



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.*

The submission of complete supporting documents enumerated under each type of transaction does not preclude reasonable question on the funding, legality, regularity, necessity of economy of the expenditure or transaction, among others, and such questions may be raised by any of the signatories to the transaction. *Item 3, 1st paragraph of COA Circular No. 92-389 dated November 3, 1992.*

Office or Division:	Accounting, Budget and Cashier Units/Sections, Finance and Administrative Section/Division, DENR PENR and Regional Offices
Classification:	Complex
	Highly Technical
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen G2G - Government to Government
Who may avail:	Internal: Officers and Employees External: Personnel under Contract of Service, Job Order, Service Provider and Supplier

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
General Requirement	
<ul style="list-style-type: none">Disbursement Voucher (1 original, 2 duplicate copies)	Requesting Party or Originating Office



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Obligation Request and Status/Budget Utilization Request and Status (1 Original, 2 duplicate copies) 	Requesting Party or Originating Office or Budget Section/ Unit
<ul style="list-style-type: none"> All supporting documents (1 original, 1 duplicate copy) 	Requesting Party or Originating Office
1.0 Cash Advances	
1.1 Granting of Cash Advances	
<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"> Authority of the accountable officer issued by the Regional Executive Director indicating the maximum accountability and purpose of cash advance (for initial cash advance) 	Regional Executive Director
<ul style="list-style-type: none"> Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books 	Accounting Section/Unit
<ul style="list-style-type: none"> 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) 	Bureau of Treasury
<u>Additional Documentary Requirements for Specific Transactions</u>	
1.1.1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses	
<ul style="list-style-type: none"> Approved Contracts (for initial payment) 	Personnel Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Approved payroll or list of payees indicating their net pay 	Personnel Section/Unit
<ul style="list-style-type: none"> Approved authority (presidential directive or legislative enactment) or legal basis to pay allowances/salaries/honoraria/fringe benefits 	Personnel Section/Unit or Office Concerned
<ul style="list-style-type: none"> Daily time records (DTR) approved by the supervisor 	Personnel Section/Unit
1.1.2 Petty Cash Fund (PCF)	
<ul style="list-style-type: none"> Approved estimate of petty expenses for one month (initial set-up) 	Requesting Party or Office Concerned
1.1.3 Field/Activity Current Operating Expenses (COE)	
<ul style="list-style-type: none"> Approved Budget for COE of the agency field office or agency activity in the field 	Requesting Party or Office Concerned
1.1.4 Traveling Expenses	
1.1.4.1 Local Travel	
<ul style="list-style-type: none"> Duly approved Office Order/Travel Order 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Duly approved Itinerary of Travel 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books 	Accounting Section/Unit
<ul style="list-style-type: none"> Letter of invitation of the host/sponsoring agency/organization (if applicable) 	Requesting Party or Office Concerned
1.1.4.2 Foreign Travel	
<ul style="list-style-type: none"> Duly approved Office Order/Travel Order/Travel Authority 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Duly approved Itinerary of Travel 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books 	Accounting Section/Unit
<ul style="list-style-type: none"> • Letter of invitation of the host/sponsoring country/agency/ organization 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Flight itinerary issued by the airline ticketing office/travel agency 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Document to show the dollar to peso exchange rate at the date of grant of cash advance 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Where applicable, authority to claim representation expenses 	Requesting Party or Office Concerned
<i><u>In case of seminar/training:</u></i>	
<ul style="list-style-type: none"> • Acceptance of nominee/s as participant/s (issued by the host country) 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Programme Agenda and Logistics Information 	Requesting Party or Office Concerned
1.2 Replenishment of Petty Cash Fund	
<ul style="list-style-type: none"> • Report on Paid Petty Cash Vouchers (RPPCV) 	Petty Cash Custodian
<ul style="list-style-type: none"> • Petty Cash Vouchers (PCVs) duly accomplished, signed and approved 	Petty Cash Custodian
<ul style="list-style-type: none"> • Approved purchase request with certificate of Emergency Purchase, if necessary 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Bills, receipts, sales invoices 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • 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. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Inspection and Acceptance Report (IAR) or Certificate of Inspection and Acceptance 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Pre-/Post-Repair Inspection Report 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Waste Materials Report (WMR) in case of replacement/repair 	Property Officer/General Services Section
<ul style="list-style-type: none"> • Approved trip ticket, for gasoline/fuel expenses. 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Canvass from at least three suppliers for purchases involving P1,000 and above except for purchases made while on official travel 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Summary/Abstract of Canvass 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Inventory Custodian Slip (ICS) for semi-expendable items (if applicable) 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • For reimbursement of toll receipts <ul style="list-style-type: none"> • Toll Receipts • Trip tickets 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Such other supporting documents that may be required and/or required under the company policy depending on the nature of expenses 	Requesting Party or Office Concerned
For meals and snacks charged to PCF:	
<ul style="list-style-type: none"> • Notice of meeting with agenda/meeting's purpose 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Minutes of Meeting with Photo Documentation 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Attendance Sheet 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1.3 Reimbursement of Traveling Expenses	
<ul style="list-style-type: none"> Duly approved Office Order/Travel Order 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Duly approved Itinerary of Travel 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Letter of invitation of the host/sponsoring agency/organization 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Approved Certificate of Travel Completed 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Copy of previously approved Itinerary of travel 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Copy of Office Order and the Supplemental Office / Order or any proof supporting the change of schedule 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Certificate of Appearance or Attendance 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Liquidation Report (if actual expenses exceed the cash advance granted) 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> 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) 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<i>Additional Documentary Requirements</i>	
1.3.1 Local Travel	
<ul style="list-style-type: none"> 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 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Certification by the Head of Office as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for the official travel exceeded the prescribed rate per day (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts) 	Head of Office/ Requesting Party or Office Concerned
<ul style="list-style-type: none"> 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 the future. In case of payment of toll fees, the CERR/RER shall be supported with the toll fee rates 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> 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 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1.3.2 Foreign Travel	
<ul style="list-style-type: none"> • 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 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • For reimbursement of actual travel expenses in excess of the prescribed rate: <ul style="list-style-type: none"> • Approval by the President • Certification from the Head of the Agency that it is absolutely necessary • Hotel room with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required bills and receipts) • Bills/receipts for non-commutable representation expenses approved by the President or authorized officials 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • Narrative report on trip undertaken/Report on Participation 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
2.0 Fund Transfers to Non-Government Organization/People's Organizations/ Civil Society Organizations (NGOs/POs/CSOs) except NGP	
2.1 Release of Funds	
<ul style="list-style-type: none"> • Approved Summary of Budgetary Requirements detailing the items of expenditure/ disbursement to be incurred in the program/project 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • List of priority projects which may be implemented by the NGO/PO/CSO posted in the PhilGEPS, agency website, bulletin board and the like 	Implementing Partner or Office
<ul style="list-style-type: none"> • Accreditation of the NGO/PO/CSO by the Bids and Awards Committee (BAC) of the grantee agency 	Implementing Partner or Office
<ul style="list-style-type: none"> • Result of evaluation of financial and technical capability of selected NGO/PO/CSO 	Implementing Partner or Office
<ul style="list-style-type: none"> • Performance security for infrastructure project 	Implementing Partner or Office
<ul style="list-style-type: none"> • Copy of signed Memorandum of Agreement (MOA) executed by and between the Government Agency and the NGO/PO/CSO 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> • 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 	Implementing Partner or Office
<ul style="list-style-type: none"> • Certification from the Accountant of the source agency that the previous fund transfer had been liquidated and accounted for in the books (staggered release) 	Accounting Section/Unit
<ul style="list-style-type: none"> • NGO/PO/CSO proposal or application for funding accompanied by: 	Implementing Partner or Office



