



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.*

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
<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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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 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
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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1.1.3 Field/Activity Current Operating Expenses (COE)/ Special Cash Advances	
<ul style="list-style-type: none"> Approved Budget for COE/ Special Cash Advances 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"> 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 	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
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
<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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> 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 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Where applicable, authority to claim representation expenses 	Requesting Party or Office Concerned
<i>In case of seminar/training:</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
<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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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, together with parking and toll fee receipts, if any (applicable for government vehicles only) 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> 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 	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 	Requesting Party or Office Concerned
<p>For meals and snacks charged to PCF:</p>	
<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 	Requesting Party or Office Concerned
<ul style="list-style-type: none"> Attendance Sheet 	Requesting Party or Office Concerned
<p>1.3 Reimbursement of Traveling Expenses</p>	
<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 or in the absence thereof, photocopy of the received copy of Memo Transmittal of Back to Office Report/Narrative 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Report on trip undertaken/Report on Participation addressed to the Head of Office. The 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"> • Highlights of the training/activity; • Pictures preferably dated; • Plan of action for knowledge sharing; and • Recommendations 	
<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
<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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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
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 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
as indicated in the approved travel authority and itinerary of travel; or a passenger manifest certified by the concerned airline or shipping company	
<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
2.0 Fund Transfers to Non-Government Organization/People's Organizations/ Civil Society Organizations (NGOs/POs/CSOs) except NGP	
2.1 Transfer of Funds	
<ul style="list-style-type: none"> ● Duly approved Schedule of Fund Release to NGO/PO/CSO 	Requesting Party or Office Concerned
<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"> ● 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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> ● Certificate of Registration with the concerned government agencies, i.e. SEC, CDA or DOLE 	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"> ● Copy of the OR/eOR/AR or equivalent issued by the NGOs/POs/CSOs to the Source Agency acknowledging receipt of funds transferred 	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 proposal or application for funding accompanied by: <ul style="list-style-type: none"> - 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 	Implementing Partner or Office



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> - 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 the official of the agency authorized to process and/or approve propose MOA, and release funds 	
3.0 Fund Transfers to Implementing Agency	
3.1 Transfer of Fund	
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 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 	Requesting Party or Office Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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/AR 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/AR 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
<ul style="list-style-type: none"> • Acknowledgement Receipt for those recipients of research fund 	Implementing Partner or Office
<ul style="list-style-type: none"> • 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 	Implementing Partner or Office
3.3 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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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
4.0 Salary	
4.1 Individual Claims	
4.1.1 First Salary	
For Regular Employees	
<ul style="list-style-type: none"> Certificate of Appointment duly attested by the Civil Service Commission (CSC) or its equivalent 	Personnel Section/Unit
<ul style="list-style-type: none"> Assignment/Re-Assignment order, if applicable 	Personnel Section/Unit
<ul style="list-style-type: none"> Certified copy of Oath of Office 	Personnel Concerned
<ul style="list-style-type: none"> Certificate of Assumption 	Personnel Concerned
<ul style="list-style-type: none"> Statement of Assets, Liabilities and Net Worth 	Personnel Concerned
<ul style="list-style-type: none"> Approved Daily Time Record (DTR) 	Personnel Concerned
<ul style="list-style-type: none"> TIN/Bureau of Internal Revenue (BIR) withholding certificate 	Personnel Concerned
<ul style="list-style-type: none"> Payroll Information on New Employee (PINE) or any equivalent document 	Personnel Section/Unit
<ul style="list-style-type: none"> 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>	
<ul style="list-style-type: none"> Clearance from money, property and legal accountabilities from the previous office 	Personnel Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • Certificate of leave credits 	Personnel Concerned
<ul style="list-style-type: none"> • Service Records 	Personnel Concerned
<ul style="list-style-type: none"> • BIR Certificate of Compensation Payment/Tax Withheld 	Personnel Concerned
<ul style="list-style-type: none"> • Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms 	Personnel Concerned
<p>For Contract of Service and Job Order Workers</p>	
<ul style="list-style-type: none"> • Approved Contract for Contract of Service and Job Order Workers 	Personnel Concerned
<ul style="list-style-type: none"> • Certificate of Assumption 	Personnel Section/Unit
<ul style="list-style-type: none"> • Approved DTR 	Personnel Concerned
<ul style="list-style-type: none"> • BIR withholding certificate 	Personnel Concerned
<ul style="list-style-type: none"> • Accomplishment Report 	Personnel Concerned
<p>4.1.2 Salary (if Deleted from the Payroll)</p>	
<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
<p>4.1.3 Salary of Casual/Contractual Personnel, Charged to Personnel Services</p>	
<ul style="list-style-type: none"> • For accredited agencies by the CSC (for first claim) • Certified copy of the pertinent contract/appointment 	Personnel Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC 	
<ul style="list-style-type: none"> • For other agencies (for first claim) • Certified copy of the pertinent contract/appointment marked received by the CSC 	Personnel Section/Unit
<ul style="list-style-type: none"> • Duly Approved Accomplishment Report 	Personnel Concerned
<ul style="list-style-type: none"> • Approved DTR 	Personnel Concerned
<ul style="list-style-type: none"> • Certificate of Assumption of Duty for the first salary 	Personnel Concerned
4.1.4 Salary Differentials due to Promotion and/or Step Increment	
<ul style="list-style-type: none"> • Due to Promotion: • Certified copy of Approved Appointment • Certificate of Assumption 	Personnel Section/Unit
<ul style="list-style-type: none"> • Notice of Salary Adjustment (NOSA) for step increment/salary increase 	Personnel Section/Unit
<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
<ul style="list-style-type: none"> • Authority to deduct accountabilities, if any 	Personnel Concerned
<ul style="list-style-type: none"> • Certification of available leave credits 	Personnel Section/Unit
4.1.6 Salary due to Heirs of Deceased Employee	
<ul style="list-style-type: none"> • 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. 	Claimant



