



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

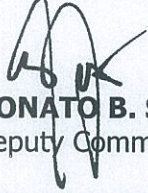
IA G Memo No. 34-2022

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MEMORANDUM

TO : **All Deputy Collectors, For Administration
All Chiefs, Administrative Divisions
All Administrative Officers/Assistants/Aides
And Others Concerned**

FROM : 
DONATO B. SAN JUAN
Deputy Commissioner, Internal Administration Group

SUBJECT : **BOC ACCOUNTING POLICIES AND PROCEDURES
MANUAL (BOC-APPM)**

DATE : 17 August 2022

1. In order to foster informed compliance regime, herein published is the ***BOC Accounting Policies and Procedures Manual*** for the guidance of all administrative staff of offices/ports/subports.
2. The Chiefs, Administrative Divisions or equivalent units are enjoined to ensure dissemination of this Manual to their staff.
3. Be guided accordingly.

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BUREAU OF CUSTOMS

ACCOUNTING POLICIES AND PROCEDURES MANUAL

Financial Management Office
2021

FOREWORD

The creation of Accounting Policies and Procedures Manual (APPM) for the Bureau of Customs (BOC) was prompted by the implementation of the BOC Strategy Roadmap, which aims to transform the Bureau to a modernized and credible Customs Administration that is among the world's best. The APPM will supersede Customs Memorandum Orders (CMO) 5-2013 regarding Policies, Rules, Regulations, and Procedures in the Handling of Government Moneys and Funds.

The APPM contains all policies and procedures on claims of payment and transfer of funds to all ports/sub-ports of the BOC in accordance with the Government Accounting Manual (GAM) and Commission on Audit (COA) Circular No. 2012-001 regarding the revised guidelines and documentary requirements for common government transactions.

This manual is more than just directions and guidelines for BOC employees. It seeks to ensure the integrity of transactions through proper bookkeeping, judicious expenditures, and prudent use of public funds and property. It also ensures accuracy, reliability, uniformity, and timeliness in preparation of financial statements and other reports in conformity with the requirements of COA and other relevant agencies.



REY LEONARDO B. GUERRERO
Commissioner
Bureau of Customs

FOREWORD

One of the largest pitfalls facing any accounting system is the lack of adequate documentation because of the thinking that nobody reads it, the hands-on approach in which a person teaches another is a better method, and written policies and procedures are too confining, but in a constantly changing accounting world, these excuses cannot stand very long. The dissemination of information on this scale cannot be handled orally or with quarterly meetings and Memoranda to the staff involved. Thus, there is a need for clear and consistent documentation to describe the accounting system being used, the policies that needed to be adhered, and the procedures describing what is to be done and how it is to be performed on a daily basis.

This manual is to be used by BOC and its employees to assure that BOC's financial resources are properly safeguarded and utilized only for authorized purposes. Management realizes that the procedures set forth in this manual may become inadequate because of changes in conditions. As such, Accounting Division as prime mover in accounting policies and procedures will revise, modify, and update this manual as conditions warrant.

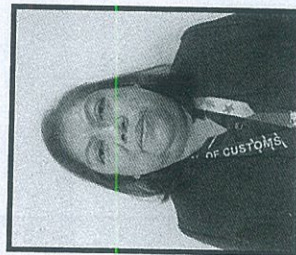


DONATO B. SAN JUAN
Deputy Commissioner
Internal Administration Group

FOREWORD

The Accounting Division is the office tasked to keep the Regular Agency book of accounts of the Bureau. The division processes payments of Terminal Leave Benefits, Salaries of employees and contract of service personnel, Remittances of government and personal shares to GSIS, PAG-IBIG and PhilHealth, Utilities, Process Tax Credit Certificates and Vat Refunds and generate financial reports.

The purpose of this manual is to describe all accounting policies and procedures currently in use at the Bureau of Customs and to ensure that the financial statements conform to generally accepted accounting principles in accordance with the Government Accounting Manual (GAM) and to make sure that finances are managed with accuracy, efficiency, and transparency. All Bureau's staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual. These policies will be reviewed and revised as needed and shall be approved by the Commissioner, Director of Financial Management and Chief Accountant.



Mariou A. Cabigon

MARILOU A. CABIGON
Chief Accountant
Accounting Division

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DISBURSEMENT SECTION

I. NARRATIVE

The Disbursement Section of the Accounting Division is responsible for the preparation and processing of Disbursement Vouchers (Appendix 32, GAM Vol. II), Payroll (Appendix 33, GAM Vol. II) of various claims, and its payment through Check and LDDAP-ADA (Appendix 42, GAM Vol. II).

The Disbursement Section adheres with Section 4 of Presidential Decree (PD) No. 1445, which provides that financial transactions and operations of any government agency shall be governed by the following fundamental principles:

1. No money shall be paid out of any public treasury of depository except in pursuance of an appropriation law or other specific statutory authority.
2. Government funds or property shall be spent or used solely for public purposes.
3. Trust funds shall be available and may be spent only for the specific purpose for which the trust was created, or the funds received.
4. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
5. Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
6. Claims against government funds shall be supported with complete documentation.
7. All laws and regulations applicable to financial transactions shall be faithfully adhered to.
8. Generally accepted principles and practices of accounting as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.

Pursuant to the Government Accounting Manual (GAM), Government Procurement Reform Act (R.A. 9184), its Implementing Rules and Regulations, and Commission on Audit (COA) Circular No. 2012-01 entitled "Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions" which govern the financial transactions and operation of any government agency, this Manual will serve as a guide to assess the completeness and legality of all the Bureau's transactions to strengthen the effective and efficient management of government resources.

General Requirements for All Types of Disbursements as Prescribed under COA Circular No. 2012-001 dated June 14, 2012

1. Certificate of Availability of Fund issued by the Chief Accountant.
2. Existence of lawful and sufficient allotment duly obligated as certified by authorized officials.
3. Legality of transaction and conformity with laws, rules, and regulations.
4. Approval of expenditure by Head of Office or his authorized representative.
5. Sufficient and relevant documents to establish validity of claim.

Table 2. List Of Common Types of Government Transactions
II. LIST OF COMMON TYPES OF GOVERNMENT TRANSACTIONS

| ANNEX | TYPES OF DISBURSEMENT TRANSACTION | |
|-------|--|------|
| | I. Cash Advances | |
| 1 | Traveling Expenses (Local Travel) - Cash Advance and Liquidation | MOOE |
| 2 | Traveling Expenses (Foreign Travel) - Cash Advance and Liquidation | MOOE |
| 3 | Special Disbursing Officer for Petty Cash Fund (PCF) - Cash Advance, Replenishment and Liquidation | MOOE |
| 4 | Special Disbursing Officer for Field Operating Expense (FOE) - Cash Advance, Replenishment and Liquidation | MOOE |
| 5 | Special Disbursing Officer for Specific Event/Purpose - Cash Advance and Liquidation | MOOE |
| | II. Salaries, Allowances and Other Forms of Compensation | |
| 6 | Initial/First salary and PERA (Regular Employee) | PS |
| 7 | Initial/First salary and PERA (Casual/Contractual) | PS |
| 8 | Salary Differential due to Promotion/ Step Increment | PS |
| 9 | Unclaimed Salary/PERA (if deleted from payroll) | PS |
| 10 | Unclaimed Salary/PERA (if transferred to other district/port) | PS |
| 11 | Unclaimed Salary/PERA (due to suspension) | PS |
| 12 | Last Salary/PERA | PS |
| 13 | Overtime Pay (Regular and Casual/Contractual Employees) | PS |
| 14 | Clothing and Uniform Allowance | PS |
| 15 | Mid-Year Bonus | PS |
| 16 | Year End Bonus and Cash Gift | PS |
| 17 | Productivity Enhancement Incentive (PEI) | PS |
| 18 | Representation and Transportation Allowance | PS |
| 19 | Special Counsel Allowance | MOOE |
| 20 | Honoraria (BAC) | MOOE |
| 21 | Honoraria (Lecturer/Coordinator/Facilitators) | MOOE |
| 22 | Subsistence and Laundry Allowance for Public Health Workers | PS |
| 23 | Hazard Duty Pay (Magna Carta for PWH) | PS |
| 24 | Terminal Leave Benefits | PS |
| 25 | Monetization of Leave Credits | PS |
| 26 | Maternity Leave/ Paternity Leave | PS |
| 27 | Loyalty Cash Award / Incentive | PS |
| 28 | Collective Negotiated Agreement (CNA) Incentive | MOOE |
| 29 | Performance Based Bonus (PBB) | MOOE |
| 30 | Mobile Allowance | MOOE |
| 31 | Extraordinary and Miscellaneous Expense (EME) | MOOE |

Table 2. List Of Common Types of Government Transactions

II. LIST OF COMMON TYPES OF GOVERNMENT TRANSACTIONS

| ANNEX | TYPES OF DISBURSEMENT TRANSACTION | |
|-------|---|---------|
| | III. Maintenance and Other Operating Expenses | |
| 32 | Utilities Expense (Water, Electricity, Communication/Telephone, Postage, Delivery/Transportation, Internet) | MOOE |
| 33 | Repairs and Maintenance of Vehicles | MOOE |
| 34 | Taxes, Duties and Licenses, Insurance (LTO, GSIS) | MOOE |
| 35 | Fidelity Bond | MOOE |
| | IV. Reimbursements | |
| 36 | Reimbursement of Traveling Expenses (Local Travel) | MOOE |
| 37 | Reimbursement of Traveling Expenses (Foreign Travel) | MOOE |
| 38 | Reimbursement of Supplies and Materials | MOOE |
| 39 | Reimbursement of Meals and snacks during meetings (Representation Expenses) | MOOE |
| | V. Procurement (R.A. 9184) | |
| 40 | Procurement of Infrastructure - 15% Advance Payment or mobilization | MOOE/CO |
| 41 | Procurement of Infrastructure - Progress Billing | MOOE/CO |
| 42 | Procurement of Infrastructure - Final Payment | MOOE/CO |
| 43 | Procurement of Infrastructure - Release of Retention Money or Warranty Security | MOOE/CO |
| 44 | Procurement of Consulting Services | MOOE |
| 45 | Procurement of Supplies, Materials, Equipment & Motor Vehicles | MOOE |
| 46 | Procurement of Rental Contracts/ Lease of Venue | MOOE |
| 47 | Procurement of Advertising | MOOE |
| 48 | Procurement of Subscriptions | MOOE |
| 49 | Procurement of Catering Services | MOOE |
| 50 | Procurement of General Services (Security, Janitorial, Other General Services) | MOOE |
| | VI. Contract of Service | |
| 51 | Contract of Service (COS) - Salary | MOOE |
| 52 | Contract of Service (COS) - Overtime | MOOE |
| | VII. Fund Transfer to Outports | |
| | Funding Request for PS, MOOE, CO -- Customs Memorandum Order No 30-2021 dated June 23,2021 | MOOE |

Table 2. List Of Common Types of Government Transactions

II. LIST OF COMMON TYPES OF GOVERNMENT TRANSACTIONS

| ANNEX | TYPES OF DISBURSEMENT TRANSACTION | |
|--------|---|---------|
| | VIII. Procurement to National Government | |
| DBM-PS | DBM-Procurement Service | MOOE |
| NPO | National Printing Office | MOOE |
| PITC | PITC | MOOE/CO |

III. MODES OF DISBURSEMENTS AND PROCESS FLOW

1. Payment thru **List of Due and Demandable Accounts Payable - Advice to Debit Accounts (LDDAP-ADA)**

- A. Disbursement Voucher
- B. Overtime Payroll
- C. Contract of Service Payroll

2. Payment thru **CHECK**

- A. Disbursement Voucher
- B. Stalled/Cancelled Check
- C. Terminal Leave Benefits

3. Payment thru **Authority to Debit Agency Bank Account (ADA)**

Table 3. Process for Payment thru LDDAP-ADA Disbursement Voucher
1.A. Payment thru LDDAP-ADA Disbursement Voucher (DV)

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|---|----------|---|---|
| Accounting Division - Miscellaneous Section | 1 | Receives documents from HRMD, GSD and other Offices. Assign document number, record in the logbook, and then forward to the Chief Accountant. | |
| Accounting Division - Chief Accountant | 2 | Assigns document to Disbursement Section | |
| Accounting Division - Disbursement Section | 3 | Check documents and verify the completeness of documentary requirements. The Accounting staff prepares DV in 3 Copies to initiate the payment of claims. Note: if documents are incomplete and incorrect, prepare indorsement to return the documents to concerned offices. | 1 Accounting copy 1 COA copy 1 Cashier copy |
| Accounting Division - Miscellaneous Section | 4 | Assigns DV number and forwards the DV to the Budget Division for Preparation of ORS. Prepares Index of Payment in 1 copy Note: if ORS was already prepared, DV should be forwarded to the Administration Office (Seq. No. 6) | 1 Accounting copy |
| Budget Division | 5 | Prepares ORS | 1 COA copy |
| Administration Office | 6 | Signs in Box A of the DV | |
| Accounting Division - Miscellaneous Section | 7 | Prepares BIR Forms in 2 copies (if applicable) For Verification of Gov't Remittances (GSIS, PhilHealth, Pag-ibig) | 1 Payee copy 1 Accounting copy |

Table 3. Process for Payment thru LDDAP-ADA Disbursement Voucher
1.A. Payment thru LDDAP-ADA Disbursement Voucher (DV)

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|--|--|
| Accounting Division - Disbursement Section | 8 | Pre-audit. Check documents and verify the completeness of documentary requirements. Numbers the attached documentary requirements. Note: Adjustment in obligation incurred after the processing of the DV. - if prior month, prepare NORSA in 2 copies - if current month, return to Budget Division for correction | 1 Accounting copy 1 Budget Division copy |
| Accounting Division - Assistant Chief Accountant | 9 | Records transaction in the Registry of NCA and signs in Box C of the DV. Forwards to Disbursement Section for preparation of LDDAP-ADA. | |
| Section | 10 | Prepares Payroll Register in 2 copies Prepares LDDAP-ADA in 6 copies Prepares SLIEE in 1 copy | 1 Accounting copy 1 Landbank copy 1 Accounting Copy 1 COA Copy 1 Cashier Copy 3 Landbank Copies 1 COA Copy |
| Accounting Division - Assistant Chief Accountant | 11 | Records the LDDAP-ADA/ADA and signs in BOX I of LDDAP-ADA. Forwards to Miscellaneous Section | |
| Accounting Division - Miscellaneous Section | 12 | Retrieves the Index of Payment and forwards the SLIEE, LDDAP-ADA, DVs and supporting document to Cashier for further processing. | |
| END OF PROCESS | | | |