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> - Certificate of Registration from Securities and Exchange Commission (SEC) or either Cooperative Development Authority (CDA) or Department of Labor Employment (DOLE) as the case may be - 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 - 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 - Disclosure of other related business if any - Work and Financial Plan (WFP), and sources and Details of Proponent's Equity Participation in the Project - Complete project proposal approved/signed by officers - List and/or photographs of similar projects previously completed, if any, indicating the source of funds for implementation - 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 	



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
the official of the agency authorized to process and/or approve propose MOA, and release funds	
2.2 Staggered Release of Funds to NGO/PO/CSO	
<ul style="list-style-type: none"> Duly approved Schedule of Fund Release to NGO/PO/CSO 	Implementing Partner or Office
<ul style="list-style-type: none"> Interim Fund Utilization Report on the previous release certified by the NGO/PO/CSO Accountant, approved by its President/Chairman and verified by the internal auditor or equivalent official of the GO showing a summary of expenses and a status report of accomplishment evidenced by pictures 	Implementing Partner or Office
<ul style="list-style-type: none"> List of beneficiaries of previous releases with their signatories signifying their acceptance/acknowledgement of the project funds/goods/services 	Implementing Partner or Office
3.0 Fund Transfers	
3.1 Transfer of Fund to Implementing Agency	
Source Agency	
<ul style="list-style-type: none"> Copy of duly signed MOA/Trust Agreement or its equivalent 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Copy of Approved Program of Work (for infrastructure project) 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (for projects other than infrastructure) 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> For GOCCs/GFis, Board Resolution ratifying the MOA or its equivalent in case of transfers not incorporated in the Corporate Operating Budget 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
and/or beyond the signing authority of the Agency Head	
<ul style="list-style-type: none"> • Certification by the Chief Accountant that funds previously transferred to the Implementing Agency (IA) have been liquidated and accounted for in the books 	Accounting Section/Unit
<ul style="list-style-type: none"> • Copy of the OR/eOR or equivalent issued by the IA to the Source Agency acknowledging receipt of funds transferred (for post-audit activities) 	Implementing Partner or Office
<ul style="list-style-type: none"> • OR/eOR or equivalent from IA, if transfer of funds is thru List of Due and Demandable Accounts Payable Advice to it Accounts (LDDAPADA) 	Implementing Partner or Office
3.2 From Trust Fund to the Bureau of treasury/Source Agency for unspent balance/excess amount	
Implementing Agency	
<ul style="list-style-type: none"> • Report of Receipt, Disbursement and Fund Balance certified by the Chief Accountant and approved by the Head of the Office 	Accounting Section/Unit
<ul style="list-style-type: none"> • 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 	Office Concerned
<ul style="list-style-type: none"> • Letter of IA to Source Agency to transfer the unexpended balance to the Bureau of treasury/Source Agency duly approved by the Source Agency, if the disposition thereof has not been provided in the MOA, Trust Agreement or MoU 	Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
4.0 Salary	
4.1 Individual Claims	
4.1.1 First Salary	
For Regular Employees	
• Certified true copy of duly approved Appointment	Personnel Section/Unit
• Assignment/Re-Assignment order, if applicable	Personnel Section/Unit
• Certified copy of Oath of Office	Personnel Concerned
• Certificate of Assumption	Personnel Concerned
• Statement of Assets, Liabilities and Net Worth	Personnel Concerned
• Approved Daily Time Record (DTR)	Personnel Concerned
• TIN/Bureau of Internal Revenue (BIR) withholding certificate	Personnel Concerned
• Payroll Information on New Employee (PINE) or any equivalent document	Personnel Section/Unit
• Authority from the claimant and identification documents, if claimed by person other than the payee	Claimant
<u>Additional Requirements for transferee (from one government agency to another)</u>	
• Clearance from money, property and legal accountabilities from the previous office	Personnel Concerned
• 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	Personnel Concerned
• Certificate of available leave credits	Personnel Concerned
• Service Records	Personnel Concerned
• BIR Certificate of Compensation Payment/Tax Withheld	Personnel Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Contract of Service and Job Order Workers	
<ul style="list-style-type: none"> Approved Contract for Contract of Service and Job Order Workers (Certified true copy for 1st claim) 	Personnel Concerned
<ul style="list-style-type: none"> Approved DTR 	Personnel Concerned
<ul style="list-style-type: none"> BIR withholding certificate/Certificate of Registration 	Personnel Concerned
<ul style="list-style-type: none"> Accomplishment Report 	Personnel Concerned
4.1.2 Salary (if Deleted from the Payroll)	
<ul style="list-style-type: none"> Approved DTR 	Personnel Concerned
<ul style="list-style-type: none"> Notice of Assumption 	Personnel Section/Unit
<ul style="list-style-type: none"> 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 	Personnel Concerned
4.1.3 Salary of Casual/Contractual Personnel, Charged to Personnel Services	
<ul style="list-style-type: none"> For accredited agencies by the CSC (for first claim) <ul style="list-style-type: none"> Certified copy of the pertinent contract/appointment Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC 	Personnel Section/Unit
<ul style="list-style-type: none"> For other agencies (for first claim) <ul style="list-style-type: none"> Certified copy of the pertinent contract/appointment marked received by the CSC 	Personnel Section/Unit
<ul style="list-style-type: none"> Accomplishment Report 	Personnel Concerned
<ul style="list-style-type: none"> Approved DTR 	Personnel Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
4.1.4 Salary Differentials due to Promotion and/or Step Increment	
<ul style="list-style-type: none"> • Certified true copy of Approved Appointment in case of promotion or Notice of Salary Adjustment (NOSA) for step increment/salary increase 	Personnel Section/Unit
<ul style="list-style-type: none"> • Certificate of Assumption 	
<ul style="list-style-type: none"> • Approved DTR or certification that the employee has not incurred leave without pay 	Personnel Section/Unit
4.1.5 Last Salary	
<ul style="list-style-type: none"> • Clearance from money, property and legal accountabilities 	Personnel Concerned
<ul style="list-style-type: none"> • Approved DTR 	Personnel Concerned
4.1.6 Salary due to Heirs of Deceased Employee	
<ul style="list-style-type: none"> • Clearance from money, property and legal accountabilities 	Personnel Concerned
<ul style="list-style-type: none"> • Approved DTR 	Personnel Concerned
<ul style="list-style-type: none"> • Additional Requirements: 	
<ul style="list-style-type: none"> • Death Certificate issued by the Philippine Statistics Authority (PSA) 	Claimant
<ul style="list-style-type: none"> • Marriage Certificate issued by PSA, if applicable 	Claimant
<ul style="list-style-type: none"> • Birth Certificate of surviving legal heirs issued by PSA 	Claimant
<ul style="list-style-type: none"> • Waiver of right of children 18 years and above, if applicable 	Claimant
<ul style="list-style-type: none"> • Designation of next-of-kin 	Claimant



