


<b>(FORM-10)</b> 		Republic of the Philippines <b>Office of the Chief Minister</b> <b>Bangsamoro Autonomous Region in Muslim Mindanao</b> Bangsamoro Government Center, Cotabato City		<i>Received by Internal Audit Office:</i>
<b>STANDARDIZED DOCUMENTARY CHECKLIST (SDC) AND GUIDELINES          FOR PROCESSING OF PAYMENTS</b> <i>(in reference to COA Cir. 2012-001)</i>				<b>Control No.</b>
<b>CASH ADVANCES FOR FIELD ACTIVITY &amp; INTELLIGENCE AND CONFIDENTIAL EXP. [Version 9.0]</b>				
<b>Cash Advance for:</b> <input type="checkbox"/> Field Activity / Current Operating Expenses (COE) <input type="checkbox"/> Intelligence and Confidential Expense		<i>General Instructions:</i> <input checked="" type="checkbox"/> To avoid delays in processing, please make sure that all applicable documentary requirements are <b>completely attached</b> . <input checked="" type="checkbox"/> Please make sure that all attachments are <b>completely signed by authorized persons</b> . <input checked="" type="checkbox"/> To preserve the credibility of the documents attached, please avoid erasures or any form of alterations as much as possible. <input checked="" type="checkbox"/> Should there be any unavoidable alterations, please countersign beside it.		
<b>Granting of Cash Advances</b>		<b>Liquidation</b>		
<b><u>General Guidelines for granting of CAs:</u></b>  <i>Documentary requirements common to all CAs except for travels:</i> <input type="checkbox"/> Obligation Request and Status (ORS) <input type="checkbox"/> Disbursement Voucher (DV) <input type="checkbox"/> Authority of the accountable officer issued by the Head of the Agency or his representative indicating the maximum accountability & purpose of CA (for initial CA) <input type="checkbox"/> Certification from the Accountant that previous CAs have been liquidated and accounted for in the books <input type="checkbox"/> Approved application for bond/fidelity bond		<b><u>General Guidelines for liquidation of CAs:</u></b>  <i>The accountable officer shall liquidate CAs within the following period:</i> <ul style="list-style-type: none"> <li><b>Field operating expenses</b> – within 20 calendar days after the end of the year subject to replenishment as frequently as necessary during the year</li> <li><b>Intelligence &amp; Confidential Expense</b> - 1 month from the date the purpose of the cash advance was accomplished (COA Cir. 2003-002)</li> </ul> <p>*For projects beyond 1 month, a monthly progress liquidation report shall be submitted one month after the commencement of the project</p>		
<b>Field Activity / Current Operating Expenses (COE)</b>				
<input type="checkbox"/> Approved Budget for COE of the agency field office or agency activity in the field		<i>Same with CAs for salary and petty cash, depending on the nature of expense</i>		
<b>Intelligence and Confidential Expense (ICE)</b>				
<b><u>General Guidelines:</u></b>  Funds shall be utilized for the following purposes: 1. Purchase of information: <ul style="list-style-type: none"> <li>Relevant to the national security and peace and order</li> <li>Necessary for the formulation and implementation of policies, plans, programs, and projects</li> </ul> 2. Payments of rewards 3. Rentals and other incidental expenses related to the maintenance of safehouses 4. Purchase of supplies, materials, and equipment necessary for operation and/or projects 5. Others related expenses like incentive pay, transportation expenses, meals/snacks, billeting, representation and other incidental expenses 6. Special projects as approved by the program director involving covert or semi-covert psychological, counter insurgency, and peace and order activities		<b><u>General Guidelines for liquidation of ICE:</u></b> <input checked="" type="checkbox"/> Liquidation report SHALL NOT be coursed through the Agency Auditor but shall be submitted in a sealed envelope with a visible label "CONFIDENTIAL – For COA Chairman ONLY" directly to the Chairman's Office, COA thru registered mail, courier or authorized liaison officers <input checked="" type="checkbox"/> Address appearing in the envelope shall be as follows: COMMISSION ON AUDIT Commonwealth Avenue Quezon City <input checked="" type="checkbox"/> The report should have covering transmittal letter itemizing the documents being submitted. <input checked="" type="checkbox"/> If the liquidation voucher and supporting documents are in order, the COA Chairman or authorized representative shall issue a credit advice addressed to the Head of the Agency, Attention the Chief Accountant, copy furnished the Agency Auditor. <input checked="" type="checkbox"/> Subsequent CAs shall be issued only after issuance of Credit Advice or the submission of liquidation vouchers/reports for the previous CA to the COA Chairman. <input checked="" type="checkbox"/> 1 copy of the transmittal letter duly received by the Chairman or his representative must be forwarded to the Accountant and Agency Auditor for reference. <input checked="" type="checkbox"/> All liquidation vouchers and supporting papers shall be retained by the COA Chairman for safekeeping in his confidential file. However, duplicate copies of all these record and documents must be retained and filed by the accountable officer. <input checked="" type="checkbox"/> Additional Requirements: <ol style="list-style-type: none"> <li>Certified copy of the paid DV of the cash advance</li> <li>Certification of the Agency Head for the utilization of the ICE</li> <li>Approval of the President for the release of the ICE</li> <li>Covering SARO</li> <li>Copy of ORS</li> </ol>		
<b>RELEASED BY AMS</b>	<b>RECEIVED BY BUDGET DIVISION</b>	<input type="checkbox"/> <b>INCOMPLETE ATTACHMENTS</b>		<b>FORWARDED TO ACCOUNTING</b>
Date Released: _____ Responsible Person: _____	Date Received: _____ Responsible Person: _____	Date returned to the concerned office: _____ Responsible Person: _____	Date returned to Budget Division: _____ Responsible Person: _____	Date received by Accounting Division: _____ Responsible Person: _____
<b>FORWARDED TO FMS DIRECTOR</b>		<b>FORWARDED TO ASST. SENIOR MINISTER</b>		<b>FORWARDED TO CASH DIVISION</b>
Date Received: _____ Responsible Person: _____		Date received: _____ Responsible Person: _____		Date released: _____ Responsible Person: _____