



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF LUCENA CITY



05 Feb 2025

DIVISION MEMORANDUM

No. 055, s. 2025

SUBMISSION OF CLAIMS FOR TRAVELLING AND TRAINING EXPENSES

- TO:** OIC – Asst. Schools Division Superintendent
Chief Education Supervisors – SGOD & CID
Public Elementary and Secondary School Heads
All Others Concerned
1. Pursuant to COA Circular No. 2012-001 “Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions”, accountable officer shall liquidate cash advances for travelling expenses within 30 days after the return of the official/employee concerned to the official station for local travel.
 2. In consonance with the set deadline for liquidation, all claims for travelling and training expenses shall also be submitted to the Finance Services office on or before the 30th day after the completion of travel or conduct of training.
 3. Immediate dissemination of this Memorandum is desired.

SUSAN DL. ORIBIANA
Schools Division Superintendent

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For the Schools Division Superintendent

Reference: COA Circular No. 2012-001

Edenia O. Libranda
EDENIA O. LIBRANDA
Chief Education Supervisor
Officer-in-Charge
Office of the Assistant Schools Division Superintendent

OSDS/ACCT / RGM / DM – Submission of Claims for Travelling and Training Expenses
001 / 02/05/2025

Date: *02/05/2025*



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Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

No.: 2012-001
Date: JUN 14 2012

CIRCULAR

TO : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and/or Controlled Corporations, COA Assistant Commissioners, COA Directors, COA Auditors and All Others Concerned

SUBJECT : Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions

This Circular is issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of this Commission. It supersedes all other COA Circulars, Resolutions, Memoranda and issuances inconsistent herewith.

The Circular shall take effect after fifteen (15) days from publication in newspaper of general circulation.

Quezon City, Philippines.


MA. GRACIA M. PULIDO TAN
Chairperson


JUANITO G. ESPINO, JR.
Commissioner


HEIDI L. MENDOZA
Commissioner

- Acceptance of the nominees as participants (issued by the foreign country)
- Programme Agenda and Logistics Information
- Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books

1.2 Liquidation of Cash Advances

General Guidelines

The accountable officer shall liquidate cash advances within the following period:

- Salaries, Wages, Allowances, Honoraria and Other Similar Payments – within five calendar days after the end of the pay period
- Field Operating Expenses – within 20 calendar days after the end of the year subject to replenishment as frequently as necessary during the year
- Petty Cash Fund (PCF) – as soon as the disbursements reaches 75 percent 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.
- Traveling Expenses – within 30 days after the return of the official/employee concerned to his official station for local travel and within 60 days after the return of the official/employee concerned to the Philippines in the case of foreign travel.
- Special purpose – as soon as the purpose of the cash advance has been served.

Documentary Requirements

1.2.1 Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses

- Report of Disbursements certified correct by the accountable officer
- Approved payrolls/vouchers duly acknowledged/signed by the payee/s
- Approved daily time records (DTRs) or Certificate of Service
- Approved application for leave
- In case of payment of personnel under the “job order” status, duly verified/accepted accomplishment report
- Official Receipt (OR) in case of refund for unclaimed salaries
- Authority from the claimant and identification documents, if claimed by person other than the payee
- Such other pertinent supporting documents as are required by the nature of expense

1.2.2 Petty Cash Fund

- Summary of Petty Cash Vouchers
- Report of Disbursements
- Petty Cash Replenishment Report
- Approved purchase request with certificate of Emergency Purchase, if necessary
- Bills, receipts, sales invoices
- Certificate of inspection and acceptance
- Report of Waste Materials in case of replacement/repair
- Approved trip ticket, for gasoline expenses