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
4.1.7 Salary during Maternity Leave	
<ul style="list-style-type: none"> • Certified true copy of approved Application for Maternity Leave 	Personnel Concerned
<ul style="list-style-type: none"> • Certified true copy of Maternity Leave Clearance 	Personnel Concerned
<ul style="list-style-type: none"> • Medical Certificate for Maternity Leave 	Personnel Concerned
<ul style="list-style-type: none"> • Certification as Solo Parent (for additional 15 days paid leave) 	Personnel Concerned
4.2 General claims through the Automated Teller Machine (ATM)	
<ul style="list-style-type: none"> • Salary Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> • Payroll Register (hard and soft copy) 	Cashier Section/Unit
<ul style="list-style-type: none"> • Letter to the bank to credit employees' account of their salaries or other claims stamped "Received" by the bank 	Cashier Section/Unit
<ul style="list-style-type: none"> • Validated deposits slips/LDDAP-ADA, if applicable 	Cashier Section/Unit
5.0 Allowances, Honoraria and Other Forms of Compensations	
5.1 Clothing/Uniform Allowance	
For Individual Claims	
<ul style="list-style-type: none"> • Certified true copy of approved appointment of new employees 	Personnel Section/Unit
<ul style="list-style-type: none"> • Certificate of Assumption (for new employee and those on leave without pay) 	Personnel Section/Unit
<ul style="list-style-type: none"> • Certificate of Non-payment from previous agency, for transferees 	Personnel Concerned
For General Claims	
<ul style="list-style-type: none"> • Clothing/Uniform Allowance Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> • Payroll Register (hard and soft copy) 	Cashier Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Letter to the bank to credit employees' account of their allowance 	Cashier Section/Unit
<ul style="list-style-type: none"> Validated deposit slips/LDDAP-ADA, if applicable 	Cashier Section/Unit
5.2 Collective Negotiation Agreement (CNA) Incentive	
<ul style="list-style-type: none"> Resolution signed by both parties incorporating the guidelines/criteria for granting CNA incentive 	DENREU/DENREA
<ul style="list-style-type: none"> Copy of CNA 	K4/DENREU/DENREA
<ul style="list-style-type: none"> Comparative statement of DBM approved level of operating expenses and actual operating expenses 	Budget Section/Unit
<ul style="list-style-type: none"> 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 	Budget Section/Unit
<ul style="list-style-type: none"> Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year 	Planning and Management Division/Section
5.3 Honoraria	
5.3.1 Government Personnel Involved in Government Procurement	
<ul style="list-style-type: none"> Office Order creating and designating the BAC compositions and authorizing the members to collect honoraria 	BAC Secretariat
<ul style="list-style-type: none"> Minutes of BAC meetings 	BAC Secretariat
<ul style="list-style-type: none"> Notices of Award to the winning bidders of procurement activity being claimed 	BAC Secretariat
<ul style="list-style-type: none"> Certification that the procurement involves competitive bidding 	BAC Secretariat



