 12 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

Unit: _____

Checklist for:

PAYMENT OF PLANE FARE (TRAVEL EXPENSES) THROUGH TRAVEL AGENCY

(Please arrange the documents accordingly)

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1 | Disbursement Vouchers |
| <input type="checkbox"/> | 2 | 3 copies ORS/BURS for GF/RF |
| <input type="checkbox"/> | 3 | Billing/ Statement of Account |
| <input type="checkbox"/> | 4 | e-Ticket |
| <input type="checkbox"/> | 5 | Boarding Pass (Original) |
| <input type="checkbox"/> | 6 | Copy of Approval Travel Order (TO) |
| <input type="checkbox"/> | 7 | Copy of Certificate of Attendance |
| <input type="checkbox"/> | 8 | Other required documents based on the updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures) by:

(Signature over printed name)/(Date)

ANNEX 1: SAMPLE LIQUIDATION REPORT

		<i>Appendix 44</i>
LIQUIDATION REPORT		Serial No.: _____
Period Covered _____		Date: _____
Entity Name : _____		Responsibility Center Code: _____
Fund Cluster : _____		
PARTICULARS	AMOUNT	
Page 1		
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 _____ Signature over Printed Name Claimant	<input type="checkbox"/> B Certified: Purpose of travel / cash advance duly accomplish _____ Signature over Printed Name Immediate Supervisor	<input type="checkbox"/> C Certified: Supporting documents complete and proper _____ Signature over Printed Name Head, Accounting Division Unit JEV No.: _____ Date: _____
Date: _____	Date: _____	Date: _____

Source: Government Accounting Manual, Volume 2 (Appendix 44)
 (<https://www.coa.gov.ph/issuances/manuals/#110-2139-government-accounting-manual-gam-for-national-government-agencies>)

ANNEX 2: SAMPLE ITINERARY OF TRAVEL

<i>Appendix 45</i>								
ITINERARY OF TRAVEL								
Entity Name : _____				No.: _____				
Fund Cluster: _____								
Name : _____				Date of Travel : _____				
Position : _____				Purpose of Travel : _____				
Official Station : _____								
Date	Places to be visited (Destination)	TIME		Means of transportatio	Transp or-	Per Diem	Others	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.				Prepared by :				
				Signature over Printed Name				
				Approved by:				
Signature over Printed Name Immediate Supervisor				Signature over Printed Name Agency Head/Authorized Representative				

Page 1

Source: Government Accounting Manual, Volume 2 (Appendix 44)
 (<https://www.coa.gov.ph/issuances/manuals/#110-2139-government-accounting-manual-gam-for-national-government-agencies>)

ANNEX 3: REIMBURSEMENT EXPENSE RECEIPT

		<i>Appendix 46</i>
REIMBURSEMENT EXPENSE RECEIPT		
Entity Name: _____		Fund Cluster : _____
Date : _____		RER No. : _____
RECEIVED from _____		
<i>(Name)</i>		
		_____ the amount
<i>(Official Designation)</i>		
of _____	<i>(In Words)</i>	(P _____)
<i>(in</i>		
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>		
PAYEE		
Name/Signature _____		
Address _____		
WITNESS		
Name/Signature _____		
Address _____		

Source: Government Accounting Manual, Volume 2 (Appendix 45)

<https://www.coa.gov.ph/issuances/manuals/#110-2139-government-accounting-manual-gam-for-national-government-agencies>

Unit: _____

Checklist for:

PAYMENT OF CONTRACT OF SERVICES FOR PAKYAW LABOR (INDIVIDUALS)

(Please arrange the documents accordingly)

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 1 | Disbursement Voucher |
| <input type="checkbox"/> | 2 | 3 copies ORS for GF/BURS for RF |
| <input type="checkbox"/> | 3 | Purchase Request/Letter Request (for individuals) duly approved by proper authorities (PR, UIS generated) |
| <input type="checkbox"/> | 4 | Abstract of Quotations (AOQ) signed by proper authority depending on the mode of procurement |
| <input type="checkbox"/> | 5 | At least three (3) Request for Quotations (RFQ) |
| <input type="checkbox"/> | 6 | Contract of Service for Pakyaw Labor/ Labor & Materials/Individuals |
| <input type="checkbox"/> | 7 | Percentage of Accomplishment/ Accomplishment Report |
| <input type="checkbox"/> | 8 | Inspection and Acceptance Report |
| <input type="checkbox"/> | 9 | Approved request for payment of Contractor and End-User |
| <input type="checkbox"/> | 10 | Other required documents based on updates on Government Accounting and Auditing Rules & Regulations |

CERTIFICATION BY UNIT/ PROJECT:

Reviewed and certified complete (as to attachments & signatures)

by:

(Signature over printed name)/(Date)