

## CITIZEN'S CHARTER NO. RO-AF-05-06-07. PROCESSING OF PAYMENT OF CLAIMS

This process includes processing of Obligation Request and Status (ORS)/ Budget Utilization Request and Status (BURS) and Disbursement Voucher (DV), and preparation, processing and issuance of Checks/LDDAP-ADA and corresponding Advices. This process is used to pay an obligation to DENR employees, individuals, agencies or creditors for goods purchased and services rendered. *The documentary requirements may be subject to change should there be subsequent issuance/s on budgeting, accounting and auditing laws, rules and regulations by governing bodies.*

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| <b>Office or Division:</b>   | Accounting, Budget and Cashier Units/Sections, Finance and Administrative Section/Division, DENR PENR and Regional Offices  |  |
| <b>Classification:</b>   | Complex   |  |
|  | Highly Technical  |  |
| <b>Type of Transaction:</b>  | G2B - Government to Business<br>G2C - Government to Citizen<br>G2G - Government to Government                               |  |
| <b>Who may avail:</b>  | Internal: Officers and Employees<br>External: Personnel under Contract of Service, Job Order, Service Provider and Supplier |  |
| <b>CHECKLIST OF REQUIREMENTS</b>   |   | <b>WHERE TO SECURE</b>   |
| General Requirement  |   |  |
| <ul style="list-style-type: none"> <li>Disbursement Voucher (1 original, 2 duplicate copies)</li> </ul>  |   | Requesting Party or Originating Office                         |
| <ul style="list-style-type: none"> <li>Obligation Request and Status/Budget Utilization Request and Status (1 Original, 2 duplicate copies)</li> </ul> |   | Requesting Party or Originating Office or Budget Section/ Unit |
| <ul style="list-style-type: none"> <li>All supporting documents (1 original, 1 duplicate copy)</li> </ul>  |   | Requesting Party or Originating Office                         |

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| <b>1.0 Cash Advances</b>   |  |
| <b>1.1 Granting of Cash Advances</b>   |  |
| <u>For all types of cash advances except for travel cash advances</u>  | Personnel Section/Unit or Office Concerned |
| <ul style="list-style-type: none"> <li>Authority of the accountable officer issued by the Regional Executive Director indicating the maximum accountability and purpose of cash advance (for initial cash advance)</li> </ul>  | Regional Executive Director                |
| <ul style="list-style-type: none"> <li>Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books</li> </ul>  | Accounting Section/Unit                    |
| <ul style="list-style-type: none"> <li>Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 above or other minimum amount that may be prescribed by the Bureau of the Treasury (upon set-up of new/renewed accountability)</li> </ul> | Bureau of Treasury                         |
| <u>Additional Documentary Requirements for Specific Transactions</u>   |  |
| <b>1.1.1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses</b>  |  |
| <ul style="list-style-type: none"> <li>Approved payroll or list of payees indicating their net pay</li> </ul>  | Personnel Section/Unit                     |
| <ul style="list-style-type: none"> <li>Approved authority (presidential directive or legislative enactment) or legal basis to pay allowances/salaries/honoraria/fringe benefits</li> </ul>   | Personnel Section/Unit or Office Concerned |
| <b>1.1.2 Petty Cash Fund (PCF)</b>   |  |
| <ul style="list-style-type: none"> <li>Approved estimate of petty expenses for one month (initial set-up)</li> </ul>   | Requesting Party or Office Concerned       |
| <b>1.1.3 Field/Activity Current Operating Expenses (COE)/ Special Cash Advances</b>  |  |
| <ul style="list-style-type: none"> <li>Approved Budget for COE/ Special Cash Advances of the agency field office or agency activity in the field</li> </ul>  | Requesting Party or Office Concerned       |
| <b>1.1.4 Traveling Expenses</b>  |  |
| <b>1.1.4.1 Local Travel</b>  |  |
| <ul style="list-style-type: none"> <li>Duly approved Office Order/Travel Order</li> </ul>  | Requesting Party or Office Concerned       |
| <ul style="list-style-type: none"> <li>Duly approved Itinerary of Travel</li> </ul>  | Requesting Party or Office Concerned       |
| <ul style="list-style-type: none"> <li>Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books</li> </ul>  | Accounting Section/Unit                    |

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| <ul style="list-style-type: none"> <li>Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Letter of invitation of the host/sponsoring agency/organization</li> </ul>   | Requesting Party or Office Concerned |
| <b>1.1.4.2 Foreign Travel</b>   |                                      |
| <ul style="list-style-type: none"> <li>Duly approved Office Order/Travel Order/Travel Authority</li> </ul>  | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Duly approved Itinerary of Travel</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books</li> </ul>   | Accounting Section/Unit              |
| <ul style="list-style-type: none"> <li>Letter of invitation of the host/sponsoring country/agency/ organization</li> </ul>  | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Flight itinerary issued by the airline ticketing office/travel agency</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Where applicable, authority to claim representation expenses</li> </ul>  | Requesting Party or Office Concerned |
| <i>In case of seminar/training:</i>   |                                      |
| <ul style="list-style-type: none"> <li>Acceptance of nominee/s as participant/s (issued by the host country)</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Programme Agenda and Logistics Information</li> </ul>  | Requesting Party or Office Concerned |
| <b>1.2 Replenishment of Petty Cash Fund</b>   |                                      |
| <ul style="list-style-type: none"> <li>Report on Paid Petty Cash Vouchers (RPPCV)</li> </ul>  | Petty Cash Custodian                 |
| <ul style="list-style-type: none"> <li>Petty Cash Vouchers (PCVs) duly accomplished, signed and approved</li> </ul>   | Petty Cash Custodian                 |
| <ul style="list-style-type: none"> <li>Approved purchase request with certificate of Emergency Purchase, if necessary</li> </ul>  | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Bills, receipts, sales invoices</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Certification of Expense not Requiring Receipt (CERR) (for expenses amounting to P300 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No.</li> </ul> | Requesting Party or Office Concerned |

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| 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future  |   |
| <ul style="list-style-type: none"> <li>• Inspection and Acceptance Report (IAR) or Certificate of Inspection and Acceptance</li> </ul>  | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Pre-/Post-Repair Inspection Report</li> </ul>  | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Waste Materials Report (WMR) in case of replacement/repair</li> </ul>  | Property Officer/General Services Section |
| <ul style="list-style-type: none"> <li>• Approved trip ticket, for gasoline/fuel expenses, together with parking and toll fee receipts, if any (applicable for government vehicles only)</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Canvass from at least three suppliers for purchases as prescribed (involving P2,000 and above or other amount that may be prescribed in the future), except for purchases made while on official travel</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Summary/Abstract of Canvass</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Inventory Custodian Slip (ICS) for semi-expendable items</li> </ul>  | Requesting Party or Office Concerned      |
| For meals and snacks charged to PCF:  |   |
| <ul style="list-style-type: none"> <li>• Notice of meeting with agenda/meeting's purpose</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Minutes of Meeting</li> </ul>  | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Attendance Sheet</li> </ul>  | Requesting Party or Office Concerned      |
| <b>1.3 Reimbursement of Traveling Expenses</b>  |   |
| <ul style="list-style-type: none"> <li>• Duly approved Office Order/Travel Order</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Duly approved Itinerary of Travel</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Letter of invitation of the host/sponsoring agency/organization</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Approved Certificate of Travel Completed</li> </ul>  | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Copy of previously approved Itinerary of travel</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Copy of Office Order and the Supplemental Office / Order or any proof supporting the change of schedule</li> </ul>   | Requesting Party or Office Concerned      |
| <ul style="list-style-type: none"> <li>• Certificate of Appearance or Attendance or in the absence thereof, photocopy of the received copy of Memo Transmittal of Back to Office Report/Narrative Report on trip undertaken/Report on Participation addressed to the Head of Office. The</li> </ul> | Requesting Party or Office Concerned      |

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| <p>report, duly noted by the Head of Office or his authorized representative, shall contain, among others, the following information:</p> <ul style="list-style-type: none"> <li>• Highlights of the training/activity;</li> <li>• Pictures preferably dated;</li> <li>• Plan of action for knowledge sharing; and</li> <li>• Recommendations</li> </ul>   |  |
| <ul style="list-style-type: none"> <li>• Liquidation Report (if actual expenses exceed the cash advance granted)</li> </ul>  | Requesting Party or Office Concerned                 |
| <ul style="list-style-type: none"> <li>• Certification from the Head of the Agency or any authorized approving official that: (a) the official missions/tasks cannot be performed by/or assigned to any other regular/permanent official and/or employee; and (b) the tasks/activities are necessary to fulfill the obligations as contained in his/her contract of service. The same certification shall also be required in official foreign travel as allowed in highly meritorious cases as specified in the general guidelines.(for Job Order/Contract of Service per COA Resolution 2021-044)</li> </ul> | Requesting Party or Office Concerned                 |
| <i>Additional Documentary Requirements</i>   |  |
| <b>1.3.1 Local Travel</b>  |  |
| <ul style="list-style-type: none"> <li>• Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company</li> </ul>  | Requesting Party or Office Concerned                 |
| <ul style="list-style-type: none"> <li>• Certification by the Head of Office as to the absolute necessity of the expenses together with the corresponding bills or receipts, <b>if the expenses incurred for the official travel exceeded the prescribed rate per day</b> (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts)</li> </ul>  | Head of Office/ Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>• OR/eOR or CERR (for expenses amounting to P300 or less) or RER (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in</li> </ul>  | Requesting Party or Office Concerned                 |