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Attendance sheet listing the names of attendees to the BAC meetings 	BAC Secretariat
<ul style="list-style-type: none"> 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 	Accounting Section/Unit
5.3.2 Resource Person/Coordinator/Facilitator	
<ul style="list-style-type: none"> Office Order 	Human Resource Development Section
<ul style="list-style-type: none"> Coordinator's report on lecture's schedule 	Human Resource Development Section
<ul style="list-style-type: none"> Course Syllabus/Program of Lectures 	Human Resource Development Section
<ul style="list-style-type: none"> DTR in case of claims by the coordinator and facilitators 	Human Resource Development Section
<ul style="list-style-type: none"> PDS/CV reflecting current salaries/Latest Payslip 	Human Resource Development Section
<ul style="list-style-type: none"> Certification from Program Manager/s as to no. of hours and compliance with the tasked assigned 	Office Concerned
5.3.2 Special Projects	
<ul style="list-style-type: none"> Performance Evaluation plan formulated by project management used as basis for rating the performance of members 	Office Concerned
<ul style="list-style-type: none"> Office Order designating members of the special project 	Office Concerned
<ul style="list-style-type: none"> Special Project Plan 	Office Concerned
<ul style="list-style-type: none"> Terms of Reference 	Office Concerned
<ul style="list-style-type: none"> Certificate of Completion of project deliverables 	Office Concerned
<ul style="list-style-type: none"> Authority to collect honoraria 	Office Concerned
<ul style="list-style-type: none"> Certificate of acceptance by the Head of Office of the deliverables per project component 	Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5.4 Longevity Pay	
<ul style="list-style-type: none"> Service Record 	Personnel Section/Unit
<ul style="list-style-type: none"> Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay 	Personnel Section/Unit
5.5 Loyalty Cash Award/Incentive/Service Recognition Award	
For Individual Claims	
<ul style="list-style-type: none"> Service Record 	Personnel Section/Unit
<ul style="list-style-type: none"> Certificate of non-payment from previous office (for transferee) 	Personnel Concerned
<ul style="list-style-type: none"> Certificate from HRO/U that the claimant has not incurred more than 50 days authorized vacation leave without pay within 10-year period or aggregate of more than 25 days authorized vacation leave without pay within the 5-year period, as the case may be 	Personnel Section/Unit
For General Claims	
<ul style="list-style-type: none"> Loyalty Cash Award/ Incentive/Service Recognition Award Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> Payroll Register (hard and soft copy) 	Cashier Section/Unit
<ul style="list-style-type: none"> Letter to the bank requesting to credit employees' account of their PIB claims 	Cashier Section/Unit
<ul style="list-style-type: none"> Validated Deposit Slips/LDDAP-ADA, if applicable 	Cashier Section/Unit
5.6 Mid-Year/Year-End Bonus (YEB) and Cash Gift (CG)	
For Individual Claims	
<ul style="list-style-type: none"> Clearance from money, property and legal accountabilities (retiree) 	Personnel Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Certification from head of Office that the employee is qualified to receive the YEB and CG benefits pursuant to existing DBM Budget Circular 	Personnel Concerned
For General Claims	
<ul style="list-style-type: none"> • Bonus and/or CG Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> • Payroll Register (Hard and soft copy) 	Cashier Section/Unit
<ul style="list-style-type: none"> • Letter to the bank to credit employees account of their Bonus and/or CG claims 	Cashier Section/Unit
<ul style="list-style-type: none"> • Validated Deposit slips/LDDAP-ADA, if applicable 	Cashier Sbeneection/Unit
5.7 Monetization of Leave Credits	
<ul style="list-style-type: none"> • Approved leave application (10 days) with leave credit balance certified by the Human Resources Officer 	Personnel Concerned
<ul style="list-style-type: none"> • Request for monetization of leave covering more than ten days duly approved by the Head of Office 	Personnel Concerned
<ul style="list-style-type: none"> • For monetization of 50 percent or more: <ul style="list-style-type: none"> - Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs - Barangay Certification in case of need for financial assistance brought by calamities, typhoons, fire, etc. 	Personnel Concerned
5.8 Overtime Pay	
<ul style="list-style-type: none"> • 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 	Office Concerned
<ul style="list-style-type: none"> • Overtime Work Program 	Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Quantified Overtime Accomplishment duly signed by the employee and supervisor 	Office Concerned
<ul style="list-style-type: none"> Certificate of service or duly approved DTR 	Office Concerned
5.9 Personnel Economic Relief Allowance (PERA)	
<ul style="list-style-type: none"> Same requirements as those for payment of salaries (4.1.1, 4.1.2, 4.1.5-7 & 4.2) 	Personnel Section/Unit
5.10 Program on Awards and Incentives for Service Excellence (PRAISE)	
<ul style="list-style-type: none"> 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 	Personnel Section/Unit
<ul style="list-style-type: none"> Approved payroll 	Personnel Section/Unit
5.11 Productivity Enhancement Incentive (PEI)	
For Individual Claims	
<ul style="list-style-type: none"> Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory 	Personnel Section/Unit
<ul style="list-style-type: none"> Certification from the Legal Office that the employee has no administrative charge 	Legal Division
For General Claims	
<ul style="list-style-type: none"> PEI Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> List of personnel who were suspended either preventively or as a penalty as a result of an administrative charge within the year for which PEI is paid, regardless of the duration (except if the penalty meted out is only a reprimand) 	Personnel Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> List of personnel dismissed within the year 	Personnel Section/Unit
<ul style="list-style-type: none"> List of personnel on absent without official leave (AWOL) 	Personnel Section/Unit
<ul style="list-style-type: none"> Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office are at least satisfactory 	Personnel Section/Unit
<ul style="list-style-type: none"> Payroll register (hard and soft copy) 	Cashier Section/Unit
<ul style="list-style-type: none"> Letter to the bank to credit employees' account of their PEI claims 	Cashier Section/Unit
<ul style="list-style-type: none"> Validated deposit slips/LDDAP-ADA, if applicable 	Cashier Section/Unit
5.12 Representation and Transportation Allowance (RATA)	
For Individual Claims	
<ul style="list-style-type: none"> Copy of Appointment/Office Order (1st payment) 	Personnel Section/Unit
<ul style="list-style-type: none"> Certificate of Assumption (1st payment) 	Personnel Concerned
<ul style="list-style-type: none"> Certificate or evidence of service rendered or Approved DTR 	Personnel Concerned
<ul style="list-style-type: none"> Certification that the official/employee did not use government vehicle 	General Services Section
<ul style="list-style-type: none"> Certification on the Actual incurrence of RATA (for those with authorized monthly commutable representation and transportation allowance) 	Personnel Concerned
For General Claims	
<ul style="list-style-type: none"> RATA payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> Payroll Register (hard and soft copy) 	Cashier Section/Unit
<ul style="list-style-type: none"> Letter to the bank to credit employees' account of their RATA claims, if applicable stamped "Received" by the bank 	Cashier Section/Unit
<ul style="list-style-type: none"> Validated Deposit Slip/LDDAP-ADA, if applicable 	Cashier Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5.13 Special Counsel Allowance	
<ul style="list-style-type: none"> 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 	Office of the Solicitor General/Head of Agency
<ul style="list-style-type: none"> Certificate of Appearance issued by the Clerk of Court 	Lower Courts
<ul style="list-style-type: none"> Certification that the cases to be attended by the lawyer personnel are directly related to the nature/function of the particular office represented 	Office Concerned
<ul style="list-style-type: none"> Certification issued by the concerned lawyer and 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 	Concerned Lawyer/Accounting Section/Unit
<ul style="list-style-type: none"> Court Order Proceeding or Court Calendar 	Lower Courts
<ul style="list-style-type: none"> Certification that the case is not pursuant to motion for extension or postponement in accordance with General Provisions of GAA 	Concerned Lawyer
5.14 Terminal Leave Benefits	
<ul style="list-style-type: none"> Office Clearance from money, property and legal accountability from the Central Office and/or from the Regional Office of last assignment (consistent with DENR MC 2024-03) 	Personnel Section



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Certified photocopy of employees leave card with computed leave credits as at last date of service by the Personnel Section/Unit 	Personnel Section/Unit
<ul style="list-style-type: none"> • Approved leave application 	Personnel Section/Unit
<ul style="list-style-type: none"> • Complete service record 	Personnel Section/Unit
<ul style="list-style-type: none"> • Statement of Assets, Liabilities and Net Worth (SALN) 	Personnel Section/Unit
<ul style="list-style-type: none"> • Certified photocopy of appointment/NOSA showing the highest salary received if the salary under the last appointment is not the highest 	Personnel Section/Unit
<ul style="list-style-type: none"> • Computation of terminal benefits duly signed /certified by the Chief Accountant 	Accounting Section/Unit
<ul style="list-style-type: none"> • Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer 	Personnel Concerned
<ul style="list-style-type: none"> • Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019) 	Personnel Concerned
<ul style="list-style-type: none"> • In case of resignation, employee's letter of resignation duly accepted by the Head of the Office. 	Personnel Section/Unit
<ul style="list-style-type: none"> • GSIS Clearance 	Personnel Concerned
<i>Additional requirements in case of death</i>	
<ul style="list-style-type: none"> • Death certificate issued by PSA 	Claimant
<ul style="list-style-type: none"> • Marriage Certificate issued by PSA 	Claimant
<ul style="list-style-type: none"> • Birth certificate of all surviving legal heirs issued by PSA 	Claimant
<ul style="list-style-type: none"> • Designation of next-of-kin 	Claimant
<ul style="list-style-type: none"> • Waiver of rights of children 18 years old and above, if applicable 	Claimant



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5.15 Subsistence, Laundry and Quarters Allowances	
<ul style="list-style-type: none"> Payroll of personnel entitled to claim subsistence, laundry and quarters allowance 	Personnel Section/Unit
<ul style="list-style-type: none"> Approved DTR 	Personnel Section/Unit
<ul style="list-style-type: none"> Authority to collect (for initial claim) 	Personnel Section/Unit
6.0 Other Expenditures	
6.1 Utility Expenses	
<ul style="list-style-type: none"> Statement of Account/Bill 	Service Provider
<ul style="list-style-type: none"> Invoice/Official Receipt or machine validated statement of account/bill 	Service Provider
6.2 Telephone/Communication Expenses	
<ul style="list-style-type: none"> Statement of Account/Bill 	Service Provider
<ul style="list-style-type: none"> Invoice/Official Receipt or machine validated statement of account/bill or collection and acknowledgement receipts. 	Service Provider
<ul style="list-style-type: none"> 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
7.0 Extraordinary and Miscellaneous Expenses	
<ul style="list-style-type: none"> Receipt and/or other documents evidencing disbursement, if there are available, or in lieu thereof, certification executed by the official concerned that the expenses sought to be reimbursed have been incurred for any of the purposes contemplated under the provisions of the GAA in relation to or by reasons of his position, in case of NGAs 	Regional Executive Director
<ul style="list-style-type: none"> Other supporting documents as are necessary depending on the nature of expense charged 	Regional Executive Director



