

Chapter:	Finance	Section: Payment
Topic:	Mandatory Supporting Documents for Financial Transactions	

I. POLICY STATEMENT

The Center requires that all financial transactions are supported by documents to attest the validity of claims or transactions. This shall enhance the efficiency in the Center's operations with established standards and compliance.

II. GUIDELINES

- A. All supporting documents shall be originals unless stated in the Memorandum of Agreement/Understanding or contract that the original documents are required to be submitted to donors and therefore are kept on file by the concerned Office/Department/Unit.
- B. SEARCA shall be the payee in all official receipts and invoices.
- C. The supporting documents must be sufficient for the payment of specific claims and should not be questionable in terms of funding, legality, regularity, necessity, or economy of the expenditure or transaction.
- D. The prescribed checklist of mandatory supporting documents for financial transactions are as follows:
 1. All Purchases
 - i. Approved Purchase Requisition (PR)
 - ii. Summary of items requiring a Purchase Order (PO), if applicable
 - iii. PO/Contract
 - iv. Copy of dealer's or supplier's invoice [with "INSPECTED" mark of the General Services Unit (GSU) – Property Management or the Committee on Bids and Awards (CBA) for items subject to bidding]
 - v. Receiving Report or Memorandum Receipt
 2. Purchase through Bidding
 - i. Contract of work
 - ii. Letter of award by CBA
 3. Repair of Fixed Assets
 - i. Job request
 - ii. Conformed job offer/price quotation or job contract
 - iii. Waste material report if repair involves replacement of parts
 - iv. Certificate of Work Accomplished (COWA), with "work inspected/evaluated" mark by the Internal Audit Unit (IAU) or CBA if amount is subject to bidding.
 4. Construction/Improvements
 - i. Initial Payment
 - a. Winning bidder's offer
 - b. Notice to Proceed/ Letter of award by CBA
 - c. Bond of winning bidder, if applicable
 - d. COWA
 - ii. Succeeding Payments
 - a. Statement of Account/Bill of Contractor
 - b. COWA (see note on item 3.iv)
 - iii. Final Payment
 - a. Statement of Account/Bill of Contractor
 - b. COWA (see note on item 3.iv)

5. Official Travel
 - i. Approved Travel Request (TR), Air Travel Request (ATR), and Travel Arrangement Order (TAO)
 - ii. Used conveyance tickets
 - iii. Summary of expenses incurred and supporting documents
6. Attendance to Training/Seminars/Conferences
 - i. Approved Training, Seminar, Workshop & Conference (TSWC) form
7. Payment for Personal Services
 - i. Contract of Work
 - ii. COWA
 - iii. Affidavit (Declaration of Current Year's Gross Income) (if not presented, subject to 15% tax)
8. Payment of Drivers' Per Diems and Toll/Parking Fees
 - i. Trip Ticket (TT) duly signed by the passenger and guard on duty on kilometer reading
 - ii. Supporting receipts (parking fees, toll fees, meals receipts, etc.)
9. Revolving Fund Disbursements and Replenishment
 - i. For purchases of non-stock goods and materials
 - a. Approved Revolving Fund Availment Slip (RFAS)
 - b. Official receipt or cash invoice (non-food supplies stamped "INSPECTED" and signed by authorized GSU staff)
 - c. Summary of supplies to be purchased
 - d. Custodial Receipt for the purchase of fixed assets, if applicable
 - e. Receiving Report, if applicable
 - f. Approved Purchase Requisition with available budget balance, if applicable
 - ii. For emergency repair expenses
 - a. Approved Request for RFAS
 - b. Approved Job Request
 - c. Signed job completion if applicable
 - d. Original official receipts for payments made
 - e. Waste materials report, if applicable
 - iii. For driver's per diem, parking and toll fees, and other emergency expenses incurred during an official trip
 - a. Approved Request for RFAS
 - b. Approved TT signed by the passenger (in the absence of an approved TT, approved TR verified by the guard-on-duty (with a notation on the passenger's departure/arrival)
 - c. Original parking and toll fee receipts
 - d. Original official receipts for payments made
10. Consultant's Fee/Honorarium/Professional Fee
 - i. Contract or Award Letter
 - ii. Affidavit (Declaration of Current Year's Gross Income (if not presented, subject to 15% tax)
 - iii. SEARCA Activity Participation Involvement Form (SAPIF), if applicable
 - iv. COWA
11. Request for Cash Advance
 - i. Travel
 - a. Approved Request for Cash Advance
 - b. TR or ATR

- ii. Supplies
 - a. Approved Request for Cash Advance
 - b. Approved PR or summary of items that require PO (in the case of GSU only)
12. Closing of Cash Advance
- i. Travel
 - a. Approved Liquidation of Cash Advance
 - b. TR or ATR
 - c. Used conveyance tickets
 - d. Summary of expenses incurred and supporting documents
 - e. Invitations for Speakers (applicable for reimbursements of Resource Persons travel expenses)
 - ii. Supplies
 - a. Approved Liquidation of Cash Advance
 - b. Receiving Report
 - c. Copy of dealer/suppliers invoice and official receipts (with GSU's "INSPECTED" mark)