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 – • Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage 	Claimant
4.1.7 Salary during Maternity Leave	
<ul style="list-style-type: none"> • Certified copy of approved Application for Maternity Leave 	Personnel Concerned
<ul style="list-style-type: none"> • Certified 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
<ul style="list-style-type: none"> • Certificate of Assumption 	Personnel Concerned
4.2 General claims through the Automated Teller Machine (ATM)	
<ul style="list-style-type: none"> • Approved Salary Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> • Approved 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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5.0 Allowances, Honoraria and Other Forms of Compensations	
5.1 Clothing/Uniform Allowance	
For Individual Claims	
<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"> • Approved Clothing/Uniform Allowance Payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> • Approved 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 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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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
<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 for their designation with authority to collect honorarium 	Human Resource Development Section
<ul style="list-style-type: none"> Authority to Conduct the Training/Seminar and the participants 	Human Resource Development Section
<ul style="list-style-type: none"> Course Outline/Program 	Human Resource Development Section
<ul style="list-style-type: none"> Copy of the Letter/Invitation to Guest Resource Speaker/Persons (as accepted/conformed) 	Human Resource Development Section
<ul style="list-style-type: none"> 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 	Accounting Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5.3.2 Special Projects	
<ul style="list-style-type: none"> Office Order for the creation of the Special Project Team 	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"> Accomplishment Report/Certificate of Completion of project deliverables 	Office Concerned
<ul style="list-style-type: none"> Certificate of acceptance by the Head of Office of the deliverables per project component 	Office Concerned
<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 BC No. 2007-2 dated October 1, 2007 and any future amendments thereof 	Accounting Section/Unit
5.5 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
5.6 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 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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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"> 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
<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
5.7 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
<ul style="list-style-type: none"> Certificate of Assumption to Office (for new employee/transferee) 	Personnel Concerned
<ul style="list-style-type: none"> Certification of no -payment from previous agency (for transferee) 	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 Section/Unit
5.8 Monetization of Leave Credits	
<ul style="list-style-type: none"> Approved leave application with leave credit balance certified by the Human Resources Officer 	Personnel Concerned



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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. Justification on financial needs for the education of employee or children 	Personnel Concerned
5.9 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
<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
5.10 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
5.11 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) 	Personnel Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
No. 01-2001 dated January 26, 2001 and any future amendments thereof	
<ul style="list-style-type: none"> Approved payroll 	Personnel Section/Unit
5.12 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 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
5.13 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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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"> • Approved RATA payroll 	Personnel Section/Unit
<ul style="list-style-type: none"> • Approved 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
5.17 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 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 	Accounting Section/Unit