Table 4. Process for Payment thru LDDAP-ADA Overtime Payroll
1.B. Payment thru LDDAP-ADA Overtime Payroll

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|--|---------------|
| Concerned Office | 1 | Receives documents from HRMD, GSD and other Offices. Assign document number, record in the logbook, and then forward to the Chief Accountant. | |
| Accounting Division - Miscellaneous Section | 2 | Receives documents from office claiming the Overtime. Assign document number, record in the logbook and then forward to Disbursement Section. | |
| Accounting Division - Disbursement Section | 3 | Check documents and verify the completeness of documentary requirements. Check to correctness of Payroll Note: if documents are incomplete and incorrect, prepare indorsement to return the documents to concerned offices. | |
| Accounting Division - Miscellaneous Section | 4 | For checking/computation of TAX. | |
| Accounting Division - Disbursement Section | 5 | Forwards the Payroll to the Budget Division for Preparation of ORS. | |
| Budget Division | 6 | Prepares ORS | 1 COA copy |

Table 4. Process for Payment thru LDDAP-ADA Overtime Payroll
1.B. Payment thru LDDAP-ADA Overtime Payroll

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|---|----------|--|--|
| Accounting Division - Disbursement Section | 7 | Prepares Payroll Register in 2 copies Prepares LDDAP-ADA in 6 copies Prepares SLIEE in 1 copy | 1 Accounting copy 1 Landbank copy 1 Accounting Copy 1 COA Copy 1 Cashier Copy 3 Landbank Copies 1 COA Copy |
| Accounting Division - Assistant Chief Accountant | 8 | Records transaction in the Registry of NCA and signs the Payroll for approval for payment Forwards to Miscellaneous Section | |
| Accounting Division - Miscellaneous Section | 9 | Forwards the SLIEE, LDDAP-ADA, DVs and supporting document to Cashier for further processing. | 1 Accounting copy 1 Landbank copy 1 Accounting Copy 1 COA Copy 1 Cashier Copy 3 Landbank Copies 1 COA Copy |
| END OF PROCESS | | | |

Table 5. Payment thru LDDAP-ADA Contract of Service Payroll
1.B. Payment thru LDDAP-ADA Overtime Payroll

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|--|---------------|
| Accounting Division - Miscellaneous Section | 1 | Receives documents from HRMD, GSD and other Offices. Assign document number, record in the logbook, and then forward to the Chief Accountant. | |
| Accounting Division - Chief Accountant | 2 | Assigns document to Disbursement Section. | |

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Table 5. Payment thru LDDAP-ADA Contract of Service Payroll
1.B. Payment thru LDDAP-ADA Overtime Payroll

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|---|----------|--|--|
| Accounting Division - Disbursement Section | 3 | Check documents and verify the completeness of documentary requirements. The Accounting staff prepares Payroll in 2 Copies to initiate the payment of claims. Note: if documents are incomplete and incorrect, prepare indorsement to return the documents to concerned offices. | 1 Accounting copy 1 COA copy |
| Accounting Division - Miscellaneous Section | 4 | Assigns Payroll number and return the payroll to the respective office for signature of the Division Chief. | |
| Concerned Office | 5 | The Division Chief signs the Payroll for approval and then returned to Accounting Division. | |
| Accounting Division - Miscellaneous Section | 6 | Forwards the Payroll to the Budget Division for Preparation of ORS. | |
| Budget Division | 7 | Prepares ORS | 1 COA copy |
| Accounting Division - Disbursement Section | 8 | Prepares Payroll Register in 2 copies Prepares LDDAP-ADA in 6 copies Prepares SLIEE in 1 copy | 1 Accounting copy 1 Landbank copy 1 Accounting Copy 1 COA Copy 1 Cashier Copy 3 Landbank Copies 1 COA Copy |

Table 5. Payment thru LDDAP-ADA Contract of Service Payroll
1.B. Payment thru LDDAP-ADA Overtime Payroll

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|---|----------|--|---------------|
| Accounting Division - Disbursement Section | 9 | Records transaction in the Registry of NCA and Signs the Payroll for approval for payment Forwards to Miscellaneous Section | |
| Accounting Division - Miscellaneous Section | 10 | Forwards the SLIEE, LDDAP-ADA, DVs and supporting document to Cashier for further processing. | |
| END OF PROCESS | | | |

Table 6. Process of Payment thru CHECK Disbursement Voucher
2.A. Payment thru CHECK Disbursement Voucher

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|---|----------|---|---|
| Accounting Division - Miscellaneous Section | 1 | Receives documents from HRMD, GSD and other Offices. Assign document number, record in the logbook, and then forward to the Chief Accountant. | |
| Accounting Division - Chief Accountant | 2 | Assigns document to Disbursement Section. | |
| Accounting Division - Disbursement Section | 3 | Check documents and verify the completeness of documentary requirements. The Accounting staff prepares DV in 3 Copies to initiate the payment of claims. Note: if documents are incomplete and incorrect, prepare indorsement to return the documents to concerned offices. | 1 Accounting copy 1 COA copy 1 Cashier copy |

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Table 6. Process of Payment thru CHECK Disbursement Voucher
2.A. Payment thru CHECK Disbursement Voucher

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|---|---|
| Accounting Division - Miscellaneous Section | 4 | Assigns DV number and forwards the DV to the Budget Division for Preparation of ORS. Prepares Index of Payment in 1 copy Note: if ORS was already prepared, DV should be forwarded to the Administration Office (Seq. No. 6) | 1 Accounting copy |
| Budget Division | 5 | Prepares ORS | 1 COA copy |
| Administration Office | 6 | Signs in Box A of the DV | |
| Accounting Division - Miscellaneous Section | 7 | Prepare BIR Forms in 2 copies For Verification of Gov't Remittances (GSIS, PhilHealth, Pag-ibig) | 1 Payee copy 1 Accounting copy |
| Accounting Division - Disbursement Section | 8 | Pre-audit. Check documents and verify the completeness of documentary requirements. Numbers the attached documentary requirements. Note: Adjustment in obligation incurred after the processing of the DV. - if prior month, prepare NORSA in 2 copies - if current month, return to Budget Division for correction. | 1 Accounting copy 1 Budget Division copy |
| Accounting Division - Disbursement Section | 9 | Records transaction in the Registry of NCA and signs in Box C of the DV. Forwards to Miscellaneous Section | |
| Accounting Division - Miscellaneous Section | 10 | Retrieves the Index of Payment and forwards the DV's and supporting document to Cashier for preparation of check. | |
| END OF PROCESS | | | |

Table 7. Process for Payment thru CHECK Cancelled/Staled Check
2.B. Payment thru CHECK Cancelled/Staled Check

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|---|---|
| Accounting Division - Miscellaneous Section | 1 | Receives documents from Cashier's Office, record in the logbook and then forward to the Bookkeeping Section | |
| Accounting Division - Bookkeeping Section | 2 | Prepares Journal Entry Voucher for the adjustment, reproduce the documents and forwards to Disbursement Section | 1 JEV Copy (Original) 1 DV attachment |
| Accounting Division - Disbursement Section | 3 | Check documents and verify the completeness of documentary requirements. The Accounting staff prepares DV in 3 Copies to initiate the payment of claims. Note: if documents are incomplete and incorrect, prepare indorsement to return the documents to concerned offices. | 1 Accounting copy 1 COA copy 1 Cashier copy |
| Accounting Division - Miscellaneous Section | 4 | Assigns DV number and forwards the DV to the Budget Division for Preparation of ORS. Prepares Index of Payment in 1 copy | 1 Accounting copy |
| Administration Office | 5 | Signs in Box A of the DV. | |
| Accounting Division - Disbursement Section | 6 | Pre-audit. Check documents and verify the completeness of documentary requirements. Numbers the attached documentary requirements. | |

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Table 7. Process for Payment thru CHECK Cancelled/Staled Check
2.B. Payment thru CHECK Cancelled/Staled Check

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|---|---------------|
| Accounting Division - Assistant Chief Accountant | 7 | Records transaction in the Registry of NCA and signs in Box C of the DV. Forwards to Miscellaneous Section | |
| Accounting Division - Miscellaneous Section | 8 | Retrieves the Index of Payment and forwards the DVs and supporting document to Cashier for preparation of check. | |
| END OF PROCESS | | | |

2.C. Payment thru CHECK Cancelled/Staled Check

Forward requirements to Accounting

The Disbursement Section of the Accounting Division is responsible for the preparation and processing of Disbursement Vouchers (Appendix 32, GAM Vol. II), Payroll (Appendix 33, GAM Vol. II) of various claims, and its payment through Check and LDDAP-ADA (Appendix 42, GAM Vol. II).

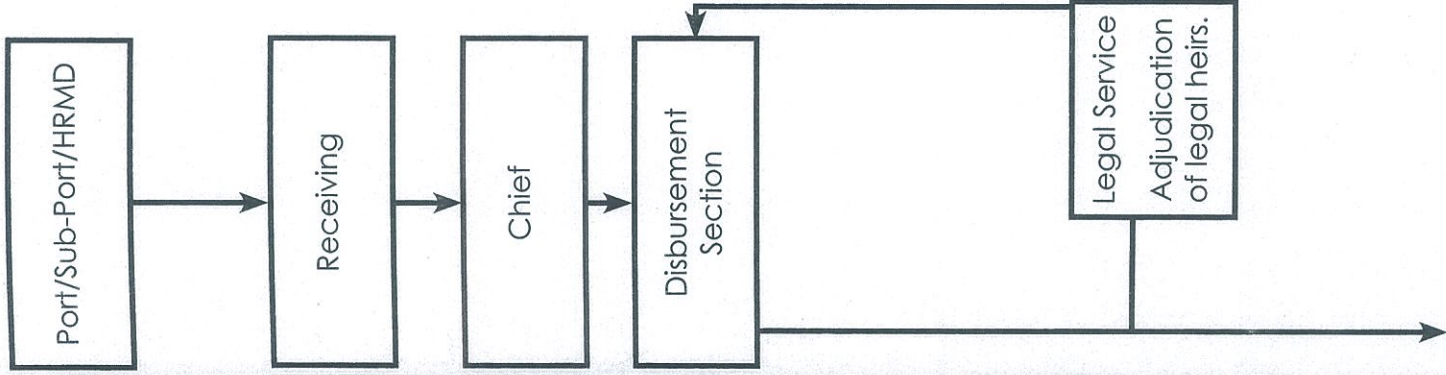
1. Receive Documents
2. Record on Incoming logbook
3. Forward to Chief Accountant

1. Delegate task to Disbursement Section

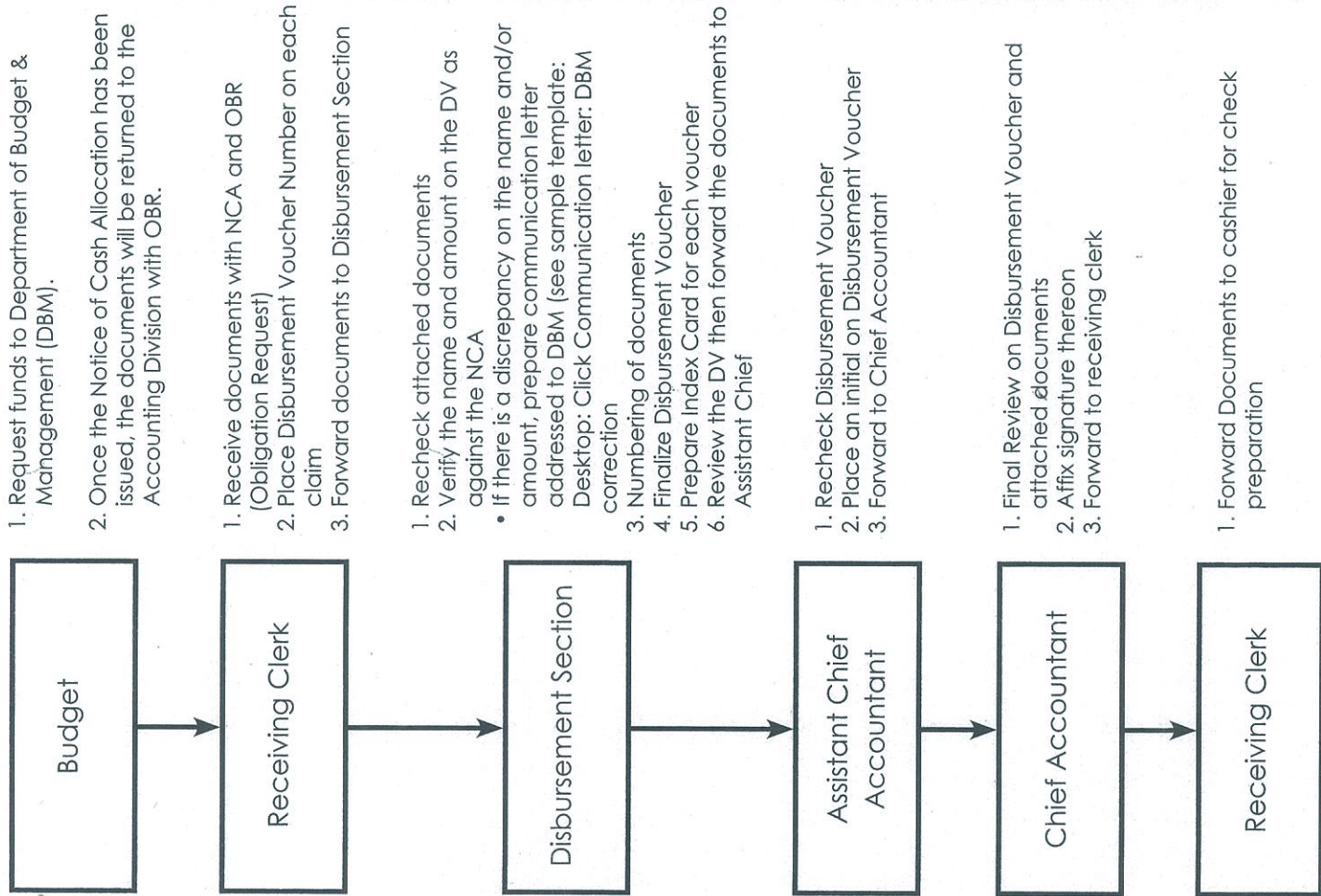
1. Check the completeness and correctness of each submitted document

Important Note:

- Check if the amounts indicated on NOSA/NOSI and Service Record are the same
- Check the Service Record if there is no leave pay and no gap on the period of service without
- Check Certificate of Last Payment of salary if with overpayment
- Compute Overpayment of salary
- Check Bureau Clearance if there are noted deductions
- If there is an outstanding loan with BOC PFI, prepare a communication letter addressed to BOC PFI Manager for certification request.
- Check available records for Monetization of Leave Credits (please verify to Ms. Del) (Desktop: Index Monetization Folder: Monetization)
- Prepare Certificate of Monetization
- Check the computation of Leave Credits/ Photocopy of Leave Card if monetized leave credits are deducted
- If all documents are in good form, prepare a disbursement voucher.
- Prepare list of actual retirees to be paid.