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| the future. In case of payment of toll fees, the CERR/RER shall be supported with the toll fee rates   |                                      |
| <ul style="list-style-type: none"> <li>Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the Permanent Official Station, if the travel allowances being claimed include hotel room/lodging</li> </ul>   | Requesting Party or Office Concerned |
| <b>1.3.2 Foreign Travel</b>  |                                      |
| <ul style="list-style-type: none"> <li>Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company. In the absence thereof other documents such as, but not limited to, a certified true copy of the passport showing the dates of entry and exit, duly stamped by the Immigration Office of the country of destination as indicated in the approved travel authority and itinerary of travel; or a passenger manifest certified by the concerned airline or shipping company</li> </ul> | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>For reimbursement of actual travel expenses in excess of the prescribed rate: <ul style="list-style-type: none"> <li>Approval by the President</li> <li>Certification from the Head of the Agency that it is absolutely necessary</li> <li>Hotel room with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required bills and receipts)</li> <li>Bills/receipts for non-commutable representation expenses approved by the President or authorized officials</li> </ul> </li> </ul>                         | Requesting Party or Office Concerned |
| <b>2.0 Fund Transfers to Non-Government Organization/People's Organizations/ Civil Society Organizations (NGOs/POs/CSOs) except NGP</b>  |                                      |
| <b>2.1 Transfer of Funds</b>   |                                      |
| <ul style="list-style-type: none"> <li>Duly approved Schedule of Fund Release to NGO/PO/CSO</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Approved Summary of Budgetary Requirements detailing the items of expenditure/ disbursement to be incurred in the program/project</li> </ul>  | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>Performance security for infrastructure project</li> </ul>  | Implementing Partner or Office       |

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| <ul style="list-style-type: none"> <li>● Copy of signed Memorandum of Agreement (MOA) executed by and between the Government Agency and the NGO/PO/CSO</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>● Certificate of Registration with the concerned government agencies, i.e. SEC, CDA or DOLE</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>● Document showing that the NGO/PO/CSO has equity equivalent to 20% of the total project cost, which shall be in the form of labor, land for the project site, facilities, equipment and the like, to be used in the project</li> </ul>  | Implementing Partner or Office       |
| <ul style="list-style-type: none"> <li>● Copy of the OR/eOR/AR or equivalent issued by the NGOs/POs/CSOs to the Source Agency acknowledging receipt of funds transferred</li> </ul>   | Implementing Partner or Office       |
| <ul style="list-style-type: none"> <li>● Certification from the Accountant of the source agency that the previous fund transfer had been liquidated and accounted for in the books (staggered release)</li> </ul>   | Accounting Section/Unit              |
| <ul style="list-style-type: none"> <li>● NGO/PO proposal or application for funding accompanied by: <ul style="list-style-type: none"> <li>- Authenticated copy of the latest Article of Incorporation or Articles of Cooperation as the case may be, showing the original incorporators/organizers and the Secretary's certificate for incumbent officers, together with the Certificate of Filing with the SEC/Certificate of Approval by the CDA</li> <li>- Audited financial reports for the past three years preceding the date of project implementation. For NGO/PO which has been in operation for less than three years, financial reports for the years in operation and proof of previous implementation of similar projects</li> <li>- Disclosure of other related business if any</li> <li>- Work and Financial Plan (WFP), and sources and Details of Proponent's Equity Participation in the Project</li> <li>- Complete project proposal approved/signed by officers</li> <li>- List and/or photographs of similar projects previously completed, if any, indicating the source of funds for implementation</li> <li>- Sworn affidavit of the secretary of the NGO/PO that none of its incorporators, organizers, directors or officers is an agent of or related by consanguinity or affinity up to the fourth degree to the official of the agency authorized to process and/or approve propose MOA, and release funds</li> </ul> </li> </ul> | Implementing Partner or Office       |

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| <b>3.0 Fund Transfers to Implementing Agency</b>  |                                      |
| <b>3.1 Transfer of Fund</b>   |                                      |
| Source Agency   |                                      |
| <ul style="list-style-type: none"> <li>• Copy of duly signed MOA/Trust Agreement or its equivalent</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>• Copy of Approved Program of Work (for infrastructure project)</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>• Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (for projects other than infrastructure)</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>• For GCs/GFis, Board Resolution ratifying the MOA or its equivalent in case of transfers not incorporated in the Corporate Operating Budget and/or beyond the signing authority of the Agency Head</li> </ul>   | Requesting Party or Office Concerned |
| <ul style="list-style-type: none"> <li>• Certification by the Chief Accountant that funds previously transferred to the Implementing Agency (IA) have been liquidated and accounted for in the books</li> </ul>   | Accounting Section/Unit              |
| <ul style="list-style-type: none"> <li>• Copy of the OR/eOR/AR or equivalent issued by the IA to the Source Agency acknowledging receipt of funds transferred (for post-audit activities)</li> </ul>  | Implementing Partner or Office       |
| <ul style="list-style-type: none"> <li>• OR/eOR/AR or equivalent from IA, if transfer of funds is thru List of Due and Demandable Accounts Payable Advice to it Accounts (LDDAPADA)</li> </ul>  | Implementing Partner or Office       |
| <ul style="list-style-type: none"> <li>• Acknowledgement Receipt for those recipients of research fund</li> </ul>   | Implementing Partner or Office       |
| <ul style="list-style-type: none"> <li>• Copy of the OCT/TCT of the land where the project will be built and a certification from the implementing agency that the site is clear from impediments, e.g. informal settlers, legal claims of property ownership by other claimants, mountain obstruction, right of way</li> </ul> | Implementing Partner or Office       |
| <b>3.3 From Trust Fund to the Bureau of treasury/Source Agency for unspent balance/excess amount</b>  |                                      |
| Implementing Agency   |                                      |
| <ul style="list-style-type: none"> <li>• Report of Receipt, Disbursement and Fund Balance certified by the Chief Accountant and approved by the Head of the Office</li> </ul>   | Accounting Section/Unit              |
| <ul style="list-style-type: none"> <li>• Contract, which may be a MOA, Trust Agreement or Memorandum of Understanding (MoU) governing the utilization of funds and disposition of any balance thereof after completion of the purpose the funds transferred</li> </ul>  | Office Concerned                     |



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| <ul style="list-style-type: none"> <li>Letter of IA to Source Agency to transfer the unexpended balance to the Bureau of treasury/Source Agency duly approved by the Source Agency, <b>if the disposition thereof has not been provided in the MOA, Trust Agreement or MoU</b></li> </ul> | Office Concerned       |
| <b>4.0 Salary</b>   |                        |
| <b>4.1 Individual Claims</b>  |                        |
| <b>4.1.1 First Salary</b>   |                        |
| For Regular Employees   |                        |
| <ul style="list-style-type: none"> <li>Certificate of Appointment duly attested by the Civil Service Commission (CSC) or its equivalent</li> </ul>  | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>Assignment/Re-Assignment order, if applicable</li> </ul>   | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>Certified copy of Oath of Office</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Certificate of Assumption</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Statement of Assets, Liabilities and Net Worth</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Approved Daily Time Record (DTR)</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>TIN/Bureau of Internal Revenue (BIR) withholding certificate</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Payroll Information on New Employee (PINE) or any equivalent document</li> </ul>   | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>Authority from the claimant and identification documents, if claimed by person other than the payee</li> </ul>   | Claimant               |
| <u>Additional Requirements for transferee (from one government agency to another)</u>   |                        |
| <ul style="list-style-type: none"> <li>Clearance from money, property and legal accountabilities from the previous office</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Certified copy of paid disbursement voucher of last salary received and/or Certification by the Chief Accountant for the breakdown of last salary received and remittance of statutory deductions from previous office</li> </ul>                  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Certificate of leave credits</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Service Records</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>BIR Certificate of Compensation Payment/Tax Withheld</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms</li> </ul>  | Personnel Concerned    |
| For Contract of Service and Job Order Workers   |                        |
| <ul style="list-style-type: none"> <li>Approved Contract for Contract of Service and Job Order Workers</li> </ul>   | Personnel Concerned    |

