


(FORM-8)		 <p>Republic of the Philippines Office of the Chief Minister Bangsamoro Autonomous Region in Muslim Mindanao Bangsamoro Government Center, Cotabato City</p>			Received by Internal Audit Office:		
STANDARDIZED DOCUMENTARY CHECKLIST (SDC) AND GUIDELINES FOR PROCESSING OF PAYMENTS <i>(in reference to COA Cir. 2012-001)</i>					Control No.		
FUND TRANSFERS TO IMPLEMENTING AGENCIES							<i>[Version 9.0]</i>
Transaction Type: <input type="checkbox"/> Transfer of Funds <input type="checkbox"/> Implementation and Liquidation <input type="checkbox"/> Transfer from TF to GF			<i>General Instructions:</i> <input checked="" type="checkbox"/> To avoid delays in processing, please make sure that all applicable documentary requirements are <u>completely attached</u> . <input checked="" type="checkbox"/> Please make sure that all attachments are <u>completely signed by authorized persons</u> . <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.				
Transfer of Funds				Implementation and Liquidation			
<input type="checkbox"/> Obligation Request and Status (ORS) <input type="checkbox"/> Disbursement Voucher (DV) <input type="checkbox"/> Copy of MOA/Trust Agreement <input type="checkbox"/> Copy of approved Program of Work (for infrastructure) <input type="checkbox"/> Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (for other projects) <input type="checkbox"/> Certification from the Accountant that funds previously transferred to the Implementing Agency (IA) has been liquidated and accounted for in the books <input type="checkbox"/> Copy of the OR issued by the IA to the Source Agency acknowledging the receipt of funds transferred (for post-audit)				<i>Implementing Agency:</i> <input type="checkbox"/> Necessary supporting documents depending on the nature of transactions <input type="checkbox"/> Copy of MOA/Trust Agreement <input type="checkbox"/> Copy of OR upon receipt of funds transferred <input type="checkbox"/> Copy of OR issued by the Source Agency evidencing the refund of unutilized balance			
Liquidation				Transfer from TF to the GF for unspent balances			
<i>Source Agency:</i> <input type="checkbox"/> Report of Checks Issued and Report of Disbursements certified correct by the Accountant and approved by the Head of the IA <input type="checkbox"/> Copy of OR issued for the refund of unexpended/unutilized balance of fund transferred				<input type="checkbox"/> Report of Receipt, Disbursement and Fund Balance certified by Accountant <input type="checkbox"/> Related MOA/ Trust Agreement or MOU governing the utilization of funds and disposition of balance thereof <input type="checkbox"/> Letter of IA to Source Agency to transfer the unexpended balance to the TF duly approved by the Source Agency, if the disposition thereof has not been provided in the MOA / Trust Agreement / MOU			
RELEASED BY AMS		RECEIVED BY BUDGET DIVISION		<input type="checkbox"/> INCOMPLETE ATTACHMENTS		FORWARDED TO ACCOUNTING	
Date Released: _____		Date Received: _____		Date returned to the concerned office: _____		Date returned to Budget Division: _____	
Responsible Person: _____		Responsible Person: _____		Responsible Person: _____		Responsible Person: _____	
FORWARDED TO FMS DIRECTOR			FORWARDED TO ASST. SENIOR MINISTER		FORWARDED TO CASH DIVISION		
Date Received: _____			Date received: _____		Date received: _____		Date released: _____
Responsible Person: _____			Responsible Person: _____		Responsible Person: _____		Responsible Person: _____