2.C. Payment thru CHECK Cancelled/Staled Check



2.C. Payment thru CHECK Cancelled/Staled Check

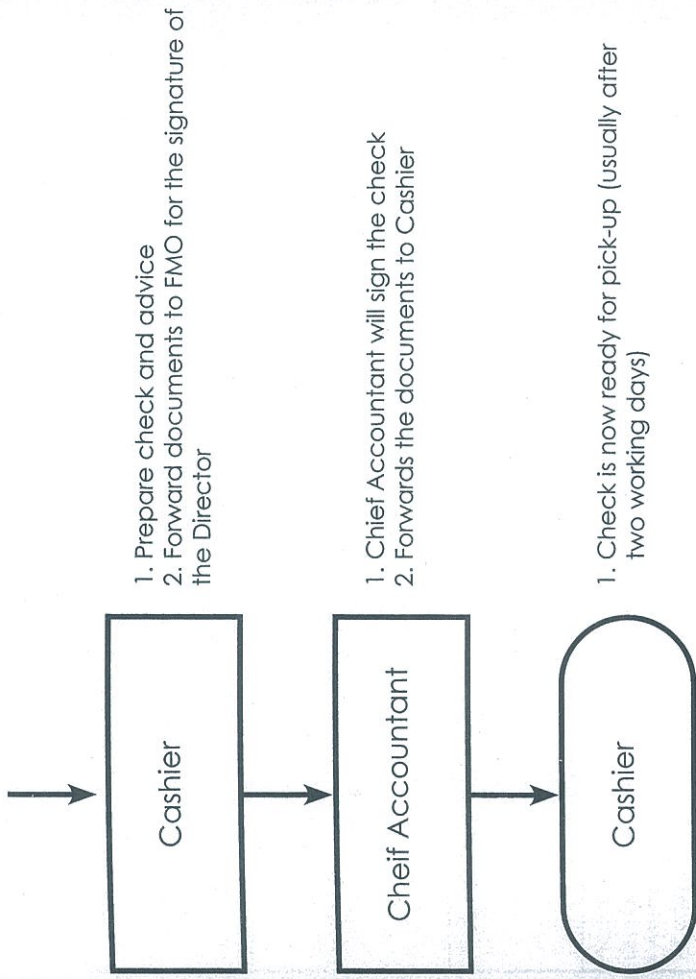


Figure 2. Process for Payment for Terminal Leave Benefit

Table 8. Process for Payment thru Advice to Debit Account (Payroll Fund)
3. Payment thru Advice to Debit Account (Payroll Fund)

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|---|----------|---|---|
| Accounting Division - Miscellaneous Section | 1 | Receives documents from HRMD, GSD and other Offices. Assign document number, record in the logbook, and then forward to the Chief Accountant. | |
| Accounting Division - Chief Accountant | 2 | Assigns document to Disbursement Section | |
| Accounting Division - Disbursement Section | 3 | Check documents and verify the completeness of documentary requirements. The Accounting staff prepares DV in 3 Copies to initiate the payment of claims. Note: if documents are incomplete and incorrect, prepare indorsement to return the documents to concerned offices. | 1 Accounting copy 1 COA copy 1 Cashier copy |
| Accounting Division - Miscellaneous Section | 4 | Assigns DV number and forwards the DV to the Budget Division for Preparation of ORS. Prepares Index of Payment in 1 copy Note: if ORS was already prepared, DV should be forwarded to the Administration Office (Seq. No. 6) | 1 Accounting copy |
| Budget Division | 5 | Prepares ORS | 1 COA copy |
| Administration Office | 6 | Signs in Box A of the DV | |
| Accounting Division - Miscellaneous Section | 7 | For Verification of Gov't Remittances (GSIS, PhilHealth, Pag-ibig) | |

Table 8. Process for Payment thru Advice to Debit Account (Payroll Fund)
3. Payment thru Advice to Debit Account (Payroll Fund)

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|--|----------|--|--|
| Accounting Division - Disbursement Section | 8 | Pre-audit. Check documents and verify the completeness of documentary requirements. Numbers the attached documentary requirements. Note: Adjustment in obligation incurred after the processing of the DV, - if prior month, prepare NORSA in 2 copies - if current month, return to Budget Division for correction | 1 Accounting copy 1 Budget Division copy |
| Accounting Division - Assistant Chief Accountant | 9 | Records transaction in the Registry of NCA and signs in Box C of the DV. Forwards to Disbursement Section for preparation of LDDAP-ADA. | |
| Section | 10 | Prepares Payroll Register in 2 copies Prepares ADA in 4 copies Prepares Transmittal in 1 copy | 1 Accounting copy 1 Landbank copy 1 pc to COA 1 pc to Cashier 1 pc to Accounting 1 pc to Landbank 1 pc to Landbank |
| Accounting Division - Assistant Chief Accountant | 11 | Records the ADA. Forwards to Miscellaneous Section | |
| Accounting Division - Miscellaneous Section | 12 | Retrieves the Index of Payment and forwards the transmittal, ADA, DVs and supporting document to Cashier for further processing. | |
| END OF PROCESS | | | |

TAX CREDIT & MISCELLANEOUS SECTION

The Miscellaneous Section of the Accounting Division is result of the consolidation of two (2) sections - (a) the Tax Credit Section and (b) the Miscellaneous Section. The Tax Credit Section is responsible for the implementation of the Tax Refunds approved, i.e. Ordinary (unutilized advanced duties, overpayment of customs duties); Protest cases (valuation issues, VAT & Duty exemption); evaluation and the subsequent implementation of purely VAT/Excise Tax Refunds approved by the Bureau of Internal Revenue (BIR).

This Section is also responsible for the implementation of the approval of refunds arising from Trust Funds, i.e. requesting for Certificate of Deposited Collections from Bureau of Treasury (BTR), request for issuance of Notice of Cash Allocation from the Department of Budget and Management (DBM) and the preparation of Disbursement Voucher for the payment of the claim.

The Miscellaneous Section is responsible for remittance of the deductions from employee salaries under the Central Office and the maintenance of the following files:

- (1) Index of payments (employees-initial/last salary, suppliers, retired/separated employees-terminal leave benefits/retirement gratuity, etc.)
- (2) Incoming/Outgoing correspondences
- (3) Certificate of Monetized Leave Credits
- (4) Remittance List (GSIS, HDMF, Philhealth, etc)
- (5) BIR Form 2316 of employees under the Central Office

COMPUTATION OF EMPLOYEE WITHHOLDING TAXES

Part of the task of the Miscellaneous Section is to compute the withholding taxes of employees deducted from employee payrolls. The National Internal Revenue Code (NIRC) Sec. 24(A)(2)(a) as amended, provides the following annual tax rates of individuals earning purely compensation income:

Table 9. Tax Table CY 2018 to 2022 (R.A. 10963)

| Net Taxable Income | Tax Due |
|-------------------------------|----------------------------------|
| Not over P250K | Exempt |
| Over P250K but not over P400K | 20% of excess over P250K |
| Over P400K but not over P800K | P30K + 25% of excess over P400K |
| Over P800K but not over P2M | P130K + 30% of excess over P800K |
| Over P2M but not over P8M | P490K + 32% of excess over P2M |
| Over P8M | P2.41M + 35% of excess over P8M |

Table 10. Tax Table CY 2023 and onwards

| Net Taxable Income | Tax Due |
|-------------------------------|----------------------------------|
| Not over P250K | Exempt |
| Over P250K but not over P400K | 20% of excess over P250K |
| Over P400K but not over P800K | P30K + 25% of excess over P400K |
| Over P800K but not over P2M | P130K + 30% of excess over P800K |
| Over P2M but not over P8M | P490K + 32% of excess over P2M |
| Over P8M | P2.41M + 35% of excess over P8M |

Based on the above tables, the withholding tax from compensation is deducted monthly from the payrolls and is remitted to the Bureau of Internal Revenue (BIR) every 10th day after each month as provided in Sec. 78 to 83 of the NIRC.

An employee is taxed on his Net Taxable Income (NTI). All type of salaries received by an employee funded from the Personnel Service (PS) is part of his Gross Compensation. To get the NTI we deduct from the Gross Compensation the Non-Taxable Salaries, premium for mandatory contributions (GSIS/HDMF/PHIC/Union dues) and de minimis benefits. Table 9 or 10 above will then be applied to the NTI to get the tax due for the year which we divide by twelve (12) and have it deducted from the monthly payrolls. The compensation received by an employee for each year is classified in the following table:

Table 11. Compensation Classification

| Compensation type | Taxable | Non-Taxable |
|---|---------|-------------|
| Basic Salary | ✓ | |
| PERA | | ✓ |
| RAITA | | ✓ |
| Magna Carta for Hazard/ Subistence/ Laundry/ Medical/Dental | | ✓ |

PROCESS FLOW FOR PROTEST CASES:

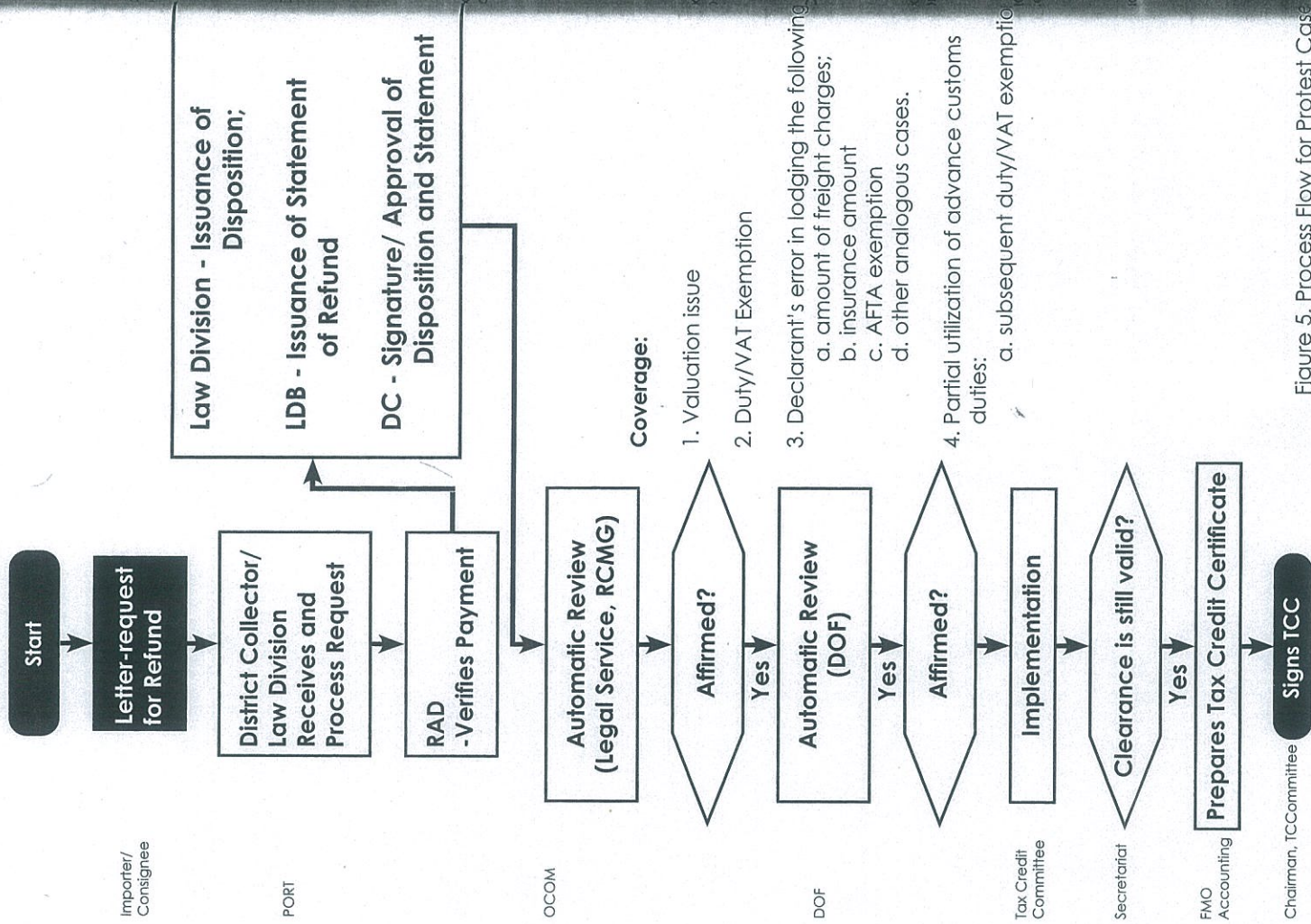


Figure 5. Process Flow for Protest Cases

PROCESS FLOW FOR ORDINARY REFUNDS:

