



CENTRAL LUZON STATE UNIVERSITY

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Office of the University President

Memorandum No.: 02-14-2017 (04)

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TO: VPs, DEANS, DIRECTORS, HEADS OF OFFICES/UNITS
FROM: The University President
SUBJECT: DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT
TRANSACTIONS
DATE: February 14, 2017

Pursuant to the provisions of COA Circular No. 2012-001 dated June 14, 2012 Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions, the checklist of requirements is hereto provided for strict adherence.

The End-User Units and other concerned offices must ensure that the particular checklist is attached to all transactions so that the requirements will be completed prior to their processing.


TERESO A. ABELLA
University President

Cc: COA Resident Auditor
Records

Grant of Cash Advance – Local Travel

- 1. Travel Order
- 2. Itinerary of Travel
- 3. Certification from Accountant that previous cash advance has been liquidated
- 4. Invitation letter
- 5. DV, BUR/ObR, JEV
- 6. Other documents to support claim

Liquidation of Cash Advance – Local Travel

- 1. Liquidation Report
- 2. OR in case of refund of excess of CA
- 3. Certificate of Travel Completed
- 4. Certificate of Appearance/Attendance
- 5. Copy of previously approved Itinerary of Travel
- 6. Revised Itinerary of Travel if previous approved IT was not followed
- 7. Revised/supplemental Office Order or any proof supporting change of schedule
- 8. Certification by the Univ. President as to the absolute necessity of the expenses if expenses incurred exceeded P800/day
- 9. Hotel room/lodging bills with official receipts
- 10. OR for registration
- 11. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
- 12. DV; BUR/ObR and JEV (w/reimbursement)
- 13. Other documents to support claim

Grant of Cash Advance – Foreign Travel

- 1. Travel Order (with Travel Authority)
- 2. Itinerary of Travel
- 3. Letter of invitation of host/agency
- 4. Invitation letter
- 5. Three (3) quotations of travel agencies/equivalent (for plane fare)
- 6. Flight itinerary
- 7. UNDP rate for daily subsistence allowance (if applicable)
- 8. Dollar to peso exchange rate at the date of grant of cash advance
- 9. Certification from Accountant that previous cash advance has been liquidated
- 10. In case of seminars/trainings
 - Invitation addressed to the agency inviting participants (issued by foreign country)
 - Acceptance of nominees as participants (issued by foreign country)
 - Program Agenda and Logistics Information
- 11. DV, BUR/ObR, JEV
- 12. Other documents to support claim

Liquidation of Cash Advance – Foreign Travel

- 1. Liquidation Report
- 2. OR in case of refund of excess of CA
- 3. Certificate of Travel Completed
- 4. Certificate of Appearance/Attendance
- 5. Copy of previously approved Itinerary of Travel
- 6. Revised Itinerary of Travel if previous approved IT was not followed
- 7. Revised/supplemental Office Order or any proof supporting change of schedule
- 8. Certification by the Univ. President as to the absolute necessity of the expenses if expenses incurred exceeded P800/day
- 9. Hotel room/lodging bills with official receipts
- 10. OR for registration
- 11. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
- 12. Narrative report on trip undertaken/ report on participation
- 13. DV; BUR/ObR and JEV (w/reimbursement)
- 14. Other documents to support claim

Grant of Cash Advance – Petty Cash Fund

- 1. Approved estimates of petty expenses for one month
- 2. DV, BUR/ObR, JEV

Liquidation of Cash Advance – Petty Cash Fund

- 1. Summary of Petty Cash Vouchers
- 2. Report of Disbursements
- 3. Petty Cash Replenishment Report
- 4. Approved Purchase Request (indicate specific purpose) with CEP (if applicable)
- 5. Bills, receipts, sales invoices
- 6. Inspection and Acceptance Report
- 7. Report of Waste Materials (replacement/repair)
- 8. Approved trip ticket (fuel expenses)
- 9. At least three canvass for purchases P1,000 and above
- 10. Purchase Order (P1,000 and above)
- 11. Pre- and post-repair report (minor repairs)
- 12. Abstract of canvass
- 13. Petty Cash Vouchers duly accomplished and signed
- 14. OR in case of refund
- 15. Other documents to support claim