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
8.0 Procurement of Goods, Consulting Services and Infrastructure Projects (Regardless of Mode of Procurement)	
For all types of procurement	
<ul style="list-style-type: none"> • Authenticated photocopy of the approved Annual Procurement Plan (APP) and any amendment thereto or Certification from the Procurement Office that the items procured are already included in the APP 	BAC Secretariat
<ul style="list-style-type: none"> • Approved contract supported by the following documents which are required under COA Circular No. 2009-001 dated February 12, 2009 and COA Memorandum No. 2005-027 dated February 28, 2005 to be submitted to the Auditor's Office within five days from the execution of the contract: <ul style="list-style-type: none"> • Invitation to Apply for Eligibility to Bid • Letter of Intent • Result of Eligibility Check/Screening • Bidding Documents enumerated under Section 17.1 of the Revised IRR of RA No. 9184 which includes a complete set of approved plans/drawings and technical specifications for infrastructure projects, complete technical description of equipment, aircraft and accessories, scope, and Terms of Reference (TOR) for consultancy services • Minutes of Pre-Bid Conference, [Approved budget for Contract (ABC) Php 1.0 million and above] • Agenda and/or Supplemental Bulletins, if any • Bidders Technical and Financial Proposals 	Procurement Section/Administrative Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Minutes of Bid Opening • Abstract of Bids • Post-Qualification Report of Technical Working Group • BAC Resolution declaring winning bidder • Notice of Post Qualification • BAC Resolution recommending approval and approval by the Head of the Procuring Entity of the Resolution of the BAC recommending award of contract • Notice of Award • Performance Security • Program of Work and Detailed Estimates • Notice to Proceed, indicating the date of receipt by the contractor • Detailed Breakdown of the BAC • Copy of the Approved PERT/CPM Network Diagram and detailed computations of contract time • Detailed Breakdown of the Contract Cost: <ul style="list-style-type: none"> - Including the detailed breakdown of estimates and/or unit cost analysis/ derivation for each work item expressed in volume/area/lump-sum/lot for infrastructure projects - Indicating the following, among others, for consultancy services: <ul style="list-style-type: none"> • Schedule of basic rates certified by the consultant with a sworn statement 	



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Derivation of the billing factor/multiplier certified by the consultant with a sworn statement • Detailed breakdown of reimbursable costs based on agreed fixed rates and actual costs - Indicating costs and dates of acquisition of the equipment, quantities and cost of materials, spare parts, and supplies furnished by the contractor for janitorial/security/maintenance services - Indicating the monthly lease payment and period of lease for lease contracts 	
<ul style="list-style-type: none"> • Copy of Advertisement of Invitation to Bid/Request for expression of interest <ul style="list-style-type: none"> • Print out copy of advertisement posted in Phil GEPS • Certification form from the Head of BAC Secretariat on the posting of advertisement at conspicuous places • Print out copies of advertisement posted in agency website, if any 	BAC Secretariat
<ul style="list-style-type: none"> • Documentary requirements under Section 23.1 and 25.2.b for infrastructure projects, 23.1 and 15.2a for goods and 24.1 and 25.2c for consulting services, of the Revised IRR of RA No. 9184 	BAC Secretariat
<ul style="list-style-type: none"> • Minutes of Pre-procurement Conference for projects costing above Php 5.0 million for infrastructure, Php 2.0 million and above for goods, and Php1.0 million and above for consulting services 	BAC Secretariat



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Bids Evaluation Report 	BAC Secretariat
<ul style="list-style-type: none"> Ranking of short listed bidders for consulting services 	BAC Secretariat
<ul style="list-style-type: none"> Post Qualification Evaluation Report 	BAC Secretariat
<ul style="list-style-type: none"> Printout copy of posting of Notice of Award, Notice to Proceed and Contract of award in the PhilGEPS 	BAC Secretariat
<ul style="list-style-type: none"> Evidence of invitation of three observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No. 9184 	BAC Secretariat
<ul style="list-style-type: none"> Request for purchase or requisition of supplies, materials and equipment duly approved by proper authorities 	Requesting Party/Office Concerned
8.1 Infrastructure Projects	
<i>Additional Documentary Requirements</i>	
<ul style="list-style-type: none"> Letter request from contractor for advance/progress/final payment of for substitution in case of release of retention money 	Requesting Party/Office Concerned
<ul style="list-style-type: none"> Common to progress/final payment <ul style="list-style-type: none"> SWA/Progress Billing Inspection Report by the Agency's Authorized Engineer Result of Test Analysis, if applicable Statement of Time Elapsed Monthly Certificate of Payment Contractor's Affidavit on payment of laborers and materials Pictures, before, during and after construction of items of work especially the embedded items Photocopy of vouchers of all previous payment Certificate of completion 	Requesting Party/Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
8.1.1 Advance Payment for Mobilization Cost	
<ul style="list-style-type: none"> • Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee 	Contractor
<ul style="list-style-type: none"> • Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	Requesting Party/Office Concerned
8.1.2 Variation Order/Change Order/Extra Work Order	
<ul style="list-style-type: none"> • Additional documents enumerated under Annex B of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Office of the Auditor for the review/evaluation of the changes in the contract: <ul style="list-style-type: none"> • Copy of Approved Change Order (CO)/Extra Work Order (EWO) • Copy of the approved original plans indicating the affected portion(s) of the project and duly revised plans and specifications, if applicable, indicating the changes made which shall be color coded • Copy of the agency's report establishing the necessity/justification(s) for the need of such CO and/or EWO which shall include: (a) the computation as to the quantities of the additional works involved per item indicating the specific stations where such work are needed; (b) the date of inspection conducted and the results of such inspection; (c) a detailed estimate of the unit cost of such items 	End User



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>of work for new unit costs including those expressed in volume/area/lump-sum/lot</p> <ul style="list-style-type: none"> • Copy of the approved/revised PERT/CPM Network Diagram which shall be color coded, reflecting the effect of additional/deductive time on the contract period and the corresponding detailed computations for the additional/deductive time for the subject Change Order/Extra Work Order • Copy of the approved detailed breakdown of contract cost for the variation order • Copy of the COA Technical Evaluation Report for the original contract • If the Variation Order to be reviewed is not the last variation order, all of the above requirements for all previously approved variation orders, if not yet reviewed, otherwise, copy of the COA Technical Evaluation report for the previously approved variation orders • Additional performance security in the prescribed form and amount if variation order exceeds 10 percent of the original contract cost • Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	
8.1.3 Progress Payments	
<ul style="list-style-type: none"> • Statement of Work Accomplished (SWA) 	Contractor