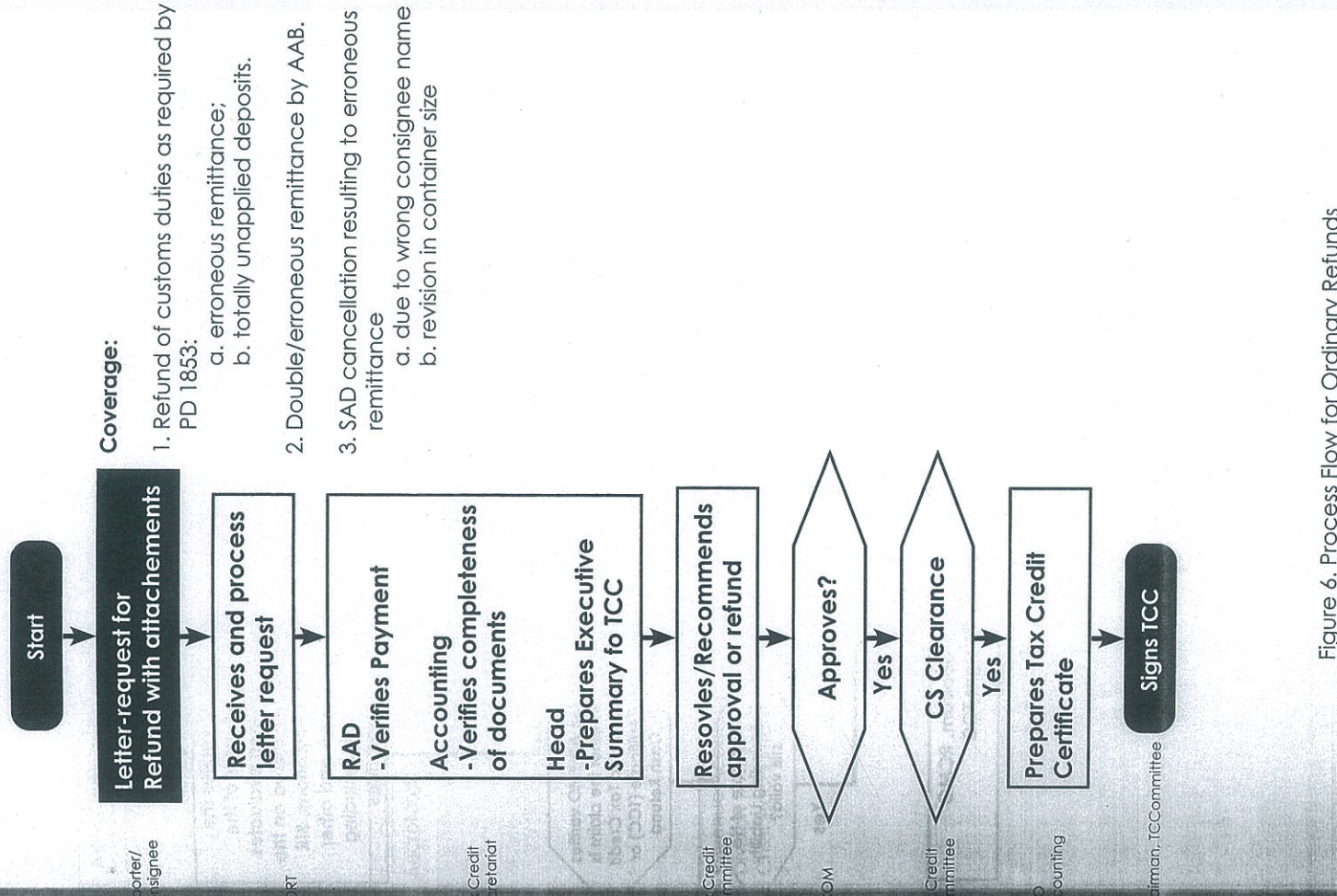


Figure 6. Process Flow for Ordinary Refunds

Table 12. Procedures in Filing and Payment of Monthly Withholding Tax Procedures in Filing and Payment of Monthly Withholding Tax

| AREA OF RESPONSIBILITY | SEQ. NO. | AGENCY ACTION | No. of Copies |
|-------------------------------|----------|---|--|
| Accounting Staff | 1 | Obtain Report of Disbursements and Payroll for the month. | RCI/RADA/Payroll |
| Accounting Staff | 2 | Prepare Schedule of Payees for suppliers and employees. | Schedule of Payees |
| Accounting Staff | 3 | Update Annual Employee Monitoring Schedule | Schedule of Payees |
| Accounting Staff | 4 | Print Schedule of Payees together with BIR remittance forms. | Schedule of Payees, BIR Forms: Expanded Withholding Tax: 0619E (monthly), 1601EQ (quarterly), Creditable VAT and Final Taxes: 1600 (monthly), Withholding Tax on Compensation: 1601C (monthly) |
| Miscellaneous Section Chief | 5 | Reviews the completeness and accuracy of remittance schedules. | Monthly remittance schedule and BIR Forms |
| Chief Accountant | 6 | The Chief Accountant reviews and approves the remittance schedules. | Monthly remittance schedule and BIR Forms |
| Accounting Staff | 7 | The Accounting Staff remits approved remittance schedule | Monthly remittance schedule, BIR Forms, Electronic Tax Remittance Advice (eTRA) |
| Chief Accountant/Commissioner | 8 | Submits documents for approval and signature of tax remittance | Monthly remittance schedule, BIR Forms, Electronic Tax Remittance Advice (eTRA) |
| Accounting Staff | 9 | Prepare Journal Entry Voucher upon approval and signature of documents. Original - COA copy Copy 2 - Accounting Division/ Unit file | Journal Entry Voucher, Monthly remittance schedule, BIR Forms, Electronic Tax Remittance Advice (eTRA) |

Login requires TIN, username, password, and challenge question.

"User Menu" appears after login. BIR Forms required:

Expanded Withholding Tax:

-0619E (monthly)

-1601EQ (quarterly)

Creditable VAT and Final Taxes:

-1600/1601F (monthly), 1601FQ (quarterly)

Withholding Tax on Compensation:

-1601C (monthly)

1. Click "File Tax Return"
2. File tax return "on-line"
3. Choose return period
4. Supply details required by the form from the prepared schedule.

1. After review of BIR Form figures, click "Validate"
2. Click "Submit". A prompt will ask for confirmation of period for filing.
3. Filing reference page appears.
4. Click "Proceed to Payment"
5. eFPS Payment Form appears, choose "mode of payment":
 - a. payment via TRA: input Tax Remittance Advice amount, department code, agency code, and fund type code.
 - b. payment via Bank Debit: choose bank, input amount, bank webpage appears, login credentials.
7. Click "Submit"

Previous filings and payments can be retrieved from "User Menu" by choosing the BIR Form and clicking "Tax Return Inquiry"

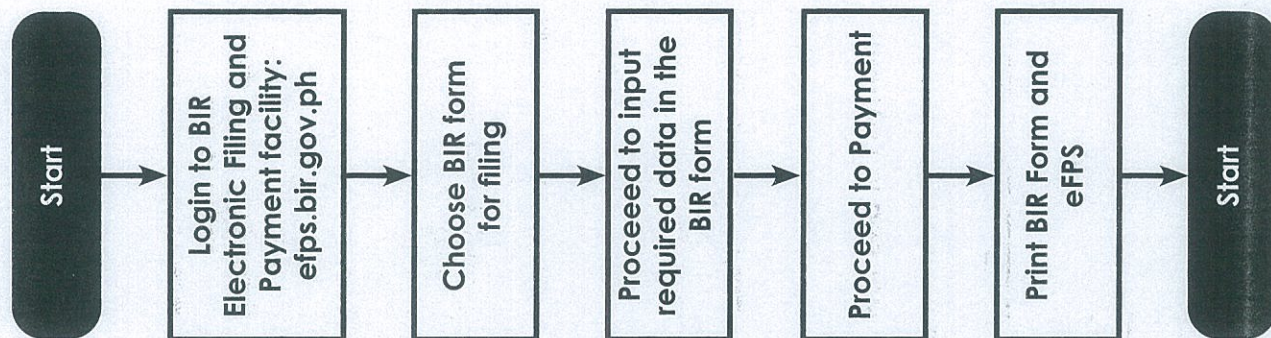


Figure 4. Process Flow for Electronic Filing and Payment of Withholding Tax

PROCESS FLOW FOR VAT REFUND:

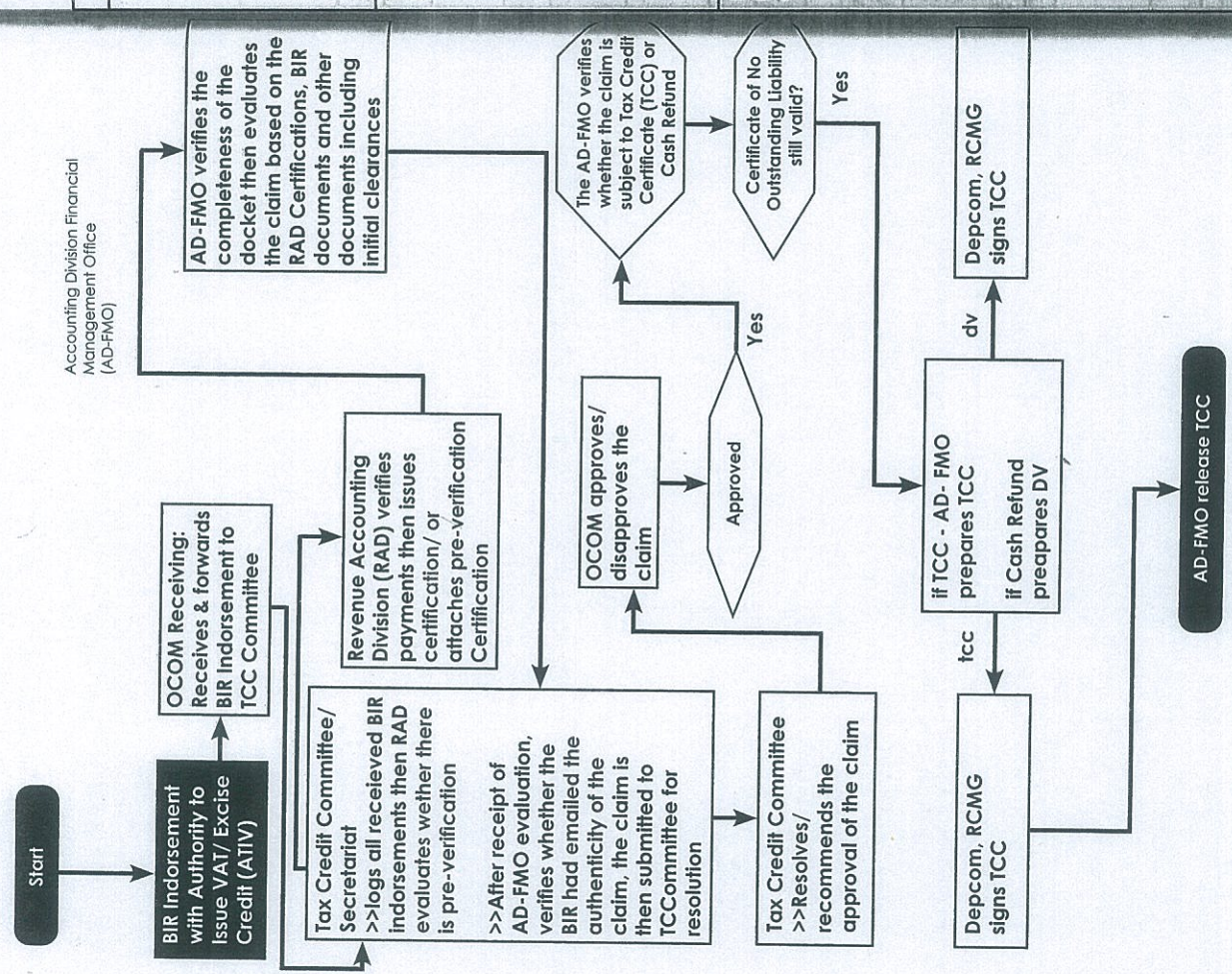


Figure 7. Process Flow release TCC

Table 13. Procedures in the VAT Refund Procedures in the VAT Refund

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|--|----------|---|
| OCOM Receiving | 1 | Receives BIR Indorsement with Authority to Issue VAT/ Excise Credit/Refund (ATIV), together with all pertinent documents. |
| | 2 | Forwards the docket, together with all attachments to the Tax Credit Committee |
| Tax Credit Committee/ Secretariat | 3 | Logs all received BIR indorsement and verifies whether the documents were complete as to the attachments |
| | 4 | Forwards the docket, together with all attachments to the Revenue Accounting Division for verification of payment |
| Revenue Accounting Division (RAD) Chief Accountant | 5 | Receives BIR Indorsement with Authority to Issue VAT/ Excise Credit/Refund (ATIV), together with all pertinent documents |
| | 6 | Verifies whether the claim has been the subject of the pre-verification procedure under BIR RMC No. 47-2019, or not. A. If yes, then attaches a certified copy of the Pre-verification Certificate, together with the verified Single Administrative Documents/Proof of Payments B. If no, proceed to the verification of payment |
| | 7 | Forwards the docket with the attached Certificate of Payment and other pertinent documents to the Accounting Division-Financial Management Office, for evaluation |

Table 14. Processing in the Evaluation the VAT Refund Claim
Processing in the Evaluation the VAT Refund Claim

Table 14. Processing in the Evaluation the VAT Refund Claim
Processing in the Evaluation the VAT Refund Claim