Honoraria – Bids and Awards Committee

- 1. Office order and authorization to collect honoraria
- 2. Minutes of BAC meeting
- 3. NOA to the winning bidder
- 4. Certification that procurement involves competitive bidding
- 5. Attendance sheet listing names of attendees to the BAC Meeting
- 6. DV, BUR/ObR, JEV

Honoraria – Teaching Personnel Outside Regular Office Hours or In Excess of Required Load

- 1. Certification from the Registrar/Dean of College that the load is in excess of the regular load or outside the regular office hours
- 2. Schedule of classes indicating the designated teaching personnel
- 3. Certificate of actual conduct of classes and/or Accomplishment Report
- 4. Approved DTR/Service Report
- 5. DV, BUR/ObR, JEV

Honoraria – Governing Boards

- 1. Appointment/designation as member of the Board
- 2. Certification that claimant is not an appointee to a regular position who receives salaries, regular allowances and other benefits
- 3. Minutes of meeting
- 4. Attendance sheet certified by the Board Secretary
- 5. DV, BUR/ObR, JEV

Honoraria – Lecturer/Coordinator

- 1. Office order and authorization to collect honoraria
- 2. Coordinator's report on lecturer's schedule
- 3. Course Syllabus/Program of Lectures
- 4. Duly approved DTR
- 5. DV, BUR/ObR, JEV

Honoraria – Special Projects

- 1. Office order and authorization to collect honoraria
- 2. Certificate of completion of project deliverables and accepted by University President
- 3. Special Project Plan
- 4. Performance Evaluation Plan
- 5. Terms of Reference
- 6. DV, BUR/ObR, JEV

Honoraria – S & T Activities

- 1. Office order and authorization to collect honoraria
- 2. Accomplishment report accepted by University President
- 3. Plan/Program of Activities
- 4. DV, BUR/ObR, JEV

Overtime Pay

- 1. Overtime authority
- 2. Overtime work program
- 3. Quantified overtime accomplishment duly signed by the employee and supervisor
- 4. Certificate of service or duly approved DTR
- 5. Justification to render overtime work
- 6. DV, BUR/ObR, JEV

Utility Expenses

- 1. Statement of Account/Bill
- 2. Invoice/Official Receipt or machine validated statement of account/bill
- 3. DV, BUR/ObR, JEV

Telephone/Communication Services

- 1. Statement of Account/Bill
- 2. Invoice/Official Receipt or machine validated statement of account
- 3. Certification by University President/authorized representative that all calls are official calls
- 4. DV, BUR/ObR, JEV

Procurement – Shopping

- 1. Purchase Request (indicate specific purpose) and Program of Work (if infrastructure projects including repairs)
- 2. APP/PPMP
- 3. BAC Resolution recommending mode of procurement and approved by University President
- 4. Proof of posting of invitation (above P50,000 as required by PhilGEPS as required by PhilGEPS)
- 5. At least three price quotations (P1,000 and above)
- 6. Abstract of quotations
- 7. Statement that supplier/contractor is not blacklisted/barred from bidding
- 8. Sworn affidavit that supplier/contractor is not related to the University President up to the 3rd civil degree
- 9. Purchase Order/Contract
- 10. BUR/OBR
- 11. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 12. Inspection and acceptance report
- 13. PAR/ICS (if applicable)
- 14. Warranty (if applicable)
- 15. Proof of posting of NOA, NTP and Contract (above P50,000 as required by PhilGEPS)
- 16. DV, JEV

Procurement – Small Value Procurement

- 1. Purchase Request (indicate specific purpose) and Program of Work (if infrastructure projects including repairs)
- 2. APP/PPMP
- 3. BAC Resolution recommending mode of procurement and approved by University President
- 4. Proof of posting of invitation (above P50,000 as required by PhilGEPS)
- 5. Letter/invitation to submit proposals
- 6. At least three price quotations (P1,000 and above)
- 7. Abstract of quotations
- 8. Statement that supplier/contractor is not blacklisted/barred from bidding
- 9. Sworn affidavit that supplier/contractor is not related to the University President up to the 3rd civil degree
- 10. Purchase Order/Contract
- 11. BUR/OBR
- 12. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 13. Inspection and acceptance report
- 14. PAR/ICS (if applicable)
- 15. Warranty (if applicable)
- 16. Proof of posting of NOA, NTP and Contract (above P50,000 as required by PhilGEPS)
- 17. DV, JEV