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Progress Billing and corresponding request for progress payment for work accomplished 	Contractor
<ul style="list-style-type: none"> Inspection Report by the Office Authorized Engineer/ Inspectorate Team 	Office Authorized Engineer /Inspectorate Team
<ul style="list-style-type: none"> Results of Test Analysis, if applicable 	Contractor
<ul style="list-style-type: none"> Pictures/Geotagged Photos, before, during and after construction of items of work especially the embedded items 	Office Authorized Engineer /Inspectorate Team
8.1.4 Final Payment	
<ul style="list-style-type: none"> As-Built Plans 	Contractor
<ul style="list-style-type: none"> Final SWA 	Contractor
<ul style="list-style-type: none"> Warranty Security 	Contractor
<ul style="list-style-type: none"> Certificate of Completion 	Office Authorized Engineer /Inspectorate Team
<ul style="list-style-type: none"> 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 	Contractor
<ul style="list-style-type: none"> Certificate of Acceptance by the Office 	Head of Office
<ul style="list-style-type: none"> Final Inspection Report of the Office authorized Engineers and/or Inspectorate Team 	Office Authorized Engineer /Inspectorate Team
<ul style="list-style-type: none"> Statement of Time Elapsed 	Office Authorized Engineer /Inspectorate Team
<ul style="list-style-type: none"> Pictures/Geotagged Photos before, during and after construction of items of work especially the embedded items 	Office Authorized Engineer /Inspectorate Team
8.1.5 Release of Retention Money	
<ul style="list-style-type: none"> Warranty security in form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand 	Contractor



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Certification from the end-user that the project is completed, inspected and accepted. 	Head of Office
8.2 Consulting Services	
<i>Additional Documentary Requirements</i>	
<ul style="list-style-type: none"> • Additional documents under Annex D of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract: <ul style="list-style-type: none"> • If not in the Terms of Reference, appropriate approved documents indicating the expected outputs/deliverables • Copy of the Approved Manning Schedule indicating the names and positions of the consultants and staff and the extent of their participation in the project • Copy of the curriculum vitae of the consultants and staff 	End User
<ul style="list-style-type: none"> • Letter request for payment from the consultant 	End User
<ul style="list-style-type: none"> • Approved consultancy Progress/Final Reports, and/or output required under the contract 	End User
<ul style="list-style-type: none"> • Progress/Final Billing 	Service Provider
<ul style="list-style-type: none"> • Contract of Infrastructure Projects subject of Project Management Consulting Services 	End User
8.3 Goods	
<i>Additional Documentary Requirements</i>	
8.3.1 Supplies, Materials, Equipment and Motor Vehicles	
<ul style="list-style-type: none"> • 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 	Supplier



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
representative and indicating receipt by the proper agency official of items delivered	
<ul style="list-style-type: none"> • Results of Test Analysis, if applicable 	Supplier
<ul style="list-style-type: none"> • 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) 	Supplier
<ul style="list-style-type: none"> • Additional Documents required under Annexes F and S of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted within five days upon execution of the contract: <ul style="list-style-type: none"> • Certificate of Exclusive Distributorship, if applicable • Sample and brochures/photographs, if applicable • For imported items: <ul style="list-style-type: none"> - Consular Invoice/Pro-forma invoice of the foreign supplier with the corresponding details - Home Consumption Value of the items - Breakdown of the expenses incurred in the Importation 	Supplier
<ul style="list-style-type: none"> • Inspection and Acceptance Report prepared by the Office inspector and signed by the Head of Office or his authorized representative 	Inspectorate Team
<ul style="list-style-type: none"> • Property Acknowledgement Receipt (PAR) for equipment, Inventory Custodian Slip (ICS) for semi-expendables 	General Service Section/ Property Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none">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)	Supplier
<ul style="list-style-type: none">Authority to purchase, in case of motor vehicles	DBM
<ul style="list-style-type: none">For Procurement of drugs and medicines<ul style="list-style-type: none">Certificate of product registration from Food and Drug Administration (FDA)Certificate of good manufacturing practices from FDABatch release certificate from FDAIf the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the product/itemsLicense to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller or distributor)Certification by the Medical Officer that medicines and drugs requisitioned is included in the PNDF Current EditionDelivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines	Supplier



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	Requesting Party/Office Concerned
8.3.2 For Procurements of Fuel, Oil, and Lubricants	
<ul style="list-style-type: none"> Billing/Statement of Account 	Service Provider
<ul style="list-style-type: none"> Vehicle Trip Ticket 	Driver on Duty
<ul style="list-style-type: none"> Fuel/Lubricants Requisition and Issue Slip 	Requesting Party or Originating Office
<ul style="list-style-type: none"> Fuel Consumption Report, if applicable 	General Services Section/Administrative Unit
<ul style="list-style-type: none"> Monthly Report of Official Travels, if applicable 	General Services Section/ Administrative Unit /Drivers
8.3.3 For Procurement of Meals, Snacks, Accommodations for Meeting/Seminar/ Training/Workshop/Orientation	
<ul style="list-style-type: none"> Special Order with Activity Design or Notice of Meeting 	Requesting Party or Originating Office, Regional Office
<ul style="list-style-type: none"> BAC Resolution 	BAC Secretariat
<ul style="list-style-type: none"> PHILGEPS Bids Notice Abstract – RFQ (above 50k) 	BAC Secretariat
<ul style="list-style-type: none"> 3 Quotations 	Service Provider
<ul style="list-style-type: none"> Abstract of Quotation 	BAC Secretariat
<ul style="list-style-type: none"> Billing or Statement of Account 	Service Provider, Requesting Party or Originating Office
<ul style="list-style-type: none"> Attendance 	Requesting Party or Originating Office
<ul style="list-style-type: none"> Activity report / minutes of meeting with photo documentation 	Requesting Party or Originating Office
<ul style="list-style-type: none"> Inspection and Acceptance Report 	Inspectorate Team



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
8.3.4 General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services)	
<ul style="list-style-type: none">• Additional documents under Annex H to K and P of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract:• For Janitorial/Security/Maintenance Services<ul style="list-style-type: none">- Appropriate approved documents indicating the following:<ul style="list-style-type: none">▪ The number of personnel involved and their corresponding rates/salary▪ Schedule of work and places of assignment or station/visits indicating, among others, the number of hours per visit▪ The type and number of equipment to be served (in case of visitorial maintenance service)- The scaled floor plans of the building and other area/s covered by the service contract (for janitorial services)- The group classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in accordance with the applicable Rules implementing RA No. 6727- Approved documents indicating the minimum requirements of the agency on the number of	End User



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>security personnel to be involved in the project (for security service contract)</p> <ul style="list-style-type: none"> - The population of the agency where the services are rendered (for security services controls) - Detailed description of the maintenance services to be rendered or activities to be performed (for maintenance service contracts) ● For Garbage Collection and Disposal <ul style="list-style-type: none"> - Complete description/specifications (brand name, model, make/country of origin, hp, piston displacement, capacity) and number of units of dump trucks to be used - Complete descriptions/specifications (age, condition, brand, etc.) and number of units of all other equipment to be rented/used - Appropriate approved documents containing the terms and conditions, whether operated or bare rental for heavy equipment, whether per trip or package deal; and other relevant condition - The designated dumpsite/location of dumpsite (if provided in a separate document) - The Measurement in kilometers of the total distance covered by one complete route for all the required routes to be traveled - Estimated volume in cubic meters of garbage to be hauled from area of operation, including the basis for such estimates 	