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY | AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY | |
|---------------------------------------|----------|--|--|----------------------------|---|--|
| RAD | 1 | Forwards the Certificate of Payment, together with the docket and other pertinent documents to the Accounting Division-Financial Management Office, for evaluation | | 7 | If the proof of payment for the Refund Processing fee and the Certificate of No Outstanding Liability has been submitted by the Claimant, then number all attachments in chronological order, starting from the bottom documents to the latest documents received | |
| | 2 | Verifies completeness of the documents, if found complete, receives RAD Certificate of payment, together with all pertinent documents | | 8 | Scan the main docket/documents that will be attached to the Evaluation Report using the tentative file name (Company Name, Period of Claim, last document number under seq7) Note: Other documents will remain at the Accounting Division for safekeeping | |
| | 3 | A. RAD Certification of Payment B. BIR Evaluation Report C. Claimant's Schedule of Claim/Schedule of Importations D. Other pertinent documents | | 9 | Prepares the Evaluation Report in two (2) copies for the recommended amount of refund, and signs on the "Prepared by" portion Note: 1st copy will be attached to the main docket 2nd copy for file | |
| | | E. Logs the claim in the Status Report for the Pending Claims, considering the following details: F. Logs the claim in the Status Report for the Pending Claims, considering the following details: G. Period of Claim H. BIR-Approved Amount | | 10 | Reviews the Evaluation Report, and all pertinent documents, if found, in order, countersigns in the "Certified Correct" portion. | |
| | | 4 | Inform the claimant to pay the Refund Processing Fee and to secure the Certificate of No Outstanding Liability from Collection Service, RCMG. | Assistant Chief Accountant | 11 | Further reviews the Evaluation Report and signs in the "Certified Correct" portion, then returns to the preparer for distribution |
| | | 5 | Prepare the Order of Payment for the Refund Processing Fee using the table provided under BOC CAO 4-2019, considering the amount of claim and the date received by the OCOM receiving. | Chief Accountant | 12 | Forwards the Evaluation Report and other pertinent documents to the Tax Credit Committee, thru the Head, Tax Credit Secretariat, for disposition |
| Tax Credit Section / Designated Staff | 6 | While waiting for the submission of the proof of payment (BCOR Form 38-A) for the Refund Processing Fee and the Certificate of No Outstanding Liability, begin to evaluate the claim using the following: A. RAD Certification of Payment B. BIR Evaluation Report C. Claimant's Schedule of Claim/Schedule of Importations D. Other pertinent documents | Tax Credit Section / Designated Staff | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

MASTER COPY
 Table 15. Processing in the Payment of Claim
Processing in the Payment of Claim

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Head, Tax Credit Secretariat | 1 | Receives the approval of the claim with the following attachments: A. Memorandum Report/Disposition Form containing the approval of the claim by the Head of the Agency B. Resolution, embodying the recommendation for approval by the Tax Credit Committee and its members C. Tax Credit Secretariat Evaluation Form D. Other additional attachments, if there is any E. AD-FMO Evaluation Report and its attachments |
| | 2 | Verifies whether the Certificate of No Outstanding Liability is still valid. If it is not, request for the revalidation of the certificate from the issuing Office and inform the claimant to pay the Certification Fee and the required documentary stamp. |
| | 3 | Forwards the claim to the Accounting Division, Financial Management Office (AD-FMO) for further processing. |
| | 4 | Verifies the completeness of the documents, if found complete, receives then continue with the processing |
| | 5 | Verifies whether the Certificate of No Outstanding Liability issued by the Collection Service, RCMG is still valid or if there is a renewal of the certificate in the case of its expiration. |
| Tax Credit Section/ Designated Accounting Staff | 6 | If there is, then consolidate the documents (approved claim with all attached documents) and the other documents previously retained under seq 8 of the PROCESSING IN THE EVALUATION OF CLAIM then continue the numbering from the last numbered documents. |
| | 7 | Scan the additional documents using the tentative file name (Company Name, Period of Claim, last document number under seq6) |

Table 15. Processing in the Payment of Claim
Processing in the Payment of Claim

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|--|----------|--|
| | 8 | Prepares the DV in four copies in accordance with the instructions on the preparation of the DV (Appendix 32 of the GAM) |
| Miscellaneous Section/ Designated Accounting Staff | 9 | Assigns DV number and records in the logbook the DV number and date, creditor/payee, particular and amount |
| | 10 | Prepare Index of Payments (IOP) |
| Authorized Official | 11 | Signs in Box A portion of the DV |
| Tax Credit Section/ Designated Accounting Staff | 12 | Initials in Box B of the DV |
| Chief Accountant/ Designated Official | 13 | Signs in Box B portion of the DV |
| Head of Agency/ Authorized or Designated Official | 14 | Signs in Box C portion of the DV |

PROCESS FLOW FOR THE REFUND OF CASH BOND:

Table 16. Procedure for the Refund of Cash Bond
Procedure for the Refund of Cash Bond

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Claimant | 1 | Importer/Claimant submits request for Refund of Cash Bond at the Port of Entry |
| Office of the District Collector | 2 | Office of the District Collector receives request and the corresponding documents and forwards to Law Division |
| Law Division - Port | 3 | Requires the payment of the Refund Processing Fee (Docket Fee) |
| | 4 | Forwards the docket to Administration Division-Port, for verification of payment of cash bond |
| Administration Division-Port | 5 | Administration Division requests from Accounting Division, Financial Management Office, forwarding the following attachments: A. Copy of Official Receipts B. Deposits slips C. List of Deposited Collections |
| Tax Credit Section/ Designated Accounting Staff | 6 | Verifies the collection and issue the corresponding certification |
| | 7 | Returns the docket to the Administration Division together with the corresponding certification |
| Administration Division-Port | 8 | Returns the docket to Law Division for disposition |
| Law Division | 9 | Determines/Recommends whether claimant is entitled to refund |
| Office of the District Collector | 10 | District Collector approves/disapproves claim |
| Legal Service | 11 | Review the Decision of the Port |
| | 12 | Recommends whether to approve or deny the claim |
| | 13 | Prepares disposition for signature of the Head of the Agency or his authorized official |
| Office of the Commissioner or Authorized Official | 14 | Approves or denies Claim for Refund of Cash Bond |
| Legal Service | 15 | Forwards docket to the Office of the District Collector for implementation |
| Office of the District Collector | 16 | District Collector forwards docket to AD-Port for implementation |

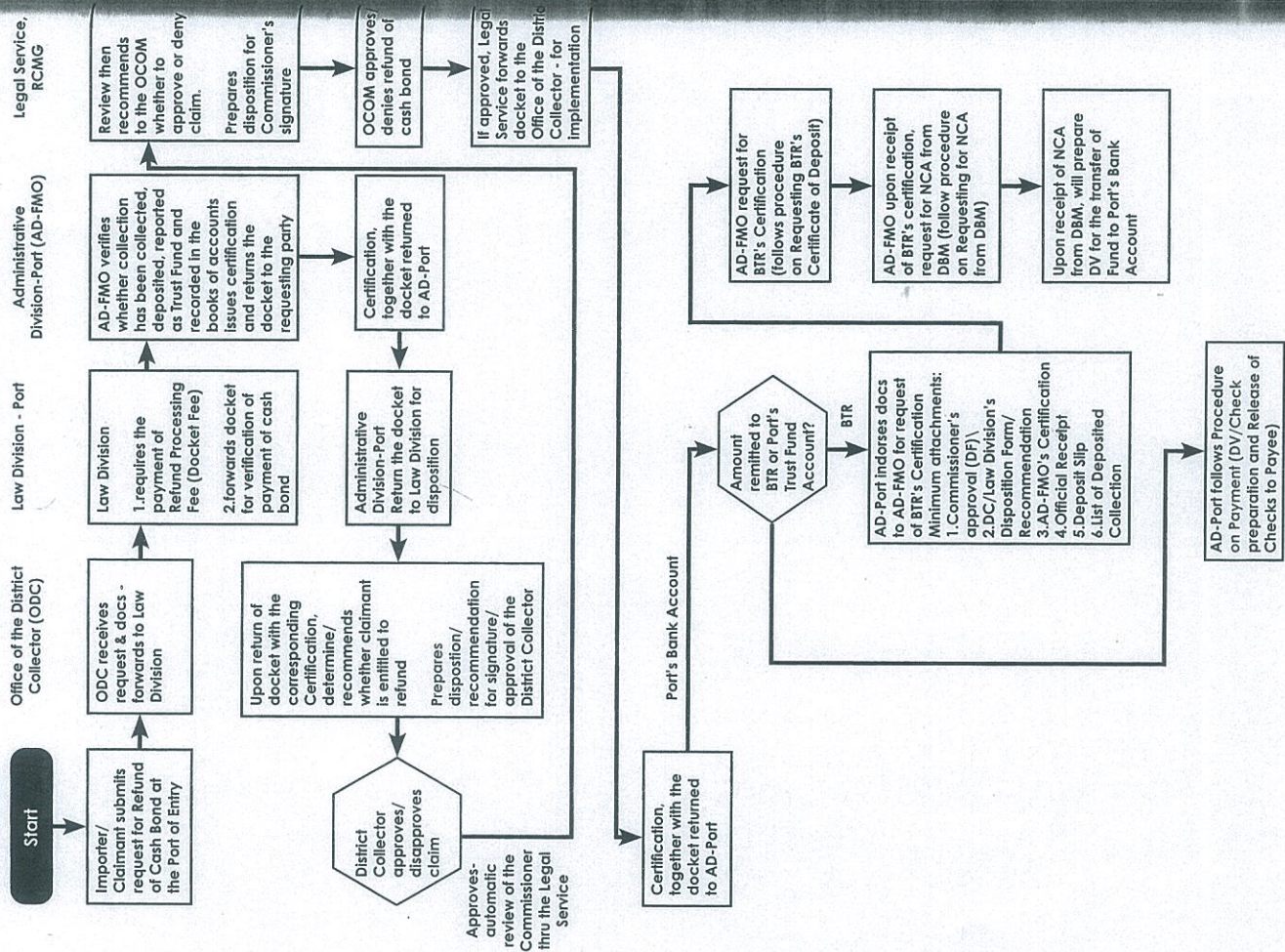


Figure 8. Process Flow for the REFUND of CASH BOND

Table 16. Procedure for the Refund of Cash Bond
Procedure for the Refund of Cash Bond

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|------------------------------|----------|--|
| Administration Division-Port | 17 | Administrative Division determines whether the Cash Bond was remitted to the Port's Bank Account or to the Bureau of Treasury |
| | | A. If deposited to the Port's Bank Account, proceed to the procedure on the payment of claim |
| | | B. If deposited to the Bureau of Treasury, forward the claim to the Accounting Division-FMO |
| | 18 | Indorses docs to Accounting Division, FMO for request of BTR's Certification, with the following minimum attachments (certified copy): A. Commissioner's Approval (Disposition Form containing the approval) B. District Collector/Law Division's Disposition Form C. AD-FMO's certification D. Official Receipt E. Deposit Slip F. List of Deposited Collection |
| | 19 | Safekeep all other documents until receipt of Fund Transfer from Central Office |
| Accounting Division-FMO | 20 | Request for BTR's Certification (Follow Procedures in the Request for Certificate of Deposit from BTR) |
| | 21 | Request for NCA from DBM (Follow Procedures in the Request for Notice of Cash Allocation from DBM) |
| | 22 | Prepare DV for Fund Transfer to Port (Follow Procedure in the Payment of Claim for Refund of Cash Bond) |
| Cashier's Office | 23 | Deposit the Fund Transfer to the Port's Bank Account |
| Administration Division-Port | 24 | Receives NCA |
| | 25 | Prepares Disbursement Voucher and follows procedure in the payment of claim in the port |

Table 17. Procedure in the Request for Certificate of Deposit
 (Trust Fund - Fund 07308602 or Fund 184) from the Bureau of Treasury
Procedure in the Request for Certificate of Deposit

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Tax (Credit) Section/ Designated Accounting Staff | 1 | Receives approval of the claim for Refund pertaining to Trust Fund (Cash Bond and other Trust Liabilities deposited/remitted at the Bureau of Treasury with the following minimum requirements: A. Memorandum Report/Disposition Form containing the approval of the claim by the Head of the Agency or any other document signifying the entitlement to Refund B. Certificate of Deposit and Remittance issued by the Accounting Division-FMO C. List of Deposited Collection D. Deposit Slip A. Copy of Official Receipts B. Deposits slips C. List of Deposited Collections E. Copy of Official Receipt (subject of the refund) |
| | 2 | If the needed documents are attached, then number all attachments in chronological order, starting from the bottom documents to the latest documents received |
| | 3 | Scanned the docket using the tentative file name (Company Name, Kind of Refund (i.e. Cash Bond), Port, Last document number per seq 2) |
| | 4 | Fill-up the Request Form for Certificate of Deposit using the form as required by the Bureau of Treasury (attached as Annex) |
| | 5 | Prepare Disposition Form (DF), to request for the signature of the Head of the Agency on the filled-up Request Form for Certificate of Deposit |
| | 6 | Forward the DF to the Chief Accountant and/or the Director III, Financial Management Office for their signature |
| Chief Accountant and/or Director III, Financial Management Office | 7 | Reviews DF, if found in order, signs DF then return to designated accounting staff for routing to the Office of the Deputy Commissioner-IAG |
| Designated Accounting Staff | 8 | Forward the DF to the Deputy Commissioner-Internal Administration Group for his signature |

Table 17. Procedure in the Request for Certificate of Deposit (Trust Fund - Fund 07308602 or Fund 184) from the Bureau of Treasury
Procedure in the Request for Certificate of Deposit (Trust Fund - Fund 07308602 or Fund 184) from the Bureau of Treasury

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Deputy Commissioner-Internal Administration Group | 9 | Reviews DF, if found in order, signs DF then forward to designated IAG staff for routing to Office of the Commissioner |
| | 10 | Reviews DF, if found in order, approves DF, Signs Request Form for Certificate of Deposit, then forward to the OCOM-Receiving Staff for return to the originating office |
| Tax Credit Section/ Designated Accounting Staff | 11 | Receives signed DF and Request Form for Certificate of Deposit |
| | 12 | Scanned the following for uploading to the BTR website (thru google forms) A. Signed Request Form for Certificate of Deposit B. Certificate of Deposited Collections C. Deposit Slip D. Copy of Journal Entry Voucher, if applicable (in case of transfer from General Fund to Trust Fund) |
| Bureau of Treasury | 13 | Fill up online forms and upload the corresponding scanned attachments per seq 12 |
| | 14 | Confirmation email will be received thru the designated email on the Request Form |
| Bureau of Treasury | 15 | Number the additional documents, continue numbering from seq 2, scanned the additional docs and consolidate the file from the previous docs, then safekeep the file fill the receipt of the BTR Certification |
| | 16 | Issue Certification and BTR Journal Entry Voucher, if applicable (in case of transfer of funds) |
| Bureau of Treasury | 17 | Receive BTR Certification |

Table 18. Procedure in the Request for Notice of Cash Allocation from DBM
Procedure in the Request for Notice of Cash Allocation from DBM

