



REPUBLIKA NG PILIPINAS
KAGAWARAN NG KATARUNGAN
PANGASIWAAN SA PATALAAN NG LUPAIN
(LAND REGISTRATION AUTHORITY)
East Avenue cor. NIA Road
Quezon City

LRA CIRCULAR No. 06 - 2016

TO : **ALL CONCERNED**
This Authority

SUBJECT : **CHECKLIST OF *ADDITIONAL* DOCUMENTARY REQUIREMENTS IN THE REIMBURSEMENT/CLAIMS FOR PAYMENT OF OFFICIAL EXPENSES UNDER MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) AND LIQUIDATION OF CASH ADVANCES**

DATE : 05 May 2016

Pursuant to COA Circular No. 2012-001 and for a sound internal control system and further, to facilitate the processing of all payments incurred for official expenses of the Authority, the following additional documentary requirements must necessarily be attached to each Disbursement Voucher, to wit:

A. REIMBURSEMENT OF TRAVELLING EXPENSES

1. Approved Travel Order (signed by the agency head)
2. Certificate of Appearance
3. Official Receipts or Cash Invoices / RER
4. Airline Ticket/Bus Ticket/ Ship Ticket
5. Terminal Fee Ticket (in case of air transport)
6. Approved Itinerary of Travel (Appendix A)
7. Certificate of Travel Completed (Appendix B)

B. REIMBURSEMENT OF EXPENSES FOR PURCHASE OF SUPPLIES AND/OR MATERIALS

1. Official Receipts or Cash Invoices
2. Duly Filled-up and signed Purchase Request Form
3. Certification as to Non-Availability of said supplies/materials coming from the Property and Supply Section or Certification that the items were purchased under the stress of emergency.
4. Summary/Statement of Expenses
5. Duly Filled-up and signed Petty Cash Voucher Form (*if payment was taken from Cash Advance of Special Disbursing Officers*)
6. At Least Three (3) Canvass / Price Quotations (in certain instances)
7. Inspection and Acceptance Report (in certain instances)
8. Purchase Order (in certain instances)

C. .REIMBURSEMENT OF EXPENSES FOR MAILING

1. Official Receipts or Cash Invoices
2. Photocopy of the official documents transmitted *(If voluminous, a Certification on what documents/materials were mailed will suffice)*
3. Summary/Statement of Expenses
4. Duly Filled-up and signed Petty Cash Voucher Form *(if payment was taken from Cash Advance of Special Disbursing Officers)*

D. REIMBURSEMENT OF EXPENSES FOR REPAIR AND MAINTENANCE OF LRA BUILDINGS AND ITS PREMISES AND OFFICE EQUIPMENT

1. Official Receipts or Cash Invoices
2. Written request for authority to cause the repair and justification for the same. The extent of the repairs to be undertaken must be stated in the request.
3. At least three (3) Canvass Quotations from different suppliers/Contractors.
4. Duly Filled-up and signed Purchase Request Form
5. Certificate of Good Running Condition for repairs on equipment or other applicable parts of building.
6. Photos of building parts for repair (If available)
7. Contract of Services for labor plus Acknowledgement Receipt of payment if Laborer has no receipt.
8. Duly Filled-up and signed Petty Cash Voucher Form *(if payment was taken from Cash Advance of Special Disbursing Officers)*
9. Notice to Proceed (in certain instances)
10. Work/Job Order (in certain instances)
11. Inspection Report / Certification of Acceptance (in certain instances)

E. REIMBURSEMENT OF EXPENSES FOR REPAIR AND MAINTENANCE OF LRA VEHICLE

1. Official Receipts or Cash Invoices
2. Request for Inspection **(FORM 1)**
3. Request for repair/maintenance **(FORM 2)**
4. Waste material report *(If spare parts were purchased)*
5. Duly Filled-up and signed Purchase Request Form
6. Duly Filled-up and signed Petty Cash Voucher Form *(if payment was taken from Cash Advance of Special Disbursing Officers)*
7. Work / Job Order
8. Inspection Report