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> - In case where the type of contract differs from the usual per trip contract basis, sufficient justification and comparative analysis between the type of contract adopted against the basic per trip type of contract • For forwarding/shipping/hauling contract <ul style="list-style-type: none"> - The type/kind and technical description of the mode of transportation used - The point of origin and description including the estimated distance/s if transported by land - The estimated weight and volume of cargoes involved 	
<ul style="list-style-type: none"> • Performance Appraisal Report 	End User
<ul style="list-style-type: none"> • Statement of Account or Contractor's Bill 	Service Provider
<ul style="list-style-type: none"> • Certificate of Acceptance 	End User
<ul style="list-style-type: none"> • Record of Attendance/Service 	Service Provider
<ul style="list-style-type: none"> • Proof of remittance to concerned government agencies [BIR/Social Security System (SSS)/ECC/Pag-ibig/PhilHealth] 	Service Provider
<ul style="list-style-type: none"> • Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	Requesting Party/Office Concerned
8.3.5 Rental Contracts for Property	
<ul style="list-style-type: none"> • List of prevailing comparable property within the vicinity (for first claim) 	Administrative Division/Management Services Division
<ul style="list-style-type: none"> • Vicinity map (for first claim) 	Administrative Division/Management Services Division



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Cost benefits analysis 	End user/ Unit concerned
<ul style="list-style-type: none"> • Request for payment 	End user/ Unit concerned
<ul style="list-style-type: none"> • Additional documents under Annex L, N and O of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract • For Privately-owned office/building <ul style="list-style-type: none"> - Complete copy of the building floor plans indicating in shaded colors the rentable space - Copy of the Certificate of Occupancy of the building or appropriate approved documents showing the date the building was constructed or age of the building - Complete description of the building as to type, kind and class including its component parts and equipment facilities such as, but not limited to, parking areas, elevators, air-conditioning systems, firefighting equipment, etc. - Copy of the Master Deed Declaration and Restrictions in case of lease/rental of office condominiums • For equipment rental/lease/purchase contract <ul style="list-style-type: none"> • Agency evaluation of equipment utilization • Pertinent data of area of operation 	End user/ Unit concerned
<ul style="list-style-type: none"> • Market study (for new contracts) 	End user/ Unit concerned
<ul style="list-style-type: none"> • Bills/Invoices 	Contractor



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	Requesting Party/Office Concerned
8.3.6 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles	
<ul style="list-style-type: none"> Additional documents under Annex Q and R of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract <ul style="list-style-type: none"> Copy of the pre-repair evaluation report and approved detailed plans by the agency showing in sufficient detail the scope of work/extent of repair to be done Copy of the latest service bulletin, in case of aircraft Report of waste materials Copy of document indicating the history of repair 	End User
<ul style="list-style-type: none"> Bills/Invoices 	Supplier
<ul style="list-style-type: none"> Pre-Repair Inspection Report 	Inspectorate Team
<ul style="list-style-type: none"> Post-Repair Inspection Report 	Inspectorate Team
<ul style="list-style-type: none"> Warranty Certificate 	Supplier
<ul style="list-style-type: none"> Certificate of Acceptance 	End User
<ul style="list-style-type: none"> Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	Requesting Party/Office Concerned
8.3.7 Advertising Expenses	
<ul style="list-style-type: none"> Bill/Statement of Account 	Supplier



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Copy of newspaper clippings evidencing publication and/or CD/DVD in case of TV/Radio commercial 	Requesting Party
<ul style="list-style-type: none"> • Copy of Approved Office Media Plan, if any 	Requesting Party
9.0 Cultural and Athletic Activities	
<ul style="list-style-type: none"> • Budget estimates approved by the Head of Office 	Office Concerned
<ul style="list-style-type: none"> • Office Order 	Regional Executive Director
<ul style="list-style-type: none"> • Same requirements under procurement depending on the nature of expense and the mode of procurement adopted 	
10.0 Human Resource Development and Training Program	
<ul style="list-style-type: none"> • Budget Estimates Approved by the Head of Office 	Office Concerned
<ul style="list-style-type: none"> • Schedule of Training Approved by the Head of Office 	Office Concerned
<ul style="list-style-type: none"> • Training Design 	Office Concerned
<ul style="list-style-type: none"> • Statements of Account/Bills/Invoices 	Supplier
<ul style="list-style-type: none"> • Official Receipts 	Supplier
<ul style="list-style-type: none"> • Office Order/Terms of Reference 	Office Concerned
<ul style="list-style-type: none"> • Training Report with photo documentation 	Office Concerned

If eNGP/CBFM Contracts

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
A. Obligation of eNGP/CBFM Contract	
General Requirements	
<ul style="list-style-type: none"> • Certified Copy of Annual Procurement Plan (APP) 	Procurement Section/Administrative Unit
<ul style="list-style-type: none"> • Notarized MOA/Contract with WFP, Mode of Payment & GIS Map 	Concerned Office/Requesting Party
<ul style="list-style-type: none"> • Site Development Plan 	Concerned Office/Requesting Party
<ul style="list-style-type: none"> • Purchase Request 	Concerned Office/Requesting Party



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
• Notice of Award received by Service Provider	Procurement Section/Administrative Unit
• Notice to Proceed received by Service Provider	Procurement Section/Administrative Unit
• Philgeps Posting of Award/Contract/Proceed	BAC Secretariat
• Performance Security	Peoples Organization/Requesting Party
<i>Additional Documentary Requirements</i>	
<i>For Public Bidding</i>	
• 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
<i>For Community Participation</i>	
• 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 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 a. List of completed contracts similar to the procurement	BAC Secretariat
• FINANCIAL REQUIREMENTS a. Certificate that the service provider has an existing bank account / photocopy of Bank Book	BAC Secretariat



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
b. Updated Audited Financial Statements Certification that it has financial management system that maintains sets of book of accounts	
B. Payment of 15% Mobilization Fee	
• 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
C. Progress Billing	
• 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
• Letter Request to the COA Resident Auditor for the validation of the accomplishment	Concerned Office (Technical-eNGP)
• List of Beneficiaries	Concerned Office (NGP Coordinator/Site Team Leader)
• Parceliarized Plantation Map	Concerned Office (GIS Team/eNGP Unit)
• Certificate of Completion	Concerned Office
• Copy of MOA/Contract with WFP	Concerned Office/Requesting Party
• Inspection Report with Geotagged Photos	Inspectorate Team
D. Final Payment	
• Request for Inspection and Final Payment	Peoples Organization/Requesting Party
• Final Statement of Work Accomplished	Peoples Organization/Requesting Party
• Endorsement/Memorandum for payment from CENRO/Implementing PENRO	Concerned Office
• Letter Request to the COA Resident Auditor for the validation of the accomplishment	Concerned Office (Technical-eNGP)
• List of Beneficiaries	Concerned Office (NGP Coordinator/Site Team Leader)