Procurement – Direct Contracting

- 1. Purchase Request (indicate specific purpose) and Program of Work (if infrastructure projects including repairs)
- 2. APP/PPMP
- 3. BAC Resolution recommending mode of procurement and approved by University President
- 4. Letter/invitation to selected supplier/distributor to submit price quotation
- 5. Certificate of exclusive distributorship
- 6. Certification that there are no sub-dealers/substitute
- 7. Certification of BAC in case of critical plant components/ maintain standards
- 8. Survey to determine that there are no sub-dealers/substitute
- 9. Statement that supplier/contractor is not blacklisted/barred from bidding
- 10. Sworn affidavit that supplier/contractor is not related to the University President up to the 3rd civil degree
- 11. Purchase Order/Contract
- 12. BUR/OBR
- 13. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 14. Inspection and acceptance report
- 15. PAR/ICS (if applicable)
- 16. Warranty (if applicable)
- 17. DV, JEV

Procurement – Two Failed Biddings

- 1. Purchase Request (indicate specific purpose) and Program of Work (if infrastructure projects including repairs)
- 2. APP/PPMP
- 3. BAC Resolution recommending mode of procurement and approved by University President
- 4. Proof of posting of invitation (above P50,000 as required by PhilGEPS)
- 5. Agency's offer for negotiations
- 6. BAC Certification on failure of bidding for the second time
- 7. Evidence of invitation of observers
- 8. Eligibility documents in case of infrastructure projects
- 9. Price quotations/bids/final offers from at least three invited suppliers
- 10. Abstract of submitted price quotations
- 11. BAC Resolution recommending LCRB approved by the University President
- 12. Statement that supplier/contractor is not blacklisted/barred from bidding
- 13. Sworn affidavit that supplier/contractor is not related to the University President up to the 3rd civil degree
- 14. Purchase Order/Contract
- 15. BUR/OBR
- 16. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 17. Inspection and acceptance report
- 18. PAR/ICS (if applicable)
- 19. Warranty (if applicable)
- 20. Proof of posting of NOA, NTP and Contract (above P50,000 as required by PhilGEPS)
- 21. DV, JEV

Procurement – Emergency Cases

This mode shall be resorted only in case of imminent danger to life or property during a state of calamity, or when time is of the essence arising from natural or man-made calamities or other causes where immediate action is necessary to prevent damage to or loss of life or property, or to restore vital public services infrastructure facilities and other public utilities.

- 1. Purchase Request (indicate specific purpose) and Program of Work (if infrastructure projects including repairs)
- 2. BAC Resolution recommending mode of procurement and approved by University President
- 3. Justification as to the necessity of purchase
- 4. At least one price quotation
- 5. Purchase Order/Contract
- 6. BUR/OBR
- 7. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 8. Inspection and acceptance report
- 9. PAR/ICS (if applicable)
- 10. Warranty (if applicable)
- 11. DV, JEV

Hired Vehicle

- 1. Request for hiring of vehicle approved by concerned VP
- 2. Certification from Motor Pool re: no available vehicle on date of travel
- 3. Contract duly acknowledged
- 4. Certification of services rendered
- 5. Evidence of receipt of payment (hired vehicle)
- 6. Certificate of Travel Completed
- 7. Certificate of Appearance/Attendance
- 8. Travel Order
- 9. Copy of previously approved Itinerary of Travel
- 10. Revised Itinerary of Travel if previous approved IT was not followed
- 11. Revised/supplemental Office Order or any proof supporting change of schedule
- 12. DV, BUR/ObR, JEV