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|--|----------|--|
| Tax Credit Section/ Designated Accounting Staff | 1 | Received BTR Certification and the corresponding BTR JEV, if applicable |
| | 2 | Prepare DF/letter requesting the corresponding NCA involving the BTR Certification, attaching the following: A. Memorandum Report/Disposition Form containing the approval of the claim by the Head of the Agency or any other document signifying the entitlement to Refund B. Certificate of Deposit and Remittance issued by the Accounting Division-FMO C. BTR Certification and BTR JEV, if applicable |
| Chief Accountant and/ or Director III, Financial Management Office | 3 | Reviews DF, if found in order, signs DF then return to designated accounting staff for routing to the Office of the Deputy Commissioner-IAG |
| Designated Accounting Staff | 4 | Forward the DF to the Deputy Commissioner-Internal Administration Group for his signature |
| Deputy Commissioner-Internal Administration Group | 5 | Reviews DF, if found in order, signs DF then forward to designated IAG staff for routing to Office of the Commissioner |
| Commissioner | 6 | Reviews DF, if found in order, approves DF, Signs Letter to DBM, then forward to the OCOM-Receiving Staff for return to the originating office |
| Tax Credit Section/ Designated Accounting Staff | 7 | Receives signed DF and Letter to DBM |
| | 8 | Segregate the DF, letter, and its attachment according to the following distribution: A. DBM 1. Original Letter 2. Copy of BTR Certification 3. Other attachment, as applicable B. File 1. Duplicate copy of the letter or printed scanned copy of the original letter 2. Original copy of the Disposition Form 3. other attachments under seq 2 |
| Designated Accounting Staff / Liaison Officer to DBM | 9 | Forwards letter and its attachments (under seq 8a) to DBM |
| | 10 | Returns receiving copy to Tax Credit Section/ Designated Accounting Staff |

Table 18. Procedure in the Request for Notice of Cash Allocation from DBM
Procedure in the Request for Notice of Cash Allocation from DBM

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Tax Credit Section/ Designated Accounting Staff | 11 | Receives receiving copy |
| | 12 | Number the additional documents, continue numbering from seq 15 (Procedure in the request from BTR Certificate of Deposit), scanned the additional docs and consolidate the file from the previous docs, then safekeep the file fill the receipt of the Notice of Cash Allocation (NCA) from DBM |
| DBM | 13 | Issue Notice of Cash Allocation |
| Designated Accounting Staff | 14 | Receive Notice of Cash Allocation |
| Tax Credit Section/ Designated Accounting Staff | 15 | Prepare DV following the procedure for the payment of claim for Cash Bond |

Table 19. Procedure in the Payment of Claim for Cash Bond
Procedure in the Payment of Claim for Cash Bond

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|--|----------|--|
| Tax Credit Section/ Designated Accounting Staff | 1 | Received BTR Certification and the corresponding BTR JEV, if applicable |
| | 2 | Retrieve docket file under seq 12 (Procedure for Request for NCA from DBM) |
| | 3 | Number the additional documents (NCA and its attachments), continue numbering from seq 12 (Procedure for Request for NCA from DBM) |
| | 4 | Scanned the additional docs and consolidate the file from previous documents |
| | 5 | Prepares the DV (Fund Transfer to Port of Entry) in three copies in accordance with the instructions on the preparation of the DV (Appendix 32 of the GAM) |
| Miscellaneous Section/ Designated Accounting Staff | 6 | Assigns DV number and records in the logbook the DV number and date, creditor/payee, particular and amount |
| | 7 | Prepare Index of Payments (IOP) |
| Authorized Official | 8 | Signs in Box A portion of the DV |
| Tax Credit Section/ Designated Accounting Staff | 9 | Initials in Box B of the DV |
| Chief Accountant/ Designated Official | 10 | Signs in Box B portion of the DV |
| Head of Agency/ Authorized or Designated Official | 11 | Signs in Box C portion of the DV |

Table 18. Procedure in the Request for Notice of Cash Allocation from DBM
Procedure in the Request for Notice of Cash Allocation from DBM

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Tax Credit Section/ Designated Accounting Staff | 11 | Receives receiving copy |
| | 12 | Number the additional documents, continue numbering from seq 15 (Procedure in the request from BTR Certificate of Deposit), scanned the additional docs and consolidate the file from the previous docs, then safekeep the file till the receipt of the Notice of Cash/Allocation (NCA) from DBM |
| DBM | 13 | Issue Notice of Cash Allocation |
| Designated Accounting Staff | 14 | Receive Notice of Cash Allocation |
| Tax Credit Section/ Designated Accounting Staff | 15 | Prepare DV following the procedure for the payment of claim for Cash Bond |

Table 19. Procedure in the Payment of Claim for Cash Bond
Procedure in the Payment of Claim for Cash Bond

| AREA OF RESPONSIBILITY | SEQ. NO. | ACTIVITY |
|---|----------|--|
| Tax Credit Section/ Designated Accounting Staff | 1 | Received BTR Certification and the corresponding BTR JEV, if applicable |
| | 2 | Retrieve docket file under seq 12 (Procedure for Request for NCA from DBM) |
| | 3 | Number the additional documents (NCA and its attachments), continue numbering from seq 12 (Procedure for Request for NCA from DBM) |
| | 4 | Scanned the additional docs and consolidate the file from previous documents |
| | 5 | Prepares the DV (Fund Transfer to Port of Entry) in three copies in accordance with the instructions on the preparation of the DV (Appendix 32 of the GAM) |
| | 6 | Assigns DV number and records in the logbook the DV number and date, creditor/payee, particular and amount |
| | 7 | Prepare Index of Payments (IOP) |
| | 8 | Signs in Box A portion of the DV |
| | 9 | Initials in Box B of the DV |
| | 10 | Signs in Box B portion of the DV |
| | 11 | Signs in Box C portion of the DV |

BOOKKEEPING SECTION

The Bookkeeping Section of the Accounting Division is responsible for the recording of financial transactions made by various Ports and Sub Ports including OCOM Offices. Based on the Reports submitted by Ports and OCOM Office Bookkeeping Staff prepares Journal Entry Vouchers. Signs the "Prepared by" portion of the JEV, assigns control number and forwards it to the Chief Accountant for review and signature.

Duly signed JEVs are then returned to the Bookkeeping Section for posting to various Journals excel templates. Balances per accounts are automatically summarized per templates to be posted to another excel template to generate monthly Trial Balances. The Assistant Chief then verifies the Trial Balance then forwards it to the Chief Accountant for signature and approval. Duly Signed Trial Balance are transmitted to the Office of the resident Auditor on or before every 10th of the following month.

At the end of the year, a Pre-Closing Trial Balance is prepared. Closing entries are then made to recognized closing of nominal accounts. After the closing entries, Post-Closing Trial balance is generated.

General purpose financial statements are prepared using the information from the Pre-Closing and Post Closing Trial Balance. A complete set of financial statements (condensed and by fund cluster) to be submitted by the Bureau quarterly and yearly shall include the following:

- a. Statement of Financial Position (SFP);
- b. Statement of Financial Performance (SFP);
- c. Statement of Changes in Net Assets/Equity (SCNA/E);
- d. Statement of Cash Flows (SCF);
- e. Statement of Comparison of Budget and Actual Amount (SCBAA); and
- f. Notes (Annex F), comprising a summary of significant accounting policies and other explanatory notes. (Par. 21, PPSAS 1)

Bank reconciliations, preparation of Certification of Deposited Collection and Updating of Subsidiary Ledgers are also tasks assigned to the Bookkeeping Section.

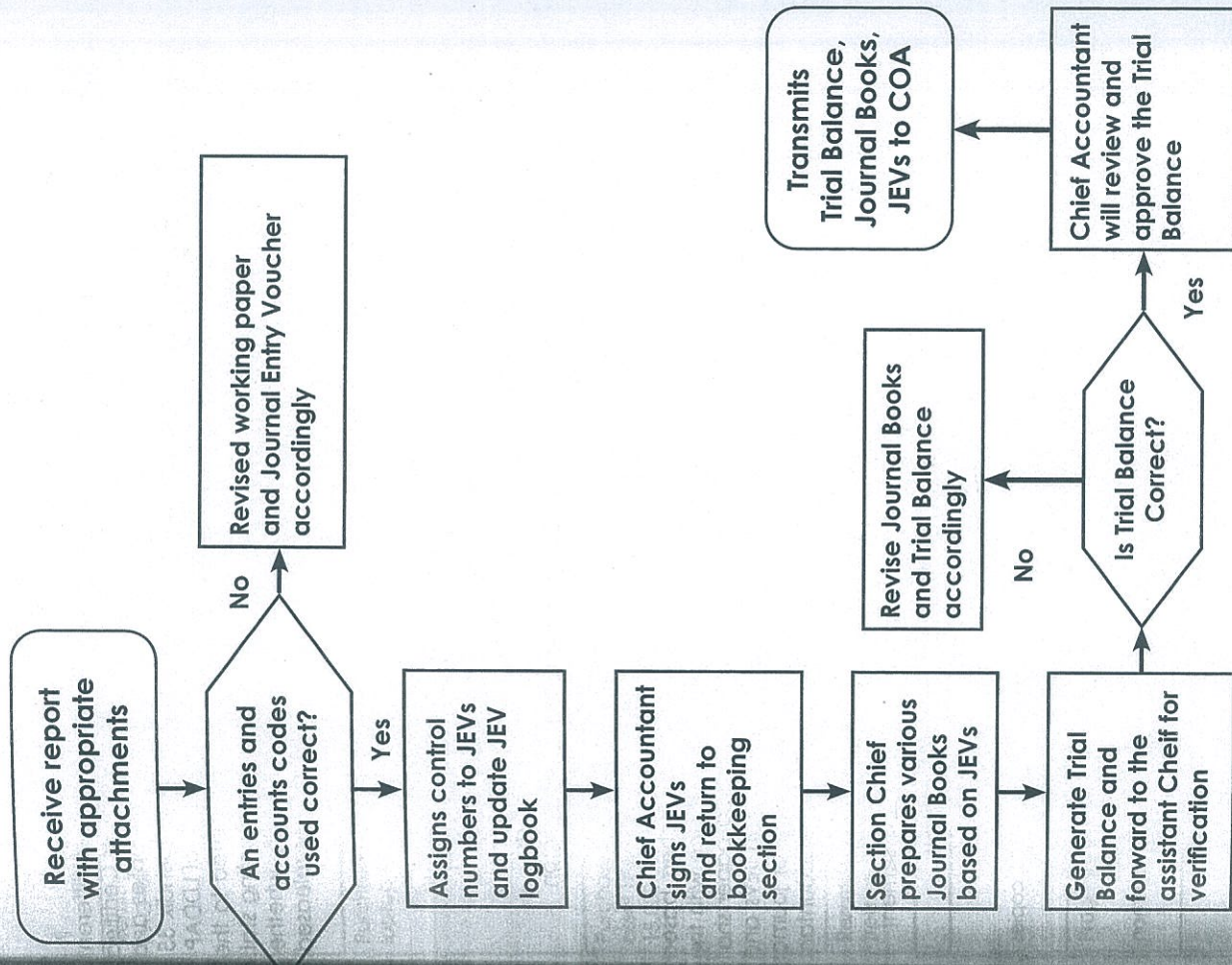


Figure 9. Preparation of Trial Balance

RECORDING OF FINANCIAL TRANSACTIONS

Report of Disbursements

At the end of the month, Disbursing Officers from the central office and different ports and sub-ports shall prepare the Report of Disbursement that includes Certified Copy of Cash in Bank Register (Appendix 37, GAM Vol. II), Report of Supplies and Materials Issued (Appendix 64, GAM Vol. II), Report of Checks Issued (Appendix 35, GAM Vol. II), Report of ADA Issued (Appendix 13, GAM Vol. II), and Report of LDDAP-ADA (Appendix 42, GAM Vol. II). Report of Disbursement shall be submitted to the Accounting Division every 5th of the following month. Designated accounting staff shall examine the attachments against the report submitted and verify whether the serial numbers of all checks, ADA, and LDDAP-ADA issued whether released or unreleased, including cancelled ones are all accounted for.

Disbursing Officers should submit the following attachments:

- ✓ Check – 2 copies
- ✓ Original Disbursement Voucher (DV) – 2 copies
- ✓ Complete Original Attachment of the DV per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions.
- ✓ Scanned copy of Disbursement vouchers and original attachments.

Accounting staff shall prepare working paper and Journal Entry Vouchers based on the submitted reports with appropriate account codes in accordance with the Government Accounting Manual. Journal Entry Vouchers and working paper shall be prepared in two copies and signs the "Prepared by:" portion of both JEVs and working paper. Bookkeeping section chief shall review the correctness of journal entries and assigns JEV numbers. JEVs are now forwarded to the Chief Accountant for approval and signs the "Approved By:" portion of the JEV.

