



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF ABRA

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December 18, 2023


DIVISION MEMORANDUM

No. 10, s. 2023

TO : All SDO Officials, Division-based and Field Personnel and Staff

**Guidelines on the Reimbursement, Granting and Liquidation
of Cash Advances of Travel Expenses**

1. COA Circular No. 2023-004 dated June 14, 2023, entitled "Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012" provides the guidelines on the reimbursement, granting and liquidation of cash advances of travel expenses.
2. Travel shall cover only those that are urgent and extremely necessary, will involve the minimum expenditure and are beneficial to the office.
3. No cash advance shall be given unless for a legally authorized specific purpose.
4. No additional cash advance nor reimbursement of travel shall be allowed to any official or employee unless a proper accounting of the previous cash advance for travel is settled.
5. Liquidation of cash advance and reimbursement of travel expenses shall be made on the 5th day after the arrival thus, submission of proper and complete supporting documents (*Enclosure 1*) provided by the accounting unit must be complied.
6. Claims for reimbursement of travel expenses shall be submitted to the Accounting Unit on the 10th day of the following month, otherwise, it will be forfeited.
7. Immediate and widest dissemination of this Memorandum is desired.


AMADOR D. GARCIA SR., PhD, CESO VI
Schools Division Superintendent

Enc./s: List of Supporting Documents
CSBolante-OSDS-Finance



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LISTS OF SUPPORTING DOCUMENTS:

1.1 GRANTING OF CASH ADVANCES

- Local Travels
 - ✓ Duly Approved Office Order/ Travel Order
 - ✓ Duly Approved Itinerary of Travel
 - ✓ Certification from the Chief Accountant that previous cash advance has been fully liquidated and accounted for in the books
 - ✓ Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor
 - ✓ Letter of invitation of the host/sponsoring agency/organization

1.2 LIQUIDATION OF CASH ADVANCES

- ✓ Liquidation Report
- ✓ Approved Certificate of Travel Completed
- ✓ Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed
- ✓ Copy of previously approved Itinerary of Travel
- ✓ Copy of Office Order and the Supplemental Office Order or any proof supporting the change of schedule
- ✓ Certificate of Appearance or Attendance or in the absence thereof, photocopy of the received copy of Memo Transmittal of Back to Office Report/Narrative Report on trip undertaken/Report on Participation addressed to the agency head. The report, duly noted by the agency head or his authorized representative, shall contain, among others, the following information:
 - Highlights of the training/activity
 - Pictures preferably dated
 - Plan of action for knowledge sharing
 - Recommendations
- ✓ OR/eOR/AR or equivalent in case of refund of excess cash advance



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Additional Documentary Requirements

1.2.1 Local Travel

- ✓ Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company
- ✓ Certification by the Head of Agency as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for the official travel exceeded the prescribed rate per day (*certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts*)
- ✓ OR/eOR or CERR (for expenses amounting to P300 or less) or RER (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No.2021-001 dated June 24, 2021, or other amount that may be prescribed in the future. In case of payment of toll fees, the CERR/RER shall be supported with the toll fee rates.
- ✓ Hotel room/lodging bills with officials receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by Metro Manila Area, if the travel allowances being claimed include hotel room/lodging



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