Grant of Cash Advance – Foreign Travel Using University Income

- 1. Application for financial support endorsed by concerned officials and approved by University President and AdCo
- 2. Travel Order (with Travel Authority)
- 3. Itinerary of Travel
- 4. Letter of invitation of host/agency
- 5. Invitation letter
- 6. Three (3) quotations of travel agencies/equivalent (for plane fare)
- 7. Flight itinerary
- 8. UNDP rate for daily subsistence allowance (if applicable)
- 9. Dollar to peso exchange rate at the date of grant of cash advance
- 10. Certification from Accountant that previous cash advance has been liquidated
- 11. In case of seminars/trainings
 - Invitation addressed to the agency inviting participants (issued by foreign country)
 - Acceptance of nominees as participants (issued by foreign country)
 - Program Agenda and Logistics Information
- 12. DV, BUR/ObR, JEV
- 13. Other documents to support claim

Liquidation of Cash Advance – Foreign Travel Using University Income

- 1. Liquidation Report
- 2. OR in case of refund of excess of CA
- 3. Certificate of Travel Completed
- 4. Certificate of Appearance/Attendance
- 5. Copy of previously approved Itinerary of Travel
- 6. Revised Itinerary of Travel if previous approved IT was not followed
- 7. Revised/supplemental Office Order or any proof supporting change of schedule
- 8. Certification by the Univ. President as to the absolute necessity of the expenses if expenses incurred exceeded P800/day
- 9. Hotel room/lodging bills with official receipts
- 10. OR for registration
- 11. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
- 12. Narrative report on trip undertaken/ report on participation
- 13. DV; BUR/ObR and JEV (w/reimbursement)
- 14. Other documents to support claim

Procurement – Meals and Snacks

- 1. Purchase Request (indicate specific purpose)
- 2. APP
- 3. BAC Resolution recommending mode of procurement and approved by University President
- 4. Proof of posting of invitation (above P50,000 as required by PhilGEPS)
- 5. At least three price quotations (P1,000 and above)
- 6. Abstract of quotations
- 7. Purchase Order/Contract
- 8. BUR/OBR
- 9. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 10. Statement of Account
- 11. Minutes of meeting/highlights
- 12. Attendance sheet
- 13. Certification that expenses claimed were incurred in the performance of official duties and spent for public purposes (OP Memo No. 11-05-2008-04)
- 14. Inspection and acceptance report
- 15. Proof of posting of NOA, NTP and Contract (above P50,000 as required by PhilGEPS)
- 16. DV, JEV

Repair and Maintenance of Motor Vehicles

- 1. Purchase Request (indicate specific purpose)
- 2. APP
- 3. Pre-repair Inspection Report
- 4. Report of waste materials
- 5. Copy of document indicating history of repair
- 6. BAC Resolution recommending mode of procurement and approved by University President
- 7. Proof of posting of invitation (above P50,000 as required by PhilGEPS)
- 8. At least three price quotations (P1,000 and above)
- 9. Abstract of quotations
- 10. Purchase Order/Contract
- 11. BUR/OBR
- 12. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 13. Post-repair inspection report
- 14. Warranty certificate (if applicable)
- 15. Inspection and acceptance report
- 16. Proof of posting of NOA, NTP and Contract (above P50,000 as required by PhilGEPS)
- 17. DV, JEV

Repair of Motor Vehicles During Official Travel

- 1. Purchase Request (indicate specific purpose)
- 2. Report of waste materials
- 3. Copy of document indicating history of repair
- 4. Trip Ticket
- 5. BUR/OBR
- 6. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 7. Post-repair inspection report
- 8. Warranty certificate (if applicable)
- 9. Inspection and acceptance report
- 10. DV, JEV

Gasoline, Oil and Lubricants

- 1. Purchase Request (indicate specific purpose)
- 2. APP
- 3. At least three price quotations (P1,000 and above)
- 4. Abstract of quotations
- 5. Purchase Order/Contract
- 6. Trip Ticket (motorcycles)
- 7. BUR/OBR
- 8. Original copy of delivery/sales invoice signed by supplier and received by Property Officer & OR (if reimbursement)
- 9. Inspection and acceptance report
- 10. Fuel consumption report
- 11. DV, JEV