


(FORM-9) 		Republic of the Philippines Office of the Chief Minister Bangsamoro Autonomous Region in Muslim Mindanao Bangsamoro Government Center, Cotabato City		<i>Received by Internal Audit Office:</i>							
STANDARDIZED DOCUMENTARY CHECKLIST (SDC) AND GUIDELINES FOR PROCESSING OF PAYMENTS <i>(in reference to COA Cir. 2012-001)</i>				Control No.							
CASH ADVANCES FOR PAYROLL AND PETTY CASH FUND <i>[Version 9.0]</i>											
Transaction Type: <input type="checkbox"/> CA for Payroll Fund <input type="checkbox"/> CA for Petty Cash Fund <input type="checkbox"/> Replenishment of Petty Cash Fund		<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.									
Granting of Cash Advances			Liquidation								
<i>General Guidelines for granting of CAs:</i> <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			<i>General Guidelines for liquidation of CAs:</i> <i>The accountable officer shall liquidate CAs within the following period:</i> <ul style="list-style-type: none"> • Salaries, wages, allowances, etc. – within 5 calendar days after the end of pay period • Petty Cash Fund (PCF) – as soon as the disbursements reaches 75% or as needed, the PCF shall be replenished which shall be equal to the total amount of expenditures made therefrom. In case of termination, resignation, retirement or dismissal of the PCF custodian, immediately thereafter. 								
Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses											
<i>Additional documentary requirements:</i> <input type="checkbox"/> Approved contracts (for initial payment) <input type="checkbox"/> Approved payroll/list of payees indicating net payments <input type="checkbox"/> Approval/authority or legal basis to pay any allowance/salaries/wages/fringe benefits <input type="checkbox"/> Daily time record (DTR) approved by the supervisor			<input type="checkbox"/> Report of Disbursements certified correct by the accountable officer <input type="checkbox"/> Approved payrolls/vouchers duly acknowledged/signed by the payee/s <input type="checkbox"/> Approved DTRs or Certificate of Service <input type="checkbox"/> Approved application for leave <input type="checkbox"/> In case of payment of personnel under the "job order" status, duly verified/accepted accomplishment report <input type="checkbox"/> Official Receipt (OR) in case of refund for unclaimed salaries <input type="checkbox"/> Authority from the claimant and identification documents, if claimed by the person other than the payee <input type="checkbox"/> Others, depending on the nature of expense								
Petty Cash Fund											
<i>Additional documentary requirements:</i> <input type="checkbox"/> Approved estimates of petty expenses for one month			<i>Petty Cash Fund Replenishment:</i> <input type="checkbox"/> Summary of Petty Cash Vouchers <input type="checkbox"/> Report of Disbursements <input type="checkbox"/> Petty Cash Replenishment Report <input type="checkbox"/> Approved purchase request with certificate of Emergency Purchase, if necessary <input type="checkbox"/> Bills, receipts, sales invoices <input type="checkbox"/> Certificate of inspection and acceptance <input type="checkbox"/> Report of Waste Materials in case of replace/repair <input type="checkbox"/> Approved trip ticket for gasoline expenses <input type="checkbox"/> Canvass from at least 3 suppliers for purchases involving ₱1,000 and above, except for purchases made while on travel <input type="checkbox"/> Summary/Abstract of Canvass <input type="checkbox"/> Petty Cash Vouchers duly accomplished and signed <input type="checkbox"/> OR in case of refund <input type="checkbox"/> For reimbursement of toll receipts: toll receipts / trip tickets <input type="checkbox"/> Others, depending on the nature of expense								
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:		Date received by Accounting Division:			
Responsible Person:		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:		