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5.18 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 	Personnel Section
<ul style="list-style-type: none"> Ombudsman Clearance/ Certificate 	Office of the Ombudsman
<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"> 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
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
<ul style="list-style-type: none"> ● Authority from the Head of Office for entitlement to Mobile phone allowance 	Personnel Section/ Personnel Concerned
<ul style="list-style-type: none"> ● 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
7.0 Extraordinary and Miscellaneous Expenses	
<ul style="list-style-type: none"> ● 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
<ul style="list-style-type: none"> ● 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
<ul style="list-style-type: none"> ● Minutes of the meeting if used for the purpose of meetings, seminars and conferences 	Regional Executive Director
<ul style="list-style-type: none"> ● Attendance Sheet 	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"> • 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. 	BAC Secretariat
<ul style="list-style-type: none"> • Purchase Requisition (PR) 	Requesting Party/Office Concerned
<ul style="list-style-type: none"> • 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 	Procurement Section/Administrative Unit
<ul style="list-style-type: none"> • Letter request for payment from contractor/supplier 	Contractor/Supplier/Service Provider
<ul style="list-style-type: none"> • Copy of Transmittal of Bidding Documents stamped received by COA 	BAC Secretariat
8.1 Infrastructure Projects	
<i>Additional Documentary Requirements</i>	
8.1.1 Advance Payment for Mobilization Cost	
<ul style="list-style-type: none"> • Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee 	Contractor
8.1.2 Progress Payments	
<ul style="list-style-type: none"> • Statement of Work Accomplished (SWA) 	Contractor
<ul style="list-style-type: none"> • Progress Billing Statement 	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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Contractor's Affidavit on payment of laborers and materials 	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
<ul style="list-style-type: none"> Certificate of Percentage of completion 	Office Authorized Engineer /Inspectorate Team
8.1.3 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
8.1.4 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
<ul style="list-style-type: none"> Certification from the end-user that the project is completed, inspected and accepted. 	Head of Office



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
8.2 Consulting Services	
<i>Additional Documentary Requirements</i>	
<ul style="list-style-type: none"> • Copy of curriculum vitae of the consultant 	Service Provider
<ul style="list-style-type: none"> • Copy of the Terms of Reference or Contract (for first payment) 	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 representative 	Supplier
<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"> • Delivery receipt duly received. 	General Service Section/ Administrative Unit
<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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> ● Property Acknowledgement Receipt (PAR) for equipment, Inventory Custodian Slip (ICS) for semi-expendables 	General Service Section/ Property Unit
<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 FDA - Batch release certificate from FDA - If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the product/items - License 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 Edition - Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines 	Supplier



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
8.3.2 For Procurements of Fuel, Oil, and Lubricants	
- 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
8.3.3 For Procurement of Meals, Snacks, Accommodations for Meeting/Seminar/ Training/Workshop/Orientation	
- 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
8.3.4 General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services)	
● Performance Appraisal Report	End User
● Statement of Account or Contractor's Bill	Service Provider
● Record of Attendance/Service	Service Provider



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Proof of remittance to concerned government agencies [BIR/Social Security System (SSS)/ECC/Pag-ibig/PhilHealth] 	Service Provider
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
<ul style="list-style-type: none"> • Cost benefits analysis 	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
<ul style="list-style-type: none"> • Certificate of Occupancy (space/building) (for first claim) 	Administrative Division/Management Services Division
8.3.6 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles	
<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"> • Repair History of Property 	General Service Section/Administrative Unit
<ul style="list-style-type: none"> • Waste Materials Report 	General Service Section/Property Unit
<ul style="list-style-type: none"> • Warranty Certificate 	Supplier
<ul style="list-style-type: none"> • Certificate of Acceptance 	End User
8.3.7 Advertising Expenses	
<ul style="list-style-type: none"> • Bill/Statement of Account 	Supplier
<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



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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
<ul style="list-style-type: none"> • Notice of Award received by Service Provider 	Procurement Section/Administrative Unit
<ul style="list-style-type: none"> • Notice to Proceed received by Service Provider 	Procurement Section/Administrative Unit
<ul style="list-style-type: none"> • Philgeps Posting of Award/Contract/Proceed 	BAC Secretariat



