



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City 1100
Tel Nos. +929.6626 +929.6628 +929.66.35 || VOIP Trunkline (632) 755.3330 +755.3300
Website: <http://www.denr.gov.ph> • E-mail: web@denrgov.ph

MEMORANDUM

FOR/TO : ALL OFFICIALS AND EMPLOYEES
DENR Central Office

FROM : The Undersecretary
Finance, Information Systems and Climate Change

SUBJECT : **PRESCRIBED FORMS AND INSTRUCTIONS IN CLAIMING
PAYMENT FOR TRAVELING EXPENSES**

DATE : 04 August 2022

To ensure compliance with the Government Accounting Manual (GAM) and to provide uniformity in claiming payment for Traveling Expenses, we are providing you with the copy of the following prescribed forms and the instructions on how to accomplish the forms:

1. Itinerary of Travel (IoT) - Appendix No. 45 of GAM
2. Certification of Travel Completed (CTC) – Appendix No. 47 of GAM

All officials and employees are requested to strictly comply and follow the prescribed forms and instructions to facilitate processing of claims for Traveling Expenses. The Financial and Management Service is hereby instructed to ensure compliance to this memorandum.


ATTY. ANALIZA REBUELTA-TEH



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

CIRCULAR

No. : 2015-007
Date : OCT 22 2015

To : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Financial Management Services/Comptrollership Departments, Heads of Accounting Units; Heads of Budget Units; COA Assistant Commissioners, COA Directors, COA Auditors, and All Others Concerned

Subject : Prescribing the Government Accounting Manual for Use of All National Government Agencies

1.0 Purpose/Coverage

This Circular is issued to prescribe the Government Accounting Manual (GAM) for use of all National Government Agencies (NGAs) consisting of department, bureaus, offices and instrumentalities, including state universities and colleges, in accordance with pertinent accounting and budgeting rules and regulations, including the following:

- a. Commission on Audit (COA) Circular No. 2013-002 dated January 30, 2013 prescribing the Adoption of the Revised Chart of Accounts for National Government Agencies (NGAs);
- b. COA Resolution No. 2014-003 dated January 24, 2014 prescribing the adoption of the Philippine Public Sector Accounting Standards (PPSAS);
- c. COA Circular No. 2014-003 dated April 15, 2014 providing the implementing rules and guidelines on the Conversion from the Philippine Government Chart of Accounts under the New Government Accounting System per COA Circular No. 2004-008 dated September 20, 2004, as amended, to the Revised Chart of Accounts for NGAs;
- d. COA Circular No. 2015-002 dated March 9, 2015 prescribing supplementary guidelines on the preparation of financial statements and other financial reports, the transitional provisions of the implementation of the PPSAS and the coding structure;

- e. COA-DBM Joint Circular No. 2013-1 dated March 15, 2013 prescribing the revised guidelines on the submission of Quarterly Accountability Reports on Appropriations, Allotments, Obligations and Disbursements;
- f. COA-DBM Joint Circular No. 2014-1 dated July 2, 2014 prescribing the guidelines on the modified formats of the Budget and Financial Accountability Reports (BFARs);
- g. COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013 prescribing the Unified Accounts Code Structure (UACS); and
- h. COA-DBM-DOF Joint Circular No. 2014-1 dated November 7, 2014 providing the enhancement of UACS prescribed under COA-DBM-DOF Joint Circular No. 2013-1.

2.0 The Manual

The GAM (Annex A) is composed of three volumes, namely:

Volume I – Accounting Policies, Guidelines and Procedures, and Illustrative Accounting Entries

It contains the general provisions, basic standards and policies, the specific guidelines and procedures for each standard, and the illustrative entries for typical transactions of national government agencies.

Volume II – Accounting Books, Registries, Records, Forms and Reports

It contains the various formats of books of accounts, registries, records, forms and reports, and the instructions on their use.

Volume III – The Revised Chart of Accounts (Updated 2015)

It contains the List and Description of Accounts per COA Circular No. 2013-002 dated January 30, 2013, amendments per COA Circular No. 2014-003 dated April 15, 2014, and additional/modified accounts.

3.0 Saving Clause

Cases not covered in the GAM shall be referred to this Commission, through the Government Accountancy Sector, for resolution.



4.0 Repealing Clause

The GAM replaces the New Government Accounting System (NGAS) Manual, Volumes I, II and III, prescribed under COA Circular No. 2002-002 dated June 18, 2002.

Further, all other circulars, orders, memoranda and existing rules and regulations inconsistent with the provisions of the GAM are hereby amended/modified/revoked accordingly.

5.0 Effectivity

This Circular shall take effect on January 1, 2016.



COMMISSION ON AUDIT
OFFICE OF THE COMMISSION SECRETARIAT



Handwritten signature of Michael G. Aguinaldo in black ink.

MICHAEL G. AGUINALDO
Chairperson

Handwritten signature of Hedi L. Mendoza in black ink.

HEDI L. MENDOZA
Commissioner

Handwritten signature of Jose A. Fabia in black ink.