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| <ul style="list-style-type: none"> <li>• Certificate of Assumption</li> </ul>  | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• Approved DTR</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• BIR withholding certificate</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Accomplishment Report</li> </ul>  | Personnel Concerned    |
| <b>4.1.2 Salary (if Deleted from the Payroll)</b>  |                        |
| <ul style="list-style-type: none"> <li>• Approved DTR</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Notice of Assumption</li> </ul>   | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• Approved Application for Leave, and Medical Certificate if on sick leave for five days or more and clearance if on leave for 30 days or more</li> </ul>   | Personnel Concerned    |
| <b>4.1.3 Salary of Casual/Contractual Personnel, Charged to Personnel Services</b>   |                        |
| <ul style="list-style-type: none"> <li>• For accredited agencies by the CSC (for first claim)</li> <li>• Certified copy of the pertinent contract/appointment</li> <li>• Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC</li> </ul> | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• For other agencies (for first claim)</li> <li>• Certified copy of the pertinent contract/appointment marked received by the CSC</li> </ul>  | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• Duly Approved Accomplishment Report</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Approved DTR</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Certificate of Assumption of Duty for the first salary</li> </ul>   | Personnel Concerned    |
| <b>4.1.4 Salary Differentials due to Promotion and/or Step Increment</b>   |                        |
| <ul style="list-style-type: none"> <li>• Due to Promotion:</li> <li>• Certified copy of Approved Appointment</li> <li>• Certificate of Assumption</li> </ul>   | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• Notice of Salary Adjustment (NOSA) for step increment/salary increase</li> </ul>  | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• Approved DTR or certification that the employee has not incurred leave without pay</li> </ul>   | Personnel Section/Unit |

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| <b>4.1.5 Last Salary</b>  |                        |
| <ul style="list-style-type: none"> <li>• Clearance from money, property and legal accountabilities</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Approved DTR</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Authority to deduct accountabilities, if any</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Certification of available leave credits</li> </ul>  | Personnel Section/Unit |
| <b>4.1.6 Salary due to Heirs of Deceased Employee</b>   |                        |
| <ul style="list-style-type: none"> <li>• Death Certificate issued by the Philippine Statistics Authority (PSA) or Court Declaration in case of presumptive death or any evidence of circumstances of death, whichever is applicable.</li> </ul>                   | Claimant               |
| <ul style="list-style-type: none"> <li>• Marriage Certificate issued by PSA, if applicable</li> </ul>   | Claimant               |
| <ul style="list-style-type: none"> <li>• Birth Certificate of surviving legal heirs issued by PSA</li> </ul>  | Claimant               |
| <ul style="list-style-type: none"> <li>• Waiver of right of children 18 years and above, if applicable</li> </ul>   | Claimant               |
| <ul style="list-style-type: none"> <li>• Designation of next-of-kin –</li> <li>• Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage</li> </ul> | Claimant               |
| <b>4.1.7 Salary during Maternity Leave</b>  |                        |
| <ul style="list-style-type: none"> <li>• Certified copy of approved Application for Maternity Leave</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Certified copy of Maternity Leave Clearance</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Medical Certificate for Maternity Leave</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Certification as Solo Parent (for additional 15 days paid leave)</li> </ul>  | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>• Certificate of Assumption</li> </ul>   | Personnel Concerned    |
| <b>4.2 General claims through the Automated Teller Machine (ATM)</b>  |                        |
| <ul style="list-style-type: none"> <li>• Approved Salary Payroll</li> </ul>   | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>• Approved Payroll Register (hard and soft copy)</li> </ul>  | Cashier Section/Unit   |
| <ul style="list-style-type: none"> <li>• Letter to the bank to credit employees' account of their salaries or other claims stamped "Received" by the bank</li> </ul>  | Cashier Section/Unit   |

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| <ul style="list-style-type: none"> <li>Validated deposits slips/LDDAP-ADA, if applicable</li> </ul>   | Cashier Section/Unit                     |
| <b>5.0 Allowances, Honoraria and Other Forms of Compensations</b>   |  |
| <b>5.1 Clothing/Uniform Allowance</b>   |  |
| For Individual Claims   |  |
| <ul style="list-style-type: none"> <li>Certificate of Assumption (for new employee and those on leave without pay)</li> </ul>   | Personnel Section/Unit                   |
| <ul style="list-style-type: none"> <li>Certificate of Non-payment from previous agency, for transferees</li> </ul>  | Personnel Concerned                      |
| For General Claims  |  |
| <ul style="list-style-type: none"> <li>Approved Clothing/Uniform Allowance Payroll</li> </ul>   | Personnel Section/Unit                   |
| <ul style="list-style-type: none"> <li>Approved Payroll Register (hard and soft copy)</li> </ul>  | Cashier Section/Unit                     |
| <ul style="list-style-type: none"> <li>Letter to the bank to credit employees' account of their allowance</li> </ul>  | Cashier Section/Unit                     |
| <ul style="list-style-type: none"> <li>Validated deposit slips/LDDAP-ADA, if applicable</li> </ul>  | Cashier Section/Unit                     |
| <b>5.2 Collective Negotiation Agreement (CNA) Incentive</b>   |  |
| <ul style="list-style-type: none"> <li>Resolution signed by both parties incorporating the guidelines/criteria for granting CNA incentive</li> </ul>  | DENREU/DENREA                            |
| <ul style="list-style-type: none"> <li>Copy of CNA</li> </ul>   | K4/DENREU/DENREA                         |
| <ul style="list-style-type: none"> <li>Comparative statement of DBM approved level of operating expenses and actual operating expenses</li> </ul>   | Budget Section/Unit                      |
| <ul style="list-style-type: none"> <li>Certification issued by the Head of Office on the total amount of unencumbered savings generated from the cost-cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement</li> </ul> | Budget Section/Unit                      |
| <ul style="list-style-type: none"> <li>Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year</li> </ul>   | Planning and Management Division/Section |
| <b>5.3 Honoraria</b>  |  |
| <b>5.3.1 Government Personnel Involved in Government Procurement</b>  |  |
| <ul style="list-style-type: none"> <li>Office Order creating and designating the BAC compositions and authorizing the members to collect honoraria</li> </ul>   | BAC Secretariat                          |
| <ul style="list-style-type: none"> <li>Minutes of BAC meetings</li> </ul>   | BAC Secretariat                          |

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| <ul style="list-style-type: none"> <li>• Notices of Award to the winning bidders of procurement activity being claimed</li> </ul>  | BAC Secretariat                    |
| <ul style="list-style-type: none"> <li>• Certification that the procurement involves competitive bidding</li> </ul>  | BAC Secretariat                    |
| <ul style="list-style-type: none"> <li>• Attendance sheet listing the names of attendees to the BAC meetings</li> </ul>  | BAC Secretariat                    |
| <ul style="list-style-type: none"> <li>• Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM Budget Circular No. 2004-5A dated October 7, 2005 and any future amendments thereof</li> </ul> | Accounting Section/Unit            |
| <b>5.3.2 Resource Person/Coordinator/Facilitator</b>   |                                    |
| <ul style="list-style-type: none"> <li>• Office Order for their designation with authority to collect honorarium</li> </ul>  | Human Resource Development Section |
| <ul style="list-style-type: none"> <li>• Authority to Conduct the Training/Seminar and the participants</li> </ul>   | Human Resource Development Section |
| <ul style="list-style-type: none"> <li>• Course Outline/Program</li> </ul>   | Human Resource Development Section |
| <ul style="list-style-type: none"> <li>• Copy of the Letter/Invitation to Guest Resource Speaker/Persons (as accepted/conformed)</li> </ul>  | Human Resource Development Section |
| <ul style="list-style-type: none"> <li>• Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to DBM BC No. 2007-001 dated April 23, 2007 and any future amendments thereof</li> </ul>                                    | Accounting Section/Unit            |
| <b>5.3.2 Special Projects</b>  |                                    |
| <ul style="list-style-type: none"> <li>• Office Order for the creation of the Special Project Team</li> </ul>  | Office Concerned                   |
| <ul style="list-style-type: none"> <li>• Special Project Plan</li> </ul>   | Office Concerned                   |
| <ul style="list-style-type: none"> <li>• Terms of Reference</li> </ul>   | Office Concerned                   |
| <ul style="list-style-type: none"> <li>• Accomplishment Report/Certificate of Completion of project deliverables</li> </ul>  | Office Concerned                   |
| <ul style="list-style-type: none"> <li>• Certificate of acceptance by the Head of Office of the deliverables per project component</li> </ul>  | Office Concerned                   |
| <ul style="list-style-type: none"> <li>• Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM BC No. 2007-2 dated October 1, 2007 and any future amendments thereof</li> </ul>               | Accounting Section/Unit            |
| <b>5.5 Longevity Pay</b>   |                                    |
| <ul style="list-style-type: none"> <li>• Service Record</li> </ul>   | Personnel Section/Unit             |
| <ul style="list-style-type: none"> <li>• Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay</li> </ul>   | Personnel Section/Unit             |