F. REIMBURSEMENT OF MEAL EXPENSES DURING OFFICIAL MEETINGS in the CENTRAL OFFICE

1. Official Receipts or Cash Invoices
2. Duly Filled-up and signed Purchase Request Form
3. Notice of Meeting or Invitation/Memorandum to this effect
4. Registry of Attendees
5. Duly Filled-up and signed Petty Cash Voucher Form *(if payment was taken from Cash Advance of Special Disbursing Officers)*

G. REIMBURSEMENT OF UTILITY EXPENSES

1. Official Receipts or Cash Invoices
2. Statement of Account/Billing Statement (ORIGINAL COPY)
3. Electric Meter Monitoring Form (EEMF), (*applies to electric billings where there is payment sharing between LRA and LARES.*)
4. Certification of "Official Call" (*For Telephone expenses where there are personal calls incorporated in the Billing Statement*) Otherwise, the attachment of the proof of payment of those personal calls is required.

H. LIQUIDATION/REPLENISHMENT OF CASH ADVANCES OF SPECIAL DISBURSING OFFICERS IN THE CENTRAL OFFICE

1. Report of Liquidation/Replenishment
2. Fidelity Bond (*Confirmation from Bureau of Treasury*)
3. Office Order/Designation as Disbursing Officer
4. Official Receipts / Cash Invoices duly supported by:
 - Duly Filled-up and signed Purchase Request Form
 - Petty Cash Voucher Form duly filled-up and signed
 - Contract/Agreement for Labor Services
 - Certification of good running condition for repaired equipment or building parts
 - Notice to Proceed (in certain instances)
 - Certificate of Acceptance (in certain instances)
 - For Gasoline/Toll Fee Expenses
 - Duly accomplished Trip Ticket
 - Assignment Order for outside Metro Manila trips or OB Slip or Certificate of Appearance

I. REQUEST FOR CASH ADVANCE/FUNDING TO DEFRAY EXPENSES FOR TRAININGS/SEMINARS & FOR TRAVEL EXPENSES

(For Trainings/Seminars)

1. Assignment Order/MEMORANDUM approved by the agency head
2. Program of Activities
3. Estimated expenses duly approved by the agency head
4. At least three(3) quotations of Hotel/Venue and/or Meals
5. Certification of Availability of Funds (CAF) from the Financial Service
6. Certificate of no unliquidated Cash Advance (applicable when requesting for Cash Advance)
7. Authority to draw Cash Advance approved by the agency head

(For Travel Expenses)

1. Assignment Order/MEMORANDUM approved by the agency head
2. Appendix A (Itinerary of Travel)
3. Oath of undertaking that there is no unliquidated Cash Advance and to liquidate within the maximum of 30 days from completion of the purpose of Cash Advance. (*applicable when requesting for another Cash Advance*)
4. Certificate of No Unliquidated Cash Advance

J. PAYMENT/REIMBURSEMENT/ LIQUIDATION OF CASH ADVANCE FOR TRAININGS/SEMINAR EXPENSES AND TRAVEL EXPENSES

(For Trainings/Seminars)

1. Assignment Order/MEMORANDUM approved by the agency head
2. Program of Activities
3. Estimated expenses duly approved by the agency head or by any official by the agency head
4. At least three(3) quotations of Hotel/Venue and/or Meals
5. Registry of Attendees
6. Certificate of Participation signed by the facilitator or official concerned
7. Billing Statement/Billing Invoice/Official Receipt
8. Contract or Agreement or Conforme to the offered services
9. Certification of Availability of Funds (CAF) from the Financial Service

(For Travel Expenses)

1. Assignment Order/MEMORANDUM approved by the agency
2. Official Receipts/Cash Invoices/RERs or other Proofs of Payment
3. Appendix A (Itinerary of Travel) and Appendix B (Certificate of Travel Completed)
4. Certificate of Appearance/Certificate of Participation
5. Airline Ticket/Bus Ticket/ Ship Ticket
6. Terminal Fee Ticket (in case of air transport)

It is understood that failure to attach any of the above-listed requirements shall mean holding in abeyance the approval of your claim/s for payment.

For compliance.


EULALIO C. DIAZ III
Administrator