JOSE A. FABIA
Commissioner

ITINERARY OF TRAVEL

Entity Name : _____

Fund Cluster: _____

No.: _____

Name : _____	Date of Travel : _____
Position : _____	Purpose of Travel : _____
Official Station : _____	_____

Date	Places to be visited (Destination)	T I M E		Means of Transportation	Transpor station	Per Diem	Others	Total Amount
		Departure	Arrival					

TOTAL

<p>I certify that : (1) I have reviewed the foregoing itinerary, (2) the travel is necessary to the service, (3) the period covered is reasonable and (4) the expenses claimed are proper.</p> <p>_____</p> <p>Signature over Printed Name Immediate Supervisor</p>	<p>Prepared by :</p> <p>_____</p> <p>Signature over Printed Name</p> <hr/> <p>Approved by:</p> <p>_____</p> <p>Signature over Printed Name Agency Head/Authorized Representative</p>
--	--

ITINERARY OF TRAVEL (IoT)

INSTRUCTIONS

- A. This form shall be used by the official/employee of the agency/entity making the travel to show the detailed itinerary of travel before and after the travel and shall be attached to all claims for traveling expenses (cash advance for travel and actual expenses). This shall be prepared by fund cluster.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **No.** – number assigned to the IoT by the Administrative/Travel Unit
 4. **Name** – name of the official/employee going on travel
 5. **Position** – position of the official/employee going on travel
 6. **Official Station** – the official station of the official/employee going on travel
 7. **Date of Travel** – schedule of travel
 8. **Purpose of Travel** – purpose of travel based on the approved travel order
 9. **Date** – schedule of activities to be performed during the travel
 10. **Places to be visited** – places where the activities are to be performed
 11. **Time** – time of departure from and arrival to places to be visited
 12. **Means of Transportation** – means of transportation to be used such as plane, taxi, etc.
 13. **Transportation** – amount of transportation expenses
 14. **Per Diem** – amount of allowable traveling expense for subsistence and lodging
 15. **Others** – amount of other allowable expenses to be incurred/incurred during the travel
 16. **Total Amount** – total of transportation expense, per diem and other expenses
 17. **Total** – vertical total of ‘Total Amount’ column
- C. The “Prepared by” portion of the IoT shall indicate the printed name of, and be signed by the official/employee going on travel.
- D. The IoT shall be certified by the Immediate Supervisor of the official/employee going on travel, as follows:

“I certify that (1) I have reviewed the foregoing itinerary, (2) the travel is necessary to the service, (3) the period covered is reasonable and (4) the expenses claimed are proper.”

*Signature over Printed Name
Immediate Supervisor”*

- E. The “Approved by” portion of the IoT shall indicate the printed name of, and be signed by the Head of Agency or his/her Authorized Representative.
- F. This form shall be prepared in two copies distributed as follows:
- | | | |
|-----------------|---|---|
| <i>Original</i> | – | COA Auditor, through the Accounting Division/Unit, together with the supporting documents to be attached to the DV for cash advance of estimated traveling expenses or payment of actual traveling expenses |
| <i>Copy 2</i> | – | Officer/Employee concerned |

CERTIFICATION OF TRAVEL COMPLETED

Entity Name: _____

Fund Cluster: _____

Director in-Charge

Station

I HEREBY CERTIFY THAT I have completed the travel as authorized in the Travel Order/Itinerary of Travel No. _____ dated _____ under conditions indicated below:

- / x / Strictly in accordance with the approved itinerary.
- / / Cut short as explained below. Excess payment in the amount of ₱ _____ was refunded under O. R. No. _____ dated _____
- / / Extended as explained below, additional itinerary was submitted
- / / Other deviation as explained below.

Explanation or justifications:

Evidence of travel:

Respectfully submitted:

Name of Employee

On evidence and information of which I have the knowledge, the travel was actually undertaken.

Approved:

Name of Director
Office

**CERTIFICATE OF TRAVEL COMPLETED
(CTC)**

INSTRUCTIONS

- A. The CTC is a form used by officers/employees concerned to confirm that he/she has completed the travel or otherwise, based on the approved itinerary. It is one of the supporting documents to liquidate cash advances for travel. It shall be prepared by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **Director in-Charge** – shall be signed by the Director in-Charge of the office
 4. **Station** – the station where the officer/employee is assigned
 5. **Justification** – reason why the travel is not in accordance with the approved itinerary
 6. **Evidence of travel** – documents used, such as plane tickets, boarding passes, certificate of appearance, etc.
 7. **Certification** – the certification on the report shall be signed by the official/employee who made the travel on the last sheet of the report after the totals
 8. **Name of Employee** – name and signature of the official/employee who made the travel
 9. **Approved** – signature of the approving officer
- C. It shall be prepared in two (2) copies and shall be distributed as follows:
- | | | |
|-----------------|---|--|
| <i>Original</i> | – | COA Auditor, through the Accounting Division/Unit, together with the LR and other supporting documents |
| <i>Copy 2</i> | – | Official/Employee's File |