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
• Parceliarized Plantation Map	Concerned Office (GIS Team/eNGP Unit)
• Certificate of Completion and Acceptance	Concerned Office
• Copy of MOA/Contract with WFP	Concerned Office/Requesting Party
• Final Inspection Report with Geotagged Photos	Inspectorate Team
E. Release of Retention fee	
• Letter Request for Release of Retention Fee	Peoples Organization/Requesting Party
• Endorsement/Memorandum for payment from CENRO/Implementing PENRO	Concerned Office
• Evaluation Report that the PO Plantation attained at least 85% Survival Rate	Concerned Office
• Certificate of Final Acceptance	Head of Procuring Entity
• Affidavit of Completion	Peoples Organization/Requesting Party
• Project Completion Report	Concerned Office (Technical-eNGP)
• Letter of Final Turn Over (after 3 rd year Protection and Maintenance of Established Plantation (PMEP))	Peoples Organization/Requesting Party
• Certificate of Site Development	Concerned Office (Technical-eNGP)
F. Progress Payment for Seedling Production (non-Comprehensive Site Development (CSD))	
• PO Request for Inspection/Validation and payment	Peoples Organization/Requesting Party
• Endorsement/Memorandum for payment from CENRO/Implementing PENRO	Concerned Office (Technical-eNGP)
• Statement of Work Accomplishment	Peoples Organization/Requesting Party
• Letter Request to the COA Resident Auditor for the validation of the accomplishment	Concerned Office (Technical-eNGP)
• Inspection Report with Nursery Tally Sheet and Geotagged Photos	Composite Inspection Team
• Copy of MOA/Contract with WFP	Concerned Office (Technical-eNGP)
• Same requirements under procurement depending on the nature of expense and the mode of procurement adopted	



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
G. Additional Requirements for seedling procurement (non-CSD)	
<ul style="list-style-type: none"> • Delivery Receipt /Seedlings Acknowledgement Receipt 	Seedling Supplier
<ul style="list-style-type: none"> • Same requirements under procurement depending on the nature of expense and the mode of procurement adopted 	

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 Budget Unit/Section
1.1. None	1.1. Review, check fund availability and allotment, record and assign number in the ORS/BURS Control Book/RAOD, and affix initial on ORS/BURS. Forward to Chief Budget Officer.	None	2 hours (Complex) 4 hours (Highly technical)	Budget Staff Budget Unit/Section



CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.2. None	1.2. Review documents and sign Box B of ORS/BURS.	None	2 hours (Complex) 4 hours (Highly technical)	Chief Budget Officer 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 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 Accounting Unit/Section
1.5. None	1.5. Process DV as to completeness of supporting documents, cash availability, and	None		



CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	amount claimed proper. Compute and deduct applicable taxes. Prepare Certificate of Tax Withheld and record particulars of DV in Individual Index Card. Prepare Journal Entry (Box B) and affix initial in DV. Forward to Chief Accountant for review and approval.		1 day 4 hours (Complex) 3 days (Highly technical)	Accounting Staff Accounting Unit/Section
1.6. None	1.6. Review DV and sign Box C of DV, and forward to Receiving/Releasing Clerk.	None	1 day (Complex) 2 days (Highly technical)	Accountant III or Accountant II or Accountant I or Designated OIC



CLIENT STEPS	AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.7. None	1.7. Release DV and other documents to approving authority based on Manual of Authorities.	None	1 hour	Receiving/Releasing Clerk 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	
	Regional Office <i>Personnel Services</i>			<i>DC FD or ARD MS or RED or ARD TS or Designated OIC</i>
	<i>MOOE and CO Up to P500k and PS Remittances regardless of amount</i>			<i>DC FD or DC AD or Designated OIC</i>
	<i>MOOE Remittances regardless of amount</i>			<i>DC FD or ARD MS or ARD TS or Designated OIC</i>
	<i>MOOE and CO Up to P 5M</i>			<i>ARD MS or RED or ARD TS or Designated OIC</i>
	<i>MOOE and CO Above P 5M</i>			<i>RED or ARD MS or ARD TS or Designated OIC</i>
	PENRO <i>Personnel Services, MOOE and CO</i>			<i>DC MSD or DC TSD or PENRO or Designated OIC</i>



CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	<i>PS and MOOE Remittances</i>			<i>DC MSD or PENRO or Designated OIC</i>
1.9. None	1.9. Receive documents and forward to Cashier or Accounting Unit/Section	None	30 min.	Receiving/Releasing Clerk <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</i> Cashier Section/Unit <i>Receiving/Releasing Clerk</i> Accounting Section/Unit
1.11. None	1.11. Batch-up DVs into batch/folder. Forward to assigned/concerned staff.	None	1 hour	<i>Receiving/Releasing Clerk</i> Cashier Section/Unit <i>Receiving/Releasing Clerk</i> Accounting Section/Unit
1.12. None	1.12. Prepare Checks, ACIC or LDDAP-ADA. Forward to Chief Accountant or Head of Cashier.	None	4 hours	Accounting Staff Accounting Unit/Section Cashier Staff Cashier Section/Uni



CLIENT STEPS	AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.13. None	<p>1.13 Check completeness of signature on DV and the amount on the check and ACIC and/or LDDAP-ADA.</p> <p>Sign/Certify/Counter sign/Approve check and ACIC and /or LDDAP-ADA.</p> <p><i>(The signing, certifying, countersigning, and approving authority in the Regional and PENR Officer may sign simultaneously to ensure timely payment of transactions.)</i></p> <p>FOR SIGNING / CERTIFYING AUTHORITY</p>	None	1 day	
	<p>FOR CHECKS, ACIC AND ADA</p> <p>(PS, MOOE and CO – regardless of amount)</p> <p><u>REGIONAL OFFICE</u></p>			<p><i>Cashier III or Cashier II or Cashier I</i></p>



CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	<u>PENR OFFICE</u>			<i>Cashier or Designated Cashier</i>
	FOR LDDAP (PS, MOOE and CO – regardless of amount) <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>
	FOR COUNTERSIGNING / APPROVING AUTHORITY			
	FOR CHECKS AND ADA (PS– regardless of amount) <u>REGIONAL OFFICE</u>			<i>ARD MS or RED or Designated OIC</i>
	<u>PENR OFFICE</u>			<i>PENR Officer or Designated OIC</i>
	FOR ACIC <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>



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



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	MOOE/CO – regardless of amount <u>PENR OFFICE</u>			<i>DC MSD or DC TSD or PENR Officer or Designated OIC</i>
1.14. None	1.14 Forward to Cashier.	None	15 min.	Receiving/Releasing Clerk 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 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). <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</i>	None	2 hours.	Cashier Staff Cashier Section/Unit



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	<i>payment to their account.</i>			
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 Cashier Section/Unit
TOTAL:		None	Complex	6 days, 4 hours and 30 mins
			Highly Technical	9 days, 5 hours and 30 mins

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

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.”