Table 20. List of Common Transactions and Attachments – Report of Disbursement

| TYPE OF TRANSACTIONS | ATTACHMENTS FOR SUBMISSION |
|--|---|
| Common Transactions: 1. Purchase of office supplies 2. Purchase of non-common supplies / materials 3. Payment of utilities (Telephone, Electricity and Water) 4. Payment for Travel Expenses 5. Payment for COS/JO Personnel Salaries Replenishment of Petty Cash Fund | <ul style="list-style-type: none"> ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Official Receipt ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Report on Paid Petty Cash Voucher ✓ Report of Cash Disbursement ✓ Petty Cash Voucher |

TYPE OF TRANSACTIONS

ATTACHMENTS FOR SUBMISSION

| | |
|--|--|
| Remittance of GSIS, PhilHealth, PAG-IBIG, BOCPI, BOCEA etc. | <ul style="list-style-type: none"> ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Official Receipt ✓ List of Remittances ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |
| Purchase of Asset e.g. desktop, laptop – (above Php 15,000.00) | <ul style="list-style-type: none"> ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Official Receipt ✓ Property Acknowledgment Receipt ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |
| Purchase of semi-expendable asset (Asset below Php 15,000.00) | <ul style="list-style-type: none"> ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Official Receipt ✓ Inventory Custodian Slip ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |
| Remittance to Bureau of Treasury | <ul style="list-style-type: none"> ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Official Receipt/ Oncall Deposit Slip ✓ List of Deposited Collection ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |
| Progress Billing | <ul style="list-style-type: none"> ✓ Check – 2 copies ✓ Original Disbursement Voucher (DV) – 2 copies ✓ Official Receipt ✓ Copy of Policy of the asset insured ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |

MASTER COPY

| TYPE OF TRANSACTIONS | ATTACHMENTS FOR SUBMISSION |
|---|---|
| Prepaid Insurance | <ul style="list-style-type: none"> ✓ Check - 2 copies ✓ Original Disbursement Voucher (DV) - 2 copies ✓ Official Receipt ✓ Copy of Policy of the asset insured ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |
| Check Book Reorder | <ul style="list-style-type: none"> ✓ Check or ADA - 2 copies ✓ Original Disbursement Voucher (DV) - 2 copies ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |
| Payment for overtime pay & Payment for COS/JO Personnel | <ul style="list-style-type: none"> ✓ Check or ADA - 2 copies ✓ Original Disbursement Voucher (DV) - 2 copies ✓ Payroll ✓ Accomplishment Report ✓ Other attachments as per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions. |

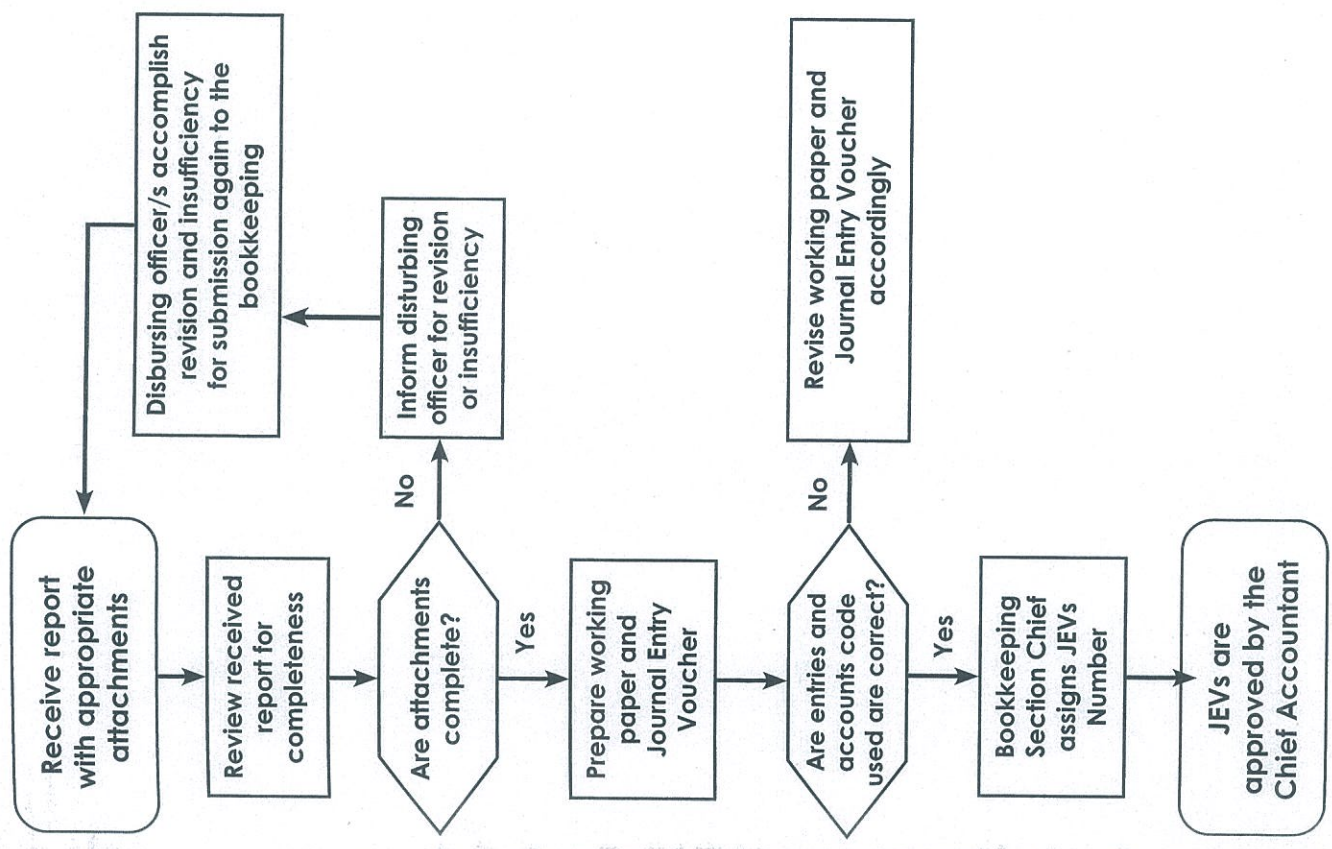


Figure 10. Preparation of Report of Disbursement

Table 21. Preparation of Report of Disbursement

| Person Responsible | SEQ. NO. | Responsibilities | Documents Needed |
|--------------------|----------|---|---|
| Receiving Staff | 1 | Records in the logbook the receipt of the Report of Disbursement from Central Office Cashier, Ports and Sub-ports. Forward the same to Accounting Staff concern | 1. Transmittal Letter 2. Report of Disbursement |
| Accounting Staff | 2 | Examine DVs, Checks and other required attachments against Report of Checks Issued, Report of ADA Issued, and Report of LDDAP-ADA issued submitted by the Central Office Cashier and Disbursing Officer of different ports and sub-ports. Verify if the serial number of all checks, ADA, and LDDAP-ADA issued whether released, unreleased, including cancelled ones are all accounted for. | 1. Cash in Bank Register (Appendix 37, GAM Vol. II) 2. Report of Supplies and Materials Issued (Appendix 64, GAM Vol. II) 3. Report of Checks Issued (Appendix 35, GAM Vol. II) 4. Report of ADA Issued (Appendix 13, GAM Vol. II) 5. Report of LDDAP-ADA Issued (Appendix 42, GAM Vol. II) 6. Copy of Checks, ADA, LDDAP-ADA 7. Disbursement Voucher 8. And other necessary documents |
| Accounting Staff | 3 | Prepare working paper with appropriate account codes in accordance with the Government Accounting Manual, in two copies. | 1. Duplicate copy of Journal Entry Voucher 2. Duplicate copy of Working Paper 3. Duplicate copy of RCI, RADAI, Report of LDDAP-ADA Issued 4. Duplicate copy of receipt or deposit slip, if applicable |

Table 21. Preparation of Report of Disbursement

| Person Responsible | SEQ. NO. | Responsibilities | Documents Needed |
|---------------------------|----------|--|---|
| Bookkeeping Section Chief | 4 | Review the correctness of the journal entries Assigns JEV numbers | 1. Journal Entry Number logbook |
| Chief Accountant | 5 | Certify the correctness of the Journal Entry Voucher and Working paper prepared by the Accounting Staff Signs the "Approved By:" portion of both JEV and working paper. | 1. Duplicate copy of Journal Entry Voucher 2. Duplicate copy of Working Paper 3. Duplicate copy of RCI, RADAI, Report of LDDAP-ADA Issued 4. Duplicate copy of receipt or deposit slip, if applicable. |

Report of Collections and Deposits

At the end of each month, the Collecting Officers shall prepare the Report of Collections and Deposits (RCD) for submission to Accounting Division. The report is supported by documentary evidence such as duplicate copies of ORs and validated deposit slips. The Accounting Division shall recognize the collections and deposits based on the generated reports duly certified by the Collecting Officer/Cashier/Head of Cash/Treasury Unit. Monthly submission of report is on or before 5th of the following month. Working paper and JEV are prepared based on the submitted report.

Table 22.
List of Common Transactions and Attachments –
Report of Collection and Deposit

| TYPE OF TRANSACTIONS | ATTACHMENTS FOR SUBMISSION |
|---|---|
| Fund 184 - Collection of Trust Liabilities Cash Bond Auction Confiscated Currencies Extra Services Bidding Documents Remuneration Informer's Reward President's Social Fund Provision on Safeguard Duties | <ul style="list-style-type: none"> ✓ Report of Collections & Deposits (Appendix 26, GAM Vol. II) ✓ Cash Receipts Register (Appendix 27, GAM Vol. II) ✓ Duplicate Copies of Official Receipts ✓ Abstract of Collection ✓ List of Deposited Collection ✓ Validated Deposit Slips ✓ Report of Accountability for Accountable Forms (Appendix 67, GAM Vol. II) |
| Fund 101 - Sale of Accountable Forms - Refund of Cash Advance / Excess in Cash Advance | <ul style="list-style-type: none"> ✓ Report of Collections & Deposits (Appendix 26, GAM Vol. II) ✓ Cash Receipts Register (Appendix 27, GAM Vol. II) ✓ Duplicate Copies of Official Receipts ✓ Abstract of Collection ✓ List of Deposited Collection ✓ Validated Deposit Slips ✓ Report of Accountability for Accountable Forms (Appendix 67, GAM Vol. II) |

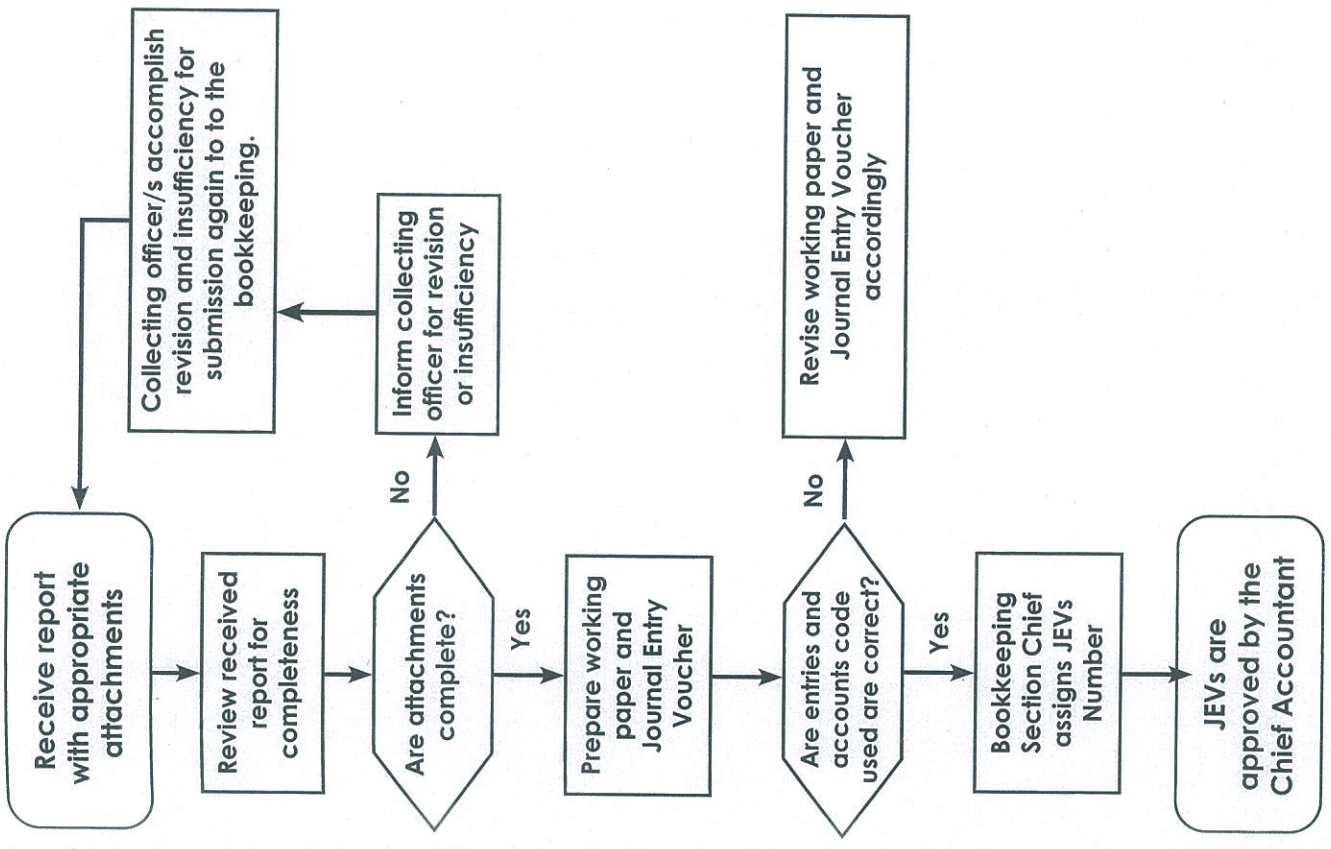


Figure 11. Preparation of Report of Collection and Deposit

Table 23. Preparation of Report of Collection and Deposit

| Person Responsible | SEQ. NO. | Responsibilities | Documents Needed |
|---------------------------|----------|--|--|
| Receiving Staff | 1 | Receive report with appropriate attachments. Records receipt in the logbook maintained for the purpose and forwards the same to the Accounting Staff for review and preparation of the JEV. | 1. Transmittal Letter 2. Report of Collections |
| Accounting Staff | 2 | Review received report for completeness. Inform Collecting Officers to accomplish revision or insufficiency, if any. | 1. Report of Collections & Deposits (Appendix 26, GAM Vol. II) 2. Cash Receipts Register (Appendix 27, GAM Vol. II) 3. Duplicate Copies of Official Receipts 4. Abstract of Collection 5. List of Deposited Collection 6. Validated Deposit Slips 7. Report of Accountability for Accountable Forms (Appendix 67, GAM Vol. II) |
| Accounting Staff | 3 | Preparation of working paper and Journal Entry Voucher. Prepares JEV in two copies and signs "Prepared by" portion of the JEV. Forward the JEV and documents to the Chief Accountant for review and signature. | 1. Report of Collections & Deposits (Appendix 26, GAM Vol. II) 2. Cash Receipts Register (Appendix 27, GAM Vol. II) 3. Duplicate Copies of Official Receipts 4. Abstract of Collection 5. List of Deposited Collection 6. Validated Deposit Slips 7. Report of Accountability for Accountable Forms (Appendix 67, GAM Vol. II) |
| Bookkeeping Section Chief | 4 | Review and assign JEV Number. Forward the JEV and documents to the Chief Accountant for review and signature. | 1. 2 copies of JEV 2. 2 copies of Working paper 3. Report of Collections & Deposits (Appendix 26, GAM Vol. II) 4. Cash Receipts Register (Appendix 27, GAM Vol. II) 5. Duplicate Copies of Official Receipts 6. Abstract of Collection 7. List of Deposited Collection 8. Validated Deposit Slips 9. Report of Accountability for Accountable Forms (Appendix 67, GAM Vol. II) |

Table 23. Preparation of Report of Collection and Deposit

| Person Responsible | SEQ. NO. | Responsibilities | Documents Needed |
|--------------------|----------|---|--|
| Chief Accountant | 5 | Review and sign "Approved by" portion of the JEV. Forward the JEV and documents to the Bookkeeping Section Chief for recording in the CRJ. | 1. 2 copies of JEV 2. 2 copies of Working paper 3. Report of Collections & Deposits (Appendix 26, GAM Vol. II) 4. Cash Receipts Register (Appendix 27, GAM Vol. II) 5. Duplicate Copies of Official Receipts 6. Abstract of Collection 7. List of Deposited Collection 8. Validated Deposit Slips 9. Report of Accountability for Accountable Forms (Appendix 67, GAM Vol. II) |

ISSUANCE OF CERTIFICATION OF DEPOSITED COLLECTIONS

Various ports and Sub-ports may request for Certification of deposited Collections recorded in the books of accounts to be used as a requirement in the refund of certain claims e.g. refund of Cash Bond. Ports' request should include copies of decision, Official receipts and deposit Slips. Upon receipt of the request, the bookkeeping section will verify if said collections were already reported and recorded in the books of accounts. All Certifications are forwarded to the Chief Accountant for approval and signature.

RECONCILIATION OF ACCOUNTS (4)

The Bank Reconciliation Statement (BRS) shall be prepared in order to:

- Check correctness of both the bank and agency's/entity's records,
- Serve as a deterrent to fraud, and
- Enable the agency/entity or bank to take up charges or credits recognized by the bank or agency/entity but not yet known to the agency/entity or bank.

(4) Figure 12. Process of Bank and Accounts Reconciliation

Table 24. Process of Bank and Accounts Reconciliation

| Person Responsible | SEQ. NO. | Responsibilities | Documents Needed |
|--------------------|----------|---|--|
| Receiving Staff | 1 | Receives and records the Financial Report | Transmittal letter |
| Accounting Staff | 2 | The Accounting Staff shall within ten days from receipt of the monthly Bank Statement (BS) reconcile the BS with the SL. Prepares the BRS in accordance with the format shown in Appendix 80. | Bank Statement and Cash Book/ Sub-sidiary Ledger |
| Accounting Staff | 3 | Ensures that the unadjusted ending book and bank balances per previous month's BRS are the current month's beginning book and bank balances, respectively. | Bank Statement and Cash Book/ Sub-sidiary Ledger |
| Accounting Staff | 4 | The Accounting Staff compares the checks/ADAs and Deposits/ Collections/NCAs recognized in the books with those in the bank statements to determine unrecognized data and erroneous recordings, if any. | Bank Statement and Cash Book/ Sub-sidiary Ledger |
| Chief Accountant | 5 | The Accounting Staff compares the checks/ADAs and Deposits/ Collections/NCAs recognized in the books with those in the bank statements to determine unrecognized data and erroneous recordings, if any. | Bank Statement and Cash Book/ Sub-sidiary Ledger |
| Accounting Staff | 6 | The Accounting Staff shall prepare a JEV to recognize all reconciling items that require adjustment and correction in the books of accounts, if any. | Journal Entry Voucher and supporting attachments. |
| Chief Accountant | 7 | The Chief Accountant reviews and approves the JEVs. | Bank Reconciliation Statement, Journal Entry Voucher and attachments |
| Accounting Staff | 8 | The Accounting Staff submits the BRS in two copies: Original - COA copy Copy 2 - Accounting Division/ Unit file | Bank Reconciliation Statement and attachments |

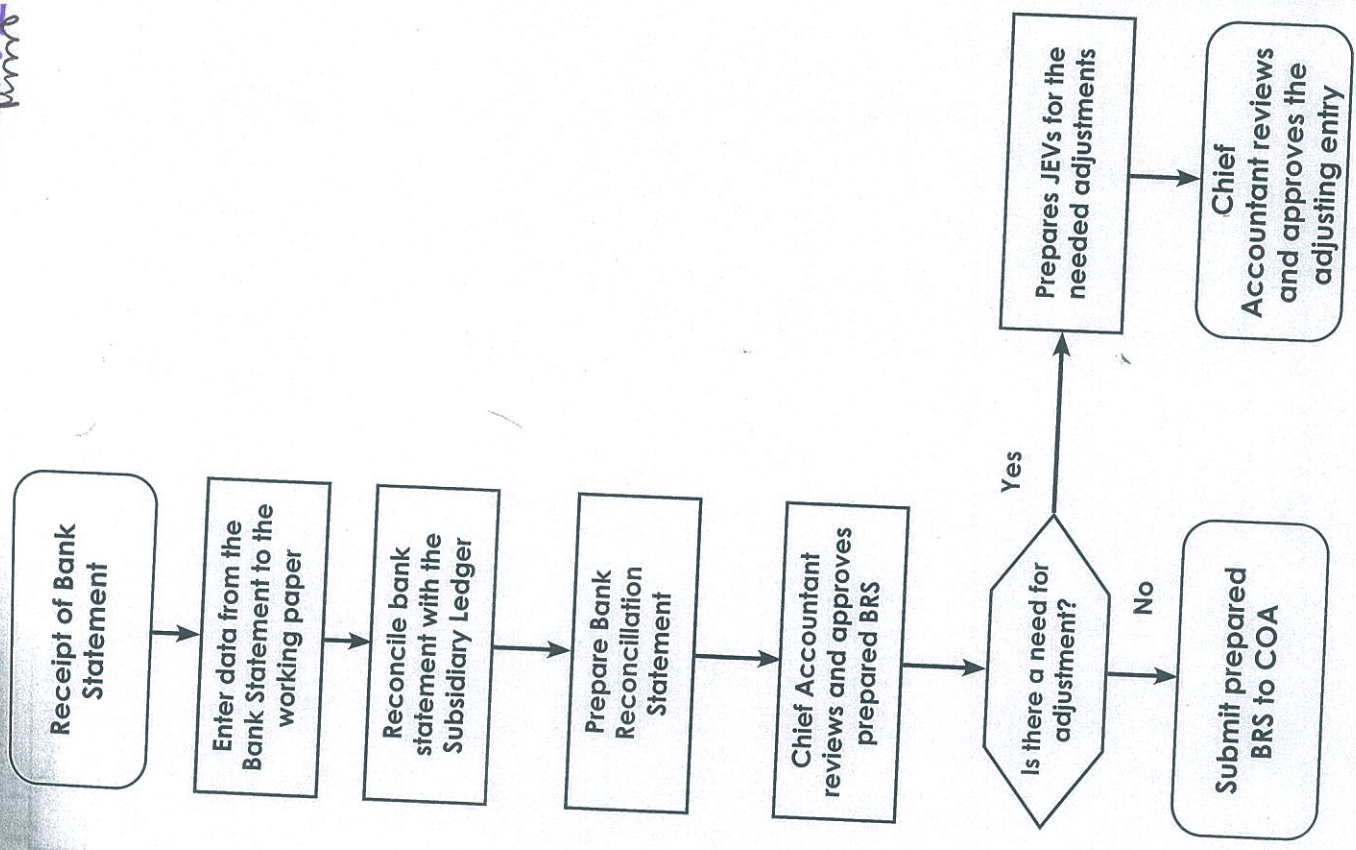


Figure 12. Process of Bank and Accounts Reconciliation

APPENDIX A. - Checklist for Documentary Requirements
1.1. Cash Advance for Traveling Expenses (Local Travel)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Travel Authority (Customs Personal Order, Mission Order etc) | |
| 3. | Itinerary of Travel (Appendix 45 GAM) | |
| 4. | Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |

Note: Daily travel expense (DTE) base on Executive Order No. 77

1.2. Liquidation of Cash Advance for Traveling Expenses (Local Travel)

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Liquidation Report (Appendix 44 of GAM Vol I) | |
| 3. | Approved Travel Authority (Customs Personal Order, Mission Order etc) | |
| 4. | Itinerary of Travel (Appendix 45 of GAM Vol I) | |
| 5. | Certificate of Travel Completed (Appendix 47 of GAM Vol II) | |
| 6. | Certificate of Appearance | |
| 7. | Trip Ticket | |
| 8. | Boarding pass | |
| 9. | Certificate of no-claim if the claimant is from other office | |
| 10. | | |
| 11. | | |

Note: All tickets or receipts printed in thermal paper should be reproduced in order to preserve the information

Local Travel - Liquidate within 30 days after the return to official station
 Legal Basis: COA Circular 2007-01
 COA Circular 2001-01

2.1. Cash Advance for Traveling Expenses (Foreign Travel)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Travel Authority by the Secretary of Finance | |
| 3. | Itinerary of Travel (Appendix 45 GAM) | |
| 4. | Letter of invitation of host/sponsoring country/agency/organization | |
| 5. | For plane fare, quotations of three (3) travel agencies or its | |
| 6. | Flight Itinerary issued by the airline/ticketing office/travel agency | |
| 7. | Copy of UNDP rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed | |
| 8. | Where applicable, authority from the OP to claim representation expenses | |
| 9. | In Case of seminars / trainings: - Invitation addressed to the agency inviting participants (issued by the foreign country) | |
| 10. | - Acceptance of the nominees as participants (issued by the foreign country) | |
| 8. | - Programme Agenda and Logistics Information | |
| 9. | Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books | |

Note: Daily travel expense (DTE) base on Executive Order No. 77

2.2. Liquidation of Cash Advance for Traveling Expenses (Foreign Travel)

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Liquidation Report (Appendix 44 of GAM Vol II) | |
| 3. | Certificates of appearance/attendance for training/seminar/participation | |
| 4. | Paper/Electronic plane ticket/ Boarding pass | |
| 5. | Narrative Report on trip undertaken / Report on Participation | |
| 6. | Certificate of Travel Completed (Appendix 47 of GAM Vol II) | |
| 7. | O.R. in case of refund of excess cash advance | |
| 8. | Itinerary of Travel (Appendix 45 of GAM Vol II) | |

Note: All tickets or receipts printed in thermal paper should be reproduced in order to preserve the information
 Foreign Travel - Liquidate within 60 days after the return to the Philippines

3.1. Grant of Cash Advance for Special Disbursing Officers (Petty Cash Fund)

Payee: _____

Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office -- detailed listing of types and estimated amount of expenses Authority / Customs Special Order --- Office Order signed by the Head of Agency or authorized official designating a specific employee as Special Disbursing Officer (SDO) for a specific fund | |
| 2. | Confirmation Letter --- Bureau of Treasury (BTR) issued Fidelity Bond covering cash accountability of the designated employee as SDO | |
| 3. | Certification from the Chief Accountant that previous cash advance has been liquidated | |
| 4. | | |

Note: Requirements for the liquidation of this cash advance should follow the requirements of specific type of expenses (Travelling, Supplies and Materials, Meals, Contract of Services)

3.2. Replenishment/ Liquidation of Cash Advance for Petty Cash Fund (PCF)

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office -- detailed listing of types and estimated amount of expenses | |
| 2. | Report on Paid Petty Cash Vouchers (Appendix 49 of GAM Vol II) | |
| 3. | Report of Cash Disbursement (Appendix 41 of GAM II) | |
| 4. | Petty Cash Replenishment Report | |
| 5. | Petty Cash Voucher (Appendix 48 of GAM II) with attached documentary requirements depending of type of transaction | |
| 6. | Authority / Customs Special Order --- Office Order signed by the Head of Agency or authorized official designating a specific employee as Special Disbursing Officer (SDO) for a specific fund | |
| 7. | Confirmation Letter --- Bureau of Treasury (BTR) issued Fidelity Bond covering cash accountability of the designated employee as SDO | |

Note: Requirements for the liquidation of this cash advance should follow the requirements of specific type of expenses (Travelling, Supplies and Materials, Meals, Contract of Services)
Replenish as soon as disbursements reached 75%

4.1 Grant of Cash Advance for Special Disbursing Officers (Field Operating Expense)

Payee: _____

Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office -- detailed listing of types and estimated amount of expenses Authority / Customs Special Order --- Office Order signed by the Head of Agency or authorized official designating a specific employee as Special Disbursing Officer (SDO) for a specific fund | |
| 2. | Confirmation Letter --- Bureau of Treasury (BTR) issued Fidelity Bond covering cash accountability of the designated employee as SDO | |
| 3. | Certification from the Chief Accountant that previous cash advance has been liquidated | |
| 4. | | |

Note: Requirements for the liquidation of this cash advance should follow the requirements of Reimbursement for Travelling Expense

4.2 Replenishment/ Liquidation of Cash Advance Operating Expense (FOE)

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office -- detailed listing of types and estimated amount of expenses | |
| 2. | Report on Paid FOE Vouchers (Appendix 49 of GAM Vol II) | |
| 3. | Report of Cash Disbursement (Appendix 41 of GAM II) | |
| 4. | FOE Replenishment Report | |
| 5. | Petty Cash Voucher (Appendix 48 of GAM II) with attached documentary requirements depending of type of transaction | |
| 6. | Authority / Customs Special Order --- Office Order signed by the Head of Agency or authorized official designating a specific employee as Special Disbursing Officer (SDO) for a specific fund | |
| 7. | Confirmation Letter --- Bureau of Treasury (BTR) issued Fidelity Bond covering cash accountability of the designated employee as SDO | |

Note: Replenish as soon as disbursements reached 75%

5.1. Grant of Cash Advance for Special Disbursing Officers (Specific Purpose/Event)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office -- detailed listing of types and estimated amount of expenses Authority / Customs Special Order --- Office Order signed by the Head of Agency or authorized official designating a specific employee as Special Disbursing Officer (SDO) for a specific fund Confirmation Letter --- Bureau of Treasury (BTR) issued Fidelity Bond covering