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| <b>5.6 Loyalty Cash Award/Incentive/Service Recognition Award</b>  |                        |
| For Individual Claims  |                        |
| • Service Record   | Personnel Section/Unit |
| • Certificate of non-payment from previous office (for transferee)   | Personnel Concerned    |
| • Certificate from HRO/U that the claimant has not incurred more than 50 days leave without pay within the preceding 5-year period, as the case may be, or proof of eligibility to receive incentive/service recognition   | Personnel Section/Unit |
| For General Claims   |                        |
| • Loyalty Cash Award/ Incentive/Service Recognition Award Payroll  | Personnel Section/Unit |
| • Certificate from HRO/U that the claimants have not incurred more than 50 days leave without pay within the preceding 5-year period, as the case may be, or proof of eligibility to receive incentive/service recognition | Personnel Section/Unit |
| • Payroll Register (hard and soft copy)  | Cashier Section/Unit   |
| • Letter to the bank requesting to credit employees' account of their PIB claims   | Cashier Section/Unit   |
| • Validated Deposit Slips/LDDAP-ADA, if applicable   | Cashier Section/Unit   |
| <b>5.7 Mid-Year/Year-End Bonus (YEB) and Cash Gift (CG)</b>  |                        |
| For Individual Claims  |                        |
| • Clearance from money, property and legal accountabilities (retiree)  | Personnel Concerned    |
| • Certificate of Assumption to Office (for new employee/transferee)  | Personnel Concerned    |
| • Certification of no -payment from previous agency (for transferee)   | Personnel Concerned    |
| For General Claims   |                        |
| • Bonus and/or CG Payroll  | Personnel Section/Unit |
| • Payroll Register (Hard and soft copy)  | Cashier Section/Unit   |
| • Letter to the bank to credit employees account of their Bonus and/or CG claims   | Cashier Section/Unit   |
| • Validated Deposit slips/LDDAP-ADA, if applicable   | Cashier Section/Unit   |
| <b>5.8 Monetization of Leave Credits</b>   |                        |
| • Approved leave application with leave credit balance certified by the Human Resources Officer  | Personnel Concerned    |

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| <ul style="list-style-type: none"> <li>Request for monetization of leave covering more than ten days duly approved by the Head of Office</li> </ul>   | Personnel Concerned    |
| <ul style="list-style-type: none"> <li>For monetization of 50 percent or more: <ul style="list-style-type: none"> <li>Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs</li> <li>Barangay Certification in case of need for financial assistance brought by calamities, typhoons, fire, etc.</li> <li>Justification on financial needs for the education of employee or children</li> </ul> </li> </ul> | Personnel Concerned    |
| <b>5.9 Overtime Pay</b>   |                        |
| <ul style="list-style-type: none"> <li>Overtime authority stating the necessity and urgency of the work to be done, names of personnel, the purpose of expected outputs, specific period of such services and the manner of compensating the same i.e. Compensatory Time Off or paid in cash</li> </ul>   | Office Concerned       |
| <ul style="list-style-type: none"> <li>Overtime Work Program</li> </ul>   | Office Concerned       |
| <ul style="list-style-type: none"> <li>Quantified Overtime Accomplishment duly signed by the employee and supervisor</li> </ul>   | Office Concerned       |
| <ul style="list-style-type: none"> <li>Certificate of service or duly approved DTR</li> </ul>   | Office Concerned       |
| <b>5.10 Personnel Economic Relief Allowance (PERA)</b>  |                        |
| <ul style="list-style-type: none"> <li>Same requirements as those for payment of salaries (4.1.1, 4.1.2, 4.1.5-7 &amp; 4.2)</li> </ul>  | Personnel Section/Unit |
| <b>5.11 Program on Awards and Incentives for Service Excellence (PRAISE)</b>  |                        |
| <ul style="list-style-type: none"> <li>Proof of eligibility to receive PRAISE award in accordance with CSC Memorandum Circular (MC) No. 01-2001 dated January 26, 2001 and any future amendments thereof</li> </ul>   | Personnel Section/Unit |
| <ul style="list-style-type: none"> <li>Approved payroll</li> </ul>  | Personnel Section/Unit |
| <b>5.12 Productivity Enhancement Incentive (PEI)</b>  |                        |
| For Individual Claims   |                        |

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| <ul style="list-style-type: none"> <li>• Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory</li> </ul>     | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• Certification from the Legal Office that the employee has no administrative charge</li> </ul>   | Legal Division           |
| For General Claims   |                          |
| <ul style="list-style-type: none"> <li>• PEI Payroll</li> </ul>  | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• List of personnel dismissed within the year</li> </ul>  | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• List of personnel on absent without official leave (AWOL)</li> </ul>  | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office are at least satisfactory</li> </ul> | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• Payroll register (hard and soft copy)</li> </ul>  | Cashier Section/Unit     |
| <ul style="list-style-type: none"> <li>• Letter to the bank to credit employees' account of their PEI claims</li> </ul>  | Cashier Section/Unit     |
| <ul style="list-style-type: none"> <li>• Validated deposit slips/LDDAP-ADA, if applicable</li> </ul>   | Cashier Section/Unit     |
| <b>5.13 Representation and Transportation Allowance (RATA)</b>   |                          |
| For Individual Claims  |                          |
| <ul style="list-style-type: none"> <li>• Copy of Appointment/Office Order (1st payment)</li> </ul>   | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• Certificate of Assumption (1st payment)</li> </ul>  | Personnel Concerned      |
| <ul style="list-style-type: none"> <li>• Certificate or evidence of service rendered or Approved DTR</li> </ul>  | Personnel Concerned      |
| <ul style="list-style-type: none"> <li>• Certification that the official/employee did not use government vehicle</li> </ul>  | General Services Section |
| <ul style="list-style-type: none"> <li>• Certification on the Actual incurrence of RATA (for those with authorized monthly commutable representation and transportation allowance)</li> </ul>          | Personnel Concerned      |
| For General Claims   |                          |
| <ul style="list-style-type: none"> <li>• Approved RATA payroll</li> </ul>  | Personnel Section/Unit   |
| <ul style="list-style-type: none"> <li>• Approved Payroll Register (hard and soft copy)</li> </ul>   | Cashier Section/Unit     |
| <ul style="list-style-type: none"> <li>• Letter to the bank to credit employees' account of their RATA claims, if applicable stamped "Received" by the bank</li> </ul>                                 | Cashier Section/Unit     |
| <ul style="list-style-type: none"> <li>• Validated Deposit Slip/LDDAP-ADA, if applicable</li> </ul>  | Cashier Section/Unit     |



| <b>5.17 Special Counsel Allowance</b>  |  |
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| <ul style="list-style-type: none"> <li>• Deputation by the Office of the Solicitor General (OSG) or Authority by the head of agency to assist the OSG, prosecutors, or provide legal representation to the agency or its personnel as its counsel, as the case may be</li> </ul> | Office of the Solicitor General/Head of Agency |
| <ul style="list-style-type: none"> <li>• Certificate of Appearance issued by the Clerk of Court</li> </ul>   | Lower Courts                                   |
| <ul style="list-style-type: none"> <li>• Certification that the cases to be attended by the lawyer personnel are directly related to the nature/function of the particular office represented</li> </ul>   | Office Concerned                               |
| <ul style="list-style-type: none"> <li>• Certification issued by the Chief Accountant that the amount being claimed is still within the limitation under the General Provisions of General Appropriations Act (GAA) of the amount per month</li> </ul>                           | Accounting Section/Unit                        |
| <b>5.18 Terminal Leave Benefits</b>  |  |
| <ul style="list-style-type: none"> <li>• Office Clearance from money, property and legal accountability from the Central Office and/or from the Regional Office of last assignment</li> </ul>  | Personnel Section                              |
| <ul style="list-style-type: none"> <li>• Ombudsman Clearance/ Certificate</li> </ul>   | Office of the Ombudsman                        |
| <ul style="list-style-type: none"> <li>• Certified photocopy of employees leave card with computed leave credits as at last date of service by the Personnel Section/Unit</li> </ul>   | Personnel Section/Unit                         |
| <ul style="list-style-type: none"> <li>• Approved leave application</li> </ul>   | Personnel Section/Unit                         |
| <ul style="list-style-type: none"> <li>• Complete service record</li> </ul>  | Personnel Section/Unit                         |
| <ul style="list-style-type: none"> <li>• Statement of Assets, Liabilities and Net Worth (SALN)</li> </ul>  | Personnel Section/Unit                         |
| <ul style="list-style-type: none"> <li>• Certified photocopy of appointment/NOSA showing the highest salary received if the salary under the last appointment is not the highest</li> </ul>  | Personnel Section/Unit                         |
| <ul style="list-style-type: none"> <li>• Computation of terminal benefits duly signed /certified by the Chief Accountant</li> </ul>  | Accounting Section/Unit                        |
| <ul style="list-style-type: none"> <li>• Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer</li> </ul>  | Personnel Concerned                            |
| <ul style="list-style-type: none"> <li>• In case of resignation, employee's letter of resignation duly accepted by the Head of the Office.</li> </ul>  | Personnel Section/Unit                         |
| <ul style="list-style-type: none"> <li>• GSIS Clearance</li> </ul>   | Personnel Concerned                            |

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| <i>Additional requirements in case of death</i>  |  |
| • Death certificate issued by PSA  | Claimant   |
| • Marriage Certificate issued by PSA   | Claimant   |
| • Birth certificate of all surviving legal heirs issued by PSA   | Claimant   |
| • Designation of next-of-kin   | Claimant   |
| • Waiver of rights of children 18 years old and above, if applicable   | Claimant   |
| <b>6.0 Other Expenditures</b>  |  |
| <b>6.1 Utility Expenses</b>  |  |
| • Statement of Account/Bill  | Service Provider                                 |
| • Invoice/Official Receipt or machine validated statement of account/bill  | Service Provider                                 |
| <b>6.2 Telephone/Communication Expenses</b>  |  |
| • Statement of Account/Bill  | Service Provider                                 |
| • Invoice/Official Receipt or machine validated statement of account/bill or collection and acknowledgement receipts.  | Service Provider                                 |
| • Certification by Head of Office or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls | General Services Section                         |
| • Authority from the Head of Office for entitlement to Mobile phone allowance  | Personnel Section/ Personnel Concerned           |
| • Certification from the Chief Accountant and Property Officer that the employee was not issued a postpaid plan for mobile phone.  | Account Section/Unit and General Service Section |
| <b>7.0 Extraordinary and Miscellaneous Expenses</b>  |  |
| • Certification executed by the official concerned that the amount claimed was spent for the purpose and in the amount not exceeding the limit indicated in the general provisions of the GAA          | Regional Executive Director                      |
| • Relevant Invoices/Receipts, if the amount claimed was spent for the purpose and in the amount exceeding the limit indicated in the general provisions of the GAA                                     | Regional Executive Director                      |
| • Minutes of the meeting if used for the purpose of meetings, seminars and conferences   | Regional Executive Director                      |
| • Attendance Sheet   | Regional Executive Director                      |

| <b>8.0 Procurement of Goods, Consulting Services and Infrastructure Projects (Regardless of Mode of Procurement)</b>   |   |
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| For all types of procurement   |   |
| <ul style="list-style-type: none"> <li>• Certified copy of the page of the approved Annual Procurement Plan (APP) or Supplemental APP where the particular Goods, Consulting Services and/or Infrastructure Projects subject of payment is indicated.</li> </ul>   | BAC Secretariat                               |
| <ul style="list-style-type: none"> <li>• Purchase Requisition (PR)</li> </ul>  | Requesting Party/Office Concerned             |
| <ul style="list-style-type: none"> <li>• Certified copy of the submitted Contract or Purchase Order stamped "Received" by COA of the documentary requirements required by COA Circular No. 2009-001 dated February 12, 2009 and COA Memorandum No. 2005-027 dated February 28, 2005 (Annex A-T) and any future amendments thereof</li> </ul> | Procurement Section/Administrative Unit       |
| <ul style="list-style-type: none"> <li>• Letter request for payment from contractor/supplier</li> </ul>  | Contractor/Supplier/Service Provider          |
| <ul style="list-style-type: none"> <li>• Copy of Transmittal of Bidding Documents stamped received by COA</li> </ul>   | BAC Secretariat                               |
| <b>8.1 Infrastructure Projects</b>   |   |
| <i>Additional Documentary Requirements</i>   |   |
| <b>8.1.1 Advance Payment for Mobilization Cost</b>   |   |
| <ul style="list-style-type: none"> <li>• Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee</li> </ul>  | Contractor                                    |
| <b>8.1.2 Progress Payments</b>   |   |
| <ul style="list-style-type: none"> <li>• Statement of Work Accomplished (SWA)</li> </ul>   | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Progress Billing Statement</li> </ul>   | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Inspection Report by the Office Authorized Engineer/ Inspectorate Team</li> </ul>   | Office Authorized Engineer /Inspectorate Team |
| <ul style="list-style-type: none"> <li>• Results of Test Analysis, if applicable</li> </ul>  | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Contractor's Affidavit on payment of laborers and materials</li> </ul>  | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Pictures/Geotagged Photos, before, during and after construction of items of work especially the embedded items</li> </ul>  | Office Authorized Engineer /Inspectorate Team |
| <ul style="list-style-type: none"> <li>• Certificate of Percentage of completion</li> </ul>  | Office Authorized Engineer /Inspectorate Team |
| <b>8.1.3 Final Payment</b>   |   |
| <ul style="list-style-type: none"> <li>• As-Built Plans</li> </ul>   | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Final SWA</li> </ul>  | Contractor                                    |

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| <ul style="list-style-type: none"> <li>• Warranty Security</li> </ul>   | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Certificate of Completion</li> </ul>   | Office Authorized Engineer /Inspectorate Team |
| <ul style="list-style-type: none"> <li>• Copy of turn-over documents/transfer of project and facilities such as motor vehicles, laptops, and other equipment and furniture included in the contract to concerned government agency</li> </ul> | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Certificate of Acceptance by the Office</li> </ul>   | Head of Office                                |
| <ul style="list-style-type: none"> <li>• Final Inspection Report of the Office authorized Engineers and/or Inspectorate Team</li> </ul>   | Office Authorized Engineer /Inspectorate Team |
| <ul style="list-style-type: none"> <li>• Statement of Time Elapsed</li> </ul>   | Office Authorized Engineer /Inspectorate Team |
| <ul style="list-style-type: none"> <li>• Pictures/Geotagged Photos before, during and after construction of items of work especially the embedded items</li> </ul>  | Office Authorized Engineer /Inspectorate Team |
| <b>8.1.4 Release of Retention Money</b>   |   |
| <ul style="list-style-type: none"> <li>• Warranty security in form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand</li> </ul>                                    | Contractor                                    |
| <ul style="list-style-type: none"> <li>• Certification from the end-user that the project is completed, inspected and accepted.</li> </ul>  | Head of Office                                |
| <b>8.2 Consulting Services</b>  |   |
| <i>Additional Documentary Requirements</i>  |   |
| <ul style="list-style-type: none"> <li>• Copy of curriculum vitae of the consultant</li> </ul>  | Service Provider                              |
| <ul style="list-style-type: none"> <li>• Copy of the Terms of Reference or Contract (for first payment)</li> </ul>  | End User                                      |
| <ul style="list-style-type: none"> <li>• Approved consultancy Progress/Final Reports, and/or output required under the contract</li> </ul>  | End User                                      |
| <ul style="list-style-type: none"> <li>• Progress/Final Billing</li> </ul>  | Service Provider                              |
| <ul style="list-style-type: none"> <li>• Contract of Infrastructure Projects subject of Project Management Consulting Services</li> </ul>   | End User                                      |
| <b>8.3 Goods</b>  |   |
| <i>Additional Documentary Requirements</i>  |   |

| <b>8.3.1 Supplies, Materials, Equipment and Motor Vehicles</b>  |  |
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| <ul style="list-style-type: none"> <li>Original copy of Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his authorized representative</li> </ul>  | Supplier                                     |
| <ul style="list-style-type: none"> <li>Results of Test Analysis, if applicable</li> </ul>   | Supplier                                     |
| <ul style="list-style-type: none"> <li>Tax receipts from the Bureau of Customs or the BIR indicating the exact specifications and/or serial number of the equipment procured by the government as proof of payment of all taxes and duties due on the same equipment, supplied or sold to the government (if applicable)</li> </ul>   | Supplier                                     |
| <ul style="list-style-type: none"> <li>Delivery receipt duly received.</li> </ul>   | General Service Section/ Administrative Unit |
| <ul style="list-style-type: none"> <li>Inspection and Acceptance Report prepared by the Office inspector and signed by the Head of Office or his authorized representative</li> </ul>   | Inspectorate Team                            |
| <ul style="list-style-type: none"> <li>Property Acknowledgement Receipt (PAR) for equipment, Inventory Custodian Slip (ICS) for semi-expendables</li> </ul>   | General Service Section/ Property Unit       |
| <ul style="list-style-type: none"> <li>Warranty Security for a minimum period of three months, in the case of expendable supplies, or a minimum period of one year in the case of semi-/non-expendable supplies, after acceptance by the procuring entity of the delivered supplies (optional for emergency cases and small value procurement)</li> </ul>   | Supplier                                     |
| <ul style="list-style-type: none"> <li>Authority to purchase, in case of motor vehicles</li> </ul>  | DBM  |
| <ul style="list-style-type: none"> <li>For Procurement of drugs and medicines <ul style="list-style-type: none"> <li>- Certificate of product registration from Food and Drug Administration (FDA)</li> <li>- Certificate of good manufacturing practices from FDA</li> <li>- Batch release certificate from FDA</li> <li>- If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the product/items</li> <li>- License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller or distributor)</li> <li>- Certification by the Medical Officer that medicines and drugs requisitioned is included in the PNDF Current Edition</li> </ul> </li> </ul> | Supplier                                     |

|  |  |
|--|--|
| - Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines  |  |
| <b>8.3.2 For Procurements of Fuel, Oil, and Lubricants</b>   |  |
| - Billing/Statement of Account   | Service Provider   |
| - Vehicle Trip Ticket  | Driver on Duty   |
| - Fuel/Lubricants Requisition and Issue Slip   | Requesting Party or Originating Office                   |
| - Fuel Consumption Report, if applicable   | General Services Section/Administrative Unit             |
| - Monthly Report of Official Travels, if applicable  | General Services Section/ Administrative Unit /Drivers   |
| <b>8.3.3 For Procurement of Meals, Snacks, Accommodations for Meeting/Seminar/ Training/Workshop/Orientation</b>               |  |
| - Special Order with Activity Design or Notice of Meeting  | Requesting Party or Originating Office, Regional Office  |
| - BAC Resolution   | BAC Secretariat  |
| - PHILGEPS Bids Notice Abstract – RFQ (above 50k)  | BAC Secretariat  |
| - 3 Quotations   | Service Provider   |
| - Abstract of Quotation  | BAC Secretariat  |
| - Billing or Statement of Account  | Service Provider, Requesting Party or Originating Office |
| - Attendance   | Requesting Party or Originating Office                   |
| - Activity report / minutes of meeting with photo documentation  | Requesting Party or Originating Office                   |
| - Inspection and Acceptance Report   | Inspectorate Team  |
| <b>8.3.4 General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services)</b> |  |
| ● Performance Appraisal Report   | End User   |
| ● Statement of Account or Contractor's Bill  | Service Provider   |
| ● Record of Attendance/Service   | Service Provider   |

|   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Proof of remittance to concerned government agencies [BIR/Social Security System (SSS)/ECC/Pag-ibig/PhilHealth]</li> </ul> | Service Provider                                     |
| <b>8.3.5 Rental Contracts for Property</b>  |  |
| <ul style="list-style-type: none"> <li>• List of prevailing comparable property within the vicinity (for first claim)</li> </ul>                                    | Administrative Division/Management Services Division |
| <ul style="list-style-type: none"> <li>• Vicinity map (for first claim)</li> </ul>  | Administrative Division/Management Services Division |
| <ul style="list-style-type: none"> <li>• Cost benefits analysis</li> </ul>  | End user/ Unit concerned                             |
| <ul style="list-style-type: none"> <li>• Market study (for new contracts)</li> </ul>  | End user/ Unit concerned                             |
| <ul style="list-style-type: none"> <li>• Bills/Invoices</li> </ul>  | Contractor   |
| <ul style="list-style-type: none"> <li>• Certificate of Occupancy (space/building) (for first claim)</li> </ul>   | Administrative Division/Management Services Division |
| <b>8.3.6 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles</b>   |  |
| <ul style="list-style-type: none"> <li>• Bills/Invoices</li> </ul>  | Supplier   |
| <ul style="list-style-type: none"> <li>• Pre-Repair Inspection Report</li> </ul>  | Inspectorate Team                                    |
| <ul style="list-style-type: none"> <li>• Post-Repair Inspection Report</li> </ul>   | Inspectorate Team                                    |
| <ul style="list-style-type: none"> <li>• Repair History of Property</li> </ul>  | General Service Section/Administrative Unit          |
| <ul style="list-style-type: none"> <li>• Waste Materials Report</li> </ul>  | General Service Section/Property Unit                |
| <ul style="list-style-type: none"> <li>• Warranty Certificate</li> </ul>  | Supplier   |
| <ul style="list-style-type: none"> <li>• Certificate of Acceptance</li> </ul>   | End User   |
| <b>8.3.7 Advertising Expenses</b>   |  |
| <ul style="list-style-type: none"> <li>• Bill/Statement of Account</li> </ul>   | Supplier   |
| <ul style="list-style-type: none"> <li>• Copy of newspaper clippings evidencing publication and/or CD/DVD in case of TV/Radio commercial</li> </ul>                 | Requesting Party                                     |
| <ul style="list-style-type: none"> <li>• Copy of Approved Office Media Plan, if any</li> </ul>  | Requesting Party                                     |
| <b>9.0 Cultural and Athletic Activities</b>   |  |
| <ul style="list-style-type: none"> <li>• Budget estimates approved by the Head of Office</li> </ul>   | Office Concerned                                     |
| <ul style="list-style-type: none"> <li>• Office Order</li> </ul>  | Regional Executive Director                          |

|  |                  |
|--|------------------|
| <ul style="list-style-type: none"> <li>• Same requirements under procurement depending on the nature of expense and the mode of procurement adopted</li> </ul> |                  |
| <b>10.0 Human Resource Development and Training Program</b>  |                  |
| <ul style="list-style-type: none"> <li>• Budget Estimates Approved by the Head of Office</li> </ul>  | Office Concerned |
| <ul style="list-style-type: none"> <li>• Schedule of Training Approved by the Head of Office</li> </ul>  | Office Concerned |
| <ul style="list-style-type: none"> <li>• Training Design</li> </ul>  | Office Concerned |
| <ul style="list-style-type: none"> <li>• Statements of Account/Bills/Invoices</li> </ul>   | Supplier         |
| <ul style="list-style-type: none"> <li>• Official Receipts</li> </ul>  | Supplier         |
| <ul style="list-style-type: none"> <li>• Office Order/Terms of Reference</li> </ul>  | Office Concerned |
| <ul style="list-style-type: none"> <li>• Training Report with photo documentation</li> </ul>   | Office Concerned |

**If eNGP/CBFM Contracts**

| <b>CHECKLIST OF REQUIREMENTS</b>   | <b>WHERE TO SECURE</b>                  |
|--|---|
| <b>A. Obligation of eNGP/CBFM Contract</b>   |   |
| General Requirements   |   |
| <ul style="list-style-type: none"> <li>• Certified Copy of Annual Procurement Plan (APP)</li> </ul>                | Procurement Section/Administrative Unit |
| <ul style="list-style-type: none"> <li>• Notarized MOA/Contract with WFP, Mode of Payment &amp; GIS Map</li> </ul> | Concerned Office/Requesting Party       |
| <ul style="list-style-type: none"> <li>• Site Development Plan</li> </ul>  | Concerned Office/Requesting Party       |
| <ul style="list-style-type: none"> <li>• Purchase Request</li> </ul>   | Concerned Office/Requesting Party       |
| <ul style="list-style-type: none"> <li>• Notice of Award received by Service Provider</li> </ul>                   | Procurement Section/Administrative Unit |
| <ul style="list-style-type: none"> <li>• Notice to Proceed received by Service Provider</li> </ul>                 | Procurement Section/Administrative Unit |
| <ul style="list-style-type: none"> <li>• Philgeps Posting of Award/Contract/Proceed</li> </ul>                     | BAC Secretariat                         |
| <ul style="list-style-type: none"> <li>• Performance Security</li> </ul>   | Peoples Organization/Requesting Party   |
| <i>Additional Documentary Requirements</i>   |   |



| CHECKLIST OF REQUIREMENTS  | WHERE TO SECURE                         |
|--|---|
| <b><i>For Public Bidding</i></b>   |   |
| ● BAC Resolution – Mode of Procurement (if there's a change in mode of procurement)  | BAC Secretariat                         |
| ● Copy of Transmittal of Bidding Documents stamped received by COA   | BAC Secretariat                         |
| <b><i>For Community Participation</i></b>  |   |
| ● Endorsement Memorandum for payment from CENRO/Implementing PENRO   | Concerned Office/Requesting Party       |
| ● Letter of Intent   | Peoples Organization/Requesting Party   |
| ● Proof of Posting of RFQ at 3 conspicuous places  | BAC Secretariat                         |
| ● Quotations   | Procurement Section/Administrative Unit |
| ● Abstract of Quotations   | Procurement Section/Administrative Unit |
| ● LEGAL REQUIREMENTS Certificate of Registration from SEC/CDA/DOLE<br>a. Certification from the service provider that none of its incorporators, organizers, directors or officials is an agent or related by consanguinity or affinity up to the fourth civil degree to the HOPE, members of BAC or other authorized officials Disclosure of related business, if any and extent of ownership therein | BAC Secretariat                         |
| ● TECHNICAL REQUIREMENTS<br>a. List of completed contracts similar to the procurement  | BAC Secretariat                         |
| ● FINANCIAL REQUIREMENTS<br>a. Certificate that the service provider has an existing bank account / photocopy of Bank Book<br>b. Updated Audited Financial Statements Certification that it has financial management system that maintains sets of book of accounts  | BAC Secretariat                         |
| <b>B. Payment of 15% Mobilization Fee</b>  |   |
| ● Letter Request for release of 15% Mobilization fee   | Peoples Organization/Requesting Party   |
| ● Copy of MOA/Contract with WFP  | Concerned Office/Requesting Party       |
| ● Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee  | Peoples Organization/Requesting Party   |
| <b>C. Progress Billing</b>   |   |
| ● PO Request for Inspection/Validation and payment   | Peoples Organization/Requesting Party   |
| ● Statement of Work Accomplished   | Peoples Organization/Requesting Party   |
| ● Endorsement/Memorandum for payment from CENRO/Implementing PENRO   | Concerned Office                        |

| CHECKLIST OF REQUIREMENTS   | WHERE TO SECURE                                     |
|---|---|
| <ul style="list-style-type: none"> <li>Letter Request to the COA Resident Auditor for the validation of the accomplishment</li> </ul>                               | Concerned Office (Technical-eNGP)                   |
| <ul style="list-style-type: none"> <li>List of Beneficiaries</li> </ul>   | Concerned Office (NGP Coordinator/Site Team Leader) |
| <ul style="list-style-type: none"> <li>Parceliarized Plantation Map</li> </ul>  | Concerned Office (GIS Team/eNGP Unit)               |
| <ul style="list-style-type: none"> <li>Certificate of Completion</li> </ul>   | Concerned Office                                    |
| <ul style="list-style-type: none"> <li>Copy of MOA/Contract with WFP</li> </ul>   | Concerned Office/Requesting Party                   |
| <ul style="list-style-type: none"> <li>Inspection Report with Geotagged Photos</li> </ul>   | Inspectorate Team                                   |
| <b>D. Final Payment</b>   |   |
| <ul style="list-style-type: none"> <li>Request for Inspection and Final Payment</li> </ul>  | Peoples Organization/Requesting Party               |
| <ul style="list-style-type: none"> <li>Final Statement of Work Accomplished</li> </ul>  | Peoples Organization/Requesting Party               |
| <ul style="list-style-type: none"> <li>Endorsement/Memorandum for payment from CENRO/Implementing PENRO</li> </ul>  | Concerned Office                                    |
| <ul style="list-style-type: none"> <li>Letter Request to the COA Resident Auditor for the validation of the accomplishment</li> </ul>                               | Concerned Office (Technical-eNGP)                   |
| <ul style="list-style-type: none"> <li>List of Beneficiaries</li> </ul>   | Concerned Office (NGP Coordinator/Site Team Leader) |
| <ul style="list-style-type: none"> <li>Parceliarized Plantation Map</li> </ul>  | Concerned Office (GIS Team/eNGP Unit)               |
| <ul style="list-style-type: none"> <li>Certificate of Completion and Acceptance</li> </ul>  | Concerned Office                                    |
| <ul style="list-style-type: none"> <li>Copy of MOA/Contract with WFP</li> </ul>   | Concerned Office/Requesting Party                   |
| <ul style="list-style-type: none"> <li>Final Inspection Report with Geotagged Photos</li> </ul>   | Inspectorate Team                                   |
| <b>E. Release of Retention fee</b>  |   |
| <ul style="list-style-type: none"> <li>Letter Request for Release of Retention Fee</li> </ul>   | Peoples Organization/Requesting Party               |
| <ul style="list-style-type: none"> <li>Endorsement/Memorandum for payment from CENRO/Implementing PENRO</li> </ul>  | Concerned Office                                    |
| <ul style="list-style-type: none"> <li>Evaluation Report that the PO Plantation attained at least 85% Survival Rate</li> </ul>                                      | Concerned Office                                    |
| <ul style="list-style-type: none"> <li>Certificate of Final Acceptance</li> </ul>   | Head of Procuring Entity                            |
| <ul style="list-style-type: none"> <li>Affidavit of Completion</li> </ul>   | Peoples Organization/Requesting Party               |
| <ul style="list-style-type: none"> <li>Project Completion Report</li> </ul>   | Concerned Office (Technical-eNGP)                   |
| <ul style="list-style-type: none"> <li>Letter of Final Turn Over (after 3<sup>rd</sup> year Protection and Maintenance of Established Plantation (PMEP))</li> </ul> | Peoples Organization/Requesting Party               |

| CHECKLIST OF REQUIREMENTS  | WHERE TO SECURE                       |
|--|---------------------------------------|
| <ul style="list-style-type: none"> <li>Certificate of Site Development</li> </ul>  | Concerned Office (Technical-eNGP)     |
| <b>F. Progress Payment for Seedling Production (non-Comprehensive Site Development (CSD))</b>  |                                       |
| <ul style="list-style-type: none"> <li>PO Request for Inspection/Validation and payment</li> </ul>   | Peoples Organization/Requesting Party |
| <ul style="list-style-type: none"> <li>Endorsement/Memorandum for payment from CENRO/Implementing PENRO</li> </ul>   | Concerned Office (Technical-eNGP)     |
| <ul style="list-style-type: none"> <li>Statement of Work Accomplishment</li> </ul>   | Peoples Organization/Requesting Party |
| <ul style="list-style-type: none"> <li>Letter Request to the COA Resident Auditor for the validation of the accomplishment</li> </ul>                        | Concerned Office (Technical-eNGP)     |
| <ul style="list-style-type: none"> <li>Inspection Report with Nursery Tally Sheet and Geotagged Photos</li> </ul>  | Composite Inspection Team             |
| <ul style="list-style-type: none"> <li>Copy of MOA/Contract with WFP</li> </ul>  | Concerned Office (Technical-eNGP)     |
| <ul style="list-style-type: none"> <li>Same requirements under procurement depending on the nature of expense and the mode of procurement adopted</li> </ul> |                                       |
| <b>G. Additional Requirements for seedling procurement (non- CSD)</b>  |                                       |
| <ul style="list-style-type: none"> <li>Delivery Receipt /Seedlings Acknowledgement Receipt</li> </ul>  | Seedling Supplier                     |
| <ul style="list-style-type: none"> <li>Same requirements under procurement depending on the nature of expense and the mode of procurement adopted</li> </ul> |                                       |

| CLIENT STEPS  | AGENCY ACTION  | FEES TO BE PAID | PROCESSING TIME      | PERSONS RESPONSIBLE                              |
|---|--|-----------------|----------------------|--|
| 1. Submit ORS/ BURS with DV and complete supporting documents to Budget Unit/Section. | 1. Review completeness of documents, receive and record in Logbook/ electronic tracking system the ORS/BURS, and forward documents to the concerned Processor. | None            | 30 min.              | Receiving/Releasing Clerk<br>Budget Unit/Section |
| 1.1. None   | 1.1. Review, check fund availability and allotment, record and assign number in the ORS/BURS Control   | None            | 2 hours<br>(Complex) | Budget Staff Budget<br>Unit/Section              |

| CLIENT STEPS | AGENCY ACTION   | FEES TO BE PAID | PROCESSING TIME  | PERSONS RESPONSIBLE   |
|--------------|---|-----------------|--|---|
|              | Book/RAOD, and affix initial on ORS/BURS. Forward to Chief Budget Officer.  |                 | 4 hours<br>(Highly technical)                                  |   |
| 1.2. None    | 1.2. Review documents and sign Box B of ORS/BURS.   | None            | 2 hours<br>(Complex)<br><br>4 hours<br>(Highly technical)      | Chief Budget Officer<br><br>Budget Unit/Section or Designated OIC |
| 1.3. None    | 1.3. Update record in Logbook/ electronic tracking and forward the documents to Accounting Unit/Section/ Concerned Office.  | None            | 1 hour   | Receiving/Releasing Clerk<br>Budget Unit/Section                  |
| 1.4. None    | 1.4. Check completeness of supporting documents, receive, record in Logbook / electronic tracking system, assign DV number and forward to concerned Accounting Staff. | None            | 1 hour.  | Receiving/Releasing Clerk<br>Accounting Unit/Section              |
| 1.5. None    | 1.5. Process DV as to completeness of supporting documents, cash availability, and amount claimed proper.<br><br>Compute and deduct applicable taxes.                 | None            | 1 day 4 hours<br>(Complex)<br><br>3 days<br>(Highly technical) | Accounting Staff<br>Accounting Unit/Section                       |

| CLIENT STEPS | AGENCY ACTION   | FEES TO BE PAID | PROCESSING TIME   | PERSONS RESPONSIBLE   |
|--------------|---|-----------------|---|---|
|              | <p>Prepare Certificate of Tax Withheld and record particulars of DV in Individual Index Card.</p> <p>Prepare Journal Entry (Box B) and affix initial in DV.</p> <p>Forward to Chief Accountant for review and approval.</p> |                 |   |   |
| 1.6. None    | 1.6. Review DV and sign Box C of DV, and forward to Receiving/Releasing Clerk.  | None            | <p>1 day<br/>(Complex)</p> <p>2 days<br/>(Highly technical)</p> | Accountant III or Accountant II or Accountant I or Designated OIC |
| 1.7. None    | 1.7. Release DV and other documents to approving authority based on Manual of Authorities.  | None            | 1 hour  | Receiving/Releasing Clerk<br>Accounting Unit/Section              |
| 1.8. None    | 1.8. Receive and batch up ORS/BURS, DV and supporting documents. Sign Box D of the DV. Forward to Receiving/Releasing Clerk.  | None            | 1 day   |   |
|              | <b>Regional Office</b><br>Personnel Services  |                 |   | <i>DC FD or ARD MS or RED or ARD TS or Designated OIC</i>         |

| CLIENT STEPS | AGENCY ACTION   | FEE TO BE PAID | PROCESSING TIME | PERSONS RESPONSIBLE   |
|--------------|---|----------------|-----------------|---|
|              | <i>MOOE and CO<br/>Up to P500k and PS Remittances<br/>regardless of amount</i>                                      |                |                 | <i>DC FD or DC AD or<br/>Designated OIC</i>   |
|              | <i>MOOE<br/>Remittances regardless of amount</i>  |                |                 | <i>DC FD or ARD MS or ARD TS<br/>or Designated OIC</i>  |
|              | <i>MOOE and CO<br/>Up to P 5M</i>   |                |                 | <i>ARD MS or RED or ARD TS or<br/>Designated OIC</i>  |
|              | <i>MOOE and CO<br/>Above P 5M</i>   |                |                 | <i>RED or ARD MS or ARD TS or<br/>Designated OIC</i>  |
|              | <b>PENRO</b><br><i>Personnel Services,<br/>MOOE and CO</i>  |                |                 | <i>DC MSD or DC TSD or<br/>PENRO or Designated OIC</i>  |
|              | <i>PS and MOOE<br/>Remittances</i>  |                |                 | <i>DC MSD or PENRO or<br/>Designated OIC</i>  |
| 1.9. None    | 1.9. Receive documents and forward to Cashier or Accounting Unit/Section  | None           | 30 min.         | Receiving/Releasing Clerk<br><i>Office of Approving Authority</i>   |
| 1.10. None   | 1.10. Receive DV, ORS/BURS and other supporting documents, review and record in logbook/ Electronic tracking system | None           | 30 min.         | <i>Receiving/Releasing Clerk<br/>Cashier Section/Unit</i><br><br><i>Receiving/Releasing Clerk<br/>Accounting Section/Unit</i> |
| 1.11. None   | 1.11. Batch-up DVs into batch/folder. Forward to assigned/concerned staff.  | None           | 1 hour          | <i>Receiving/Releasing Clerk<br/>Cashier Section/Unit</i><br><br><i>Receiving/Releasing Clerk</i>                             |



| CLIENT STEPS | AGENCY ACTION   | FEES TO BE PAID | PROCESSING TIME | PERSONS RESPONSIBLE  |
|--------------|---|-----------------|-----------------|--|
|              | <u>PENR OFFICE</u>  |                 |                 | <i>Cashier or Designated Cashier</i>                                     |
|              | <b>FOR LDDAP</b><br>(PS, MOOE and CO –regardless of amount)<br><u>REGIONAL OFFICE</u> |                 |                 | <i>Accountant III or Accountant II or Accountant I or Designated OIC</i> |
|              | <u>PENR OFFICE</u>  |                 |                 | <i>Accountant or Designated OIC</i>                                      |
|              | <b>FOR COUNTERSIGNING / APPROVING AUTHORITY</b>                                       |                 |                 |  |
|              | <b>FOR CHECKS AND ADA</b><br>(PS– regardless of amount)<br><u>REGIONAL OFFICE</u>     |                 |                 | <i>ARD MS or RED or Designated OIC</i>                                   |
|              | <u>PENR OFFICE</u>  |                 |                 | <i>PENR Officer or Designated OIC</i>                                    |
|              | <b>FOR ACIC</b><br><u>REGIONAL OFFICE</u>   |                 |                 | <i>DC AD or ARD MS or Designated OIC</i>                                 |
|              | <u>PENR OFFICE</u>  |                 |                 | <i>DC MSD or PENRO or Designated OIC</i>                                 |
|              | MOOE/CO - Up to Php5M   |                 |                 | <i>ARD MS or ARD TS or RED or</i>  |



| CLIENT STEPS | AGENCY ACTION   | FEES TO BE PAID | PROCESSING TIME | PERSONS RESPONSIBLE   |
|--------------|---|-----------------|-----------------|---|
|              | <u>REGIONAL OFFICE</u>  |                 |                 | <i>Designated OIC</i>   |
|              | MOOE/CO – Above Php5M<br><u>REGIONAL OFFICE</u>                           |                 |                 | <i>RED or<br/>ARD MS or<br/>ARD TS or<br/>Designated OIC</i>      |
|              | MOOE/CO– regardless of amount<br><u>PENR OFFICE</u>                       |                 |                 | <i>PENR Officer or<br/>DC MSD or DC TSD or<br/>Designated OIC</i> |
|              | <b>FOR LDDAP</b><br>(PS - regardless of amount)<br><u>REGIONAL OFFICE</u> |                 |                 | <i>DC FD or<br/>ARD MS or<br/>RED or<br/>Designated OIC</i>       |
|              | <u>PENR OFFICE</u>  |                 |                 | <i>DC MSD or DC TSD or<br/>PENR Officer or<br/>Designated OIC</i> |
|              | MOOE/CO - Up to Php5M<br><u>REGIONAL OFFICE</u>                           |                 |                 | <i>DC FD or<br/>ARD MS or RED or<br/>Designated OIC</i>           |
|              | MOOE/CO – Above Php5M<br><u>REGIONAL OFFICE</u>                           |                 |                 | <i>ARD MS or<br/>ARD TS or RED or<br/>Designated OIC</i>          |
|              | MOOE/CO – regardless of amount<br><u>PENR OFFICE</u>                      |                 |                 | <i>DC MSD or DC TSD or<br/>PENR Officer or<br/>Designated OIC</i> |

| CLIENT STEPS  | AGENCY ACTION  | FEES TO BE PAID | PROCESSING TIME         | PERSONS RESPONSIBLE  |
|---|--|-----------------|-------------------------|--|
| 1.14. None  | 1.14 Forward to Cashier.   | None            | 15 min.                 | Receiving/Releasing Clerk<br>Office of Approving Authorities |
| 1.15. None  | 1.15 Receive and Record signed Check/ ADA and ACIC, and forward to cashier staff.  | None            | 15 min.                 | Receiving/Releasing Clerk<br>Cashier Section/Unit            |
| 1.16. None  | 1.16 Record particulars in Checks and Advices to Debit Account Disbursement Record, Report of Checks Issued and Cancelled (RCIC)/Report of ADA Issued (RADAI).<br><br><i>Inform the clientele if the check is ready for pick-up, or the ADA was already prepared for them to issue OR upon crediting payment to their account.</i> | None            | 2 hours.                | Cashier Staff<br>Cashier Section/Unit                        |
| 1.17. Proceed to Cashier Unit/Section and present necessary documents to claim the check and/or validated ADA and issue Official Receipt, if applicable | 1.17 Release Check/ADA to customer/bank with tax certificate (supplier) if applicable.   | None            | 30 min.                 | Cashier<br>Cashier Section/Unit                              |
| <b>TOTAL:</b>   |  | <b>None</b>     | <b>Complex</b>          | <b>6 days, 4 hours and 30 mins</b>                           |
|   |  |                 | <b>Highly Technical</b> | <b>9 days, 5 hours and 30 mins</b>                           |

\*All documents are assumed to be from or submitted to the Administrative Division/Section/Unit considering that this process flow starts with the payment, and that the Administrative Division has its separate processes for procurement.

**CLASSIFICATION:**

| Complex  | Highly Technical  |
|--|---|
| <ul style="list-style-type: none"> <li>● Cash Advances</li> <li>● Salary</li> <li>● Allowances, Honoraria and Other Forms of Compensations</li> <li>● Other expenditures</li> <li>● Extraordinary and Miscellaneous Expenses</li> <li>● Cultural and Athletic Activities</li> <li>● Human Resource Development and Training Program</li> </ul> | <ul style="list-style-type: none"> <li>● Fund Transfers to Non-Government Organization/People's Organizations/ Civil Society Organizations (NGOs/POs/CSOs) except NGP</li> <li>● Fund Transfers to Implementing Agency</li> <li>● Procurement of Goods, Consulting Services and Infrastructure Projects (Regardless of Mode of Procurement)</li> <li>● eNGP/CBFM Contracts</li> </ul> |

Rule VII, Section 2(b) of the Joint Memorandum Circular No. 2019-001 or the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 11032 states that:

“xxx

*The Government office or agency shall not process deficient or incomplete applications or request, and shall only process an application or request if it is complete. In case the application or requests is deficient, the processing time as provided under the Act and these Rules shall only commence once the applicant or requesting party has rectified the deficiency.*

*For processes that involve several stages with corresponding prescribed requirements, the processing time for each stage commences on the date/time that the applicant has satisfactorily completed the requirements for the previous stage and has submitted all the requirements for the subsequent stage being applied for.”*