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Performance Security 	Peoples Organization/Requesting Party
<i>Additional Documentary Requirements</i>	
<i>For Public Bidding</i>	
<ul style="list-style-type: none"> BAC Resolution – Mode of Procurement (if there's a change in mode of procurement) 	BAC Secretariat
<ul style="list-style-type: none"> Copy of Transmittal of Bidding Documents stamped received by COA 	BAC Secretariat
<i>For Community Participation</i>	
<ul style="list-style-type: none"> Endorsement Memorandum for payment from CENRO/Implementing PENRO 	Concerned Office/Requesting Party
<ul style="list-style-type: none"> Letter of Intent 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> Proof of Posting of RFQ at 3 conspicuous places 	BAC Secretariat
<ul style="list-style-type: none"> Quotations 	Procurement Section/Administrative Unit
<ul style="list-style-type: none"> Abstract of Quotations 	Procurement Section/Administrative Unit
<ul style="list-style-type: none"> LEGAL REQUIREMENTS Certificate of Registration from SEC/CDA/DOLE <ol style="list-style-type: none"> 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
<ul style="list-style-type: none"> TECHNICAL REQUIREMENTS <ol style="list-style-type: none"> List of completed contracts similar to the procurement 	BAC Secretariat
<ul style="list-style-type: none"> FINANCIAL REQUIREMENTS <ol style="list-style-type: none"> 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	
<ul style="list-style-type: none"> • Letter Request for release of 15% Mobilization fee 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> • Copy of MOA/Contract with WFP 	Concerned Office/Requesting Party
<ul style="list-style-type: none"> • Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee 	Peoples Organization/Requesting Party
C. Progress Billing	
<ul style="list-style-type: none"> • PO Request for Inspection/Validation and payment 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> • Statement of Work Accomplished 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> • Endorsement/Memorandum for payment from CENRO/Implementing PENRO 	Concerned Office
<ul style="list-style-type: none"> • Letter Request to the COA Resident Auditor for the validation of the accomplishment 	Concerned Office (Technical-eNGP)
<ul style="list-style-type: none"> • List of Beneficiaries 	Concerned Office (NGP Coordinator/Site Team Leader)
<ul style="list-style-type: none"> • Parceliarized Plantation Map 	Concerned Office (GIS Team/eNGP Unit)
<ul style="list-style-type: none"> • Certificate of Completion 	Concerned Office
<ul style="list-style-type: none"> • Copy of MOA/Contract with WFP 	Concerned Office/Requesting Party
<ul style="list-style-type: none"> • Inspection Report with Geotagged Photos 	Inspectorate Team
D. Final Payment	
<ul style="list-style-type: none"> • Request for Inspection and Final Payment 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> • Final Statement of Work Accomplished 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> • Endorsement/Memorandum for payment from CENRO/Implementing PENRO 	Concerned Office
<ul style="list-style-type: none"> • Letter Request to the COA Resident Auditor for the validation of the accomplishment 	Concerned Office (Technical-eNGP)
<ul style="list-style-type: none"> • List of Beneficiaries 	Concerned Office (NGP Coordinator/Site Team Leader)



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Parceliarized Plantation Map 	Concerned Office (GIS Team/eNGP Unit)
<ul style="list-style-type: none"> Certificate of Completion and Acceptance 	Concerned Office
<ul style="list-style-type: none"> Copy of MOA/Contract with WFP 	Concerned Office/Requesting Party
<ul style="list-style-type: none"> Final Inspection Report with Geotagged Photos 	Inspectorate Team
E. Release of Retention fee	
<ul style="list-style-type: none"> Letter Request for Release of Retention Fee 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> Endorsement/Memorandum for payment from CENRO/Implementing PENRO 	Concerned Office
<ul style="list-style-type: none"> Evaluation Report that the PO Plantation attained at least 85% Survival Rate 	Concerned Office
<ul style="list-style-type: none"> Certificate of Final Acceptance 	Head of Procuring Entity
<ul style="list-style-type: none"> Affidavit of Completion 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> Project Completion Report 	Concerned Office (Technical-eNGP)
<ul style="list-style-type: none"> Letter of Final Turn Over (after 3rd year Protection and Maintenance of Established Plantation (PMEP)) 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> Certificate of Site Development 	Concerned Office (Technical-eNGP)
F. Progress Payment for Seedling Production (non-Comprehensive Site Development (CSD))	
<ul style="list-style-type: none"> PO Request for Inspection/Validation and payment 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> Endorsement/Memorandum for payment from CENRO/Implementing PENRO 	Concerned Office (Technical-eNGP)
<ul style="list-style-type: none"> Statement of Work Accomplishment 	Peoples Organization/Requesting Party
<ul style="list-style-type: none"> Letter Request to the COA Resident Auditor for the validation of the accomplishment 	Concerned Office (Technical-eNGP)
<ul style="list-style-type: none"> Inspection Report with Nursery Tally Sheet and Geotagged Photos 	Composite Inspection Team
<ul style="list-style-type: none"> Copy of MOA/Contract with WFP 	Concerned Office (Technical-eNGP)
<ul style="list-style-type: none"> 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	FEEES 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	FEES 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	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	<p>amount claimed proper.</p> <p>Compute and deduct applicable taxes.</p> <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>		<p>1 day 4 hours (Complex)</p> <p>3 days (Highly technical)</p>	<p>Accounting Staff</p> <p>Accounting Unit/Section</p>
1.6. None	1.6. Review DV and sign Box C of DV, and forward to Receiving/Releasing Clerk.	None	<p>1 day (Complex)</p> <p>2 days (Highly technical)</p>	<p>Accountant III or Accountant II or Accountant I or Designated OIC</p>



CLIENT STEPS	AGENCY ACTION	FEEES 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	FEES 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> <hr/> <p>FOR CHECKS, ACIC AND ADA</p> <p>(PS, MOOE and CO – regardless of amount)</p> <p><u>REGIONAL OFFICE</u></p>	None	1 day	<p><i>Cashier III or Cashier II or Cashier I</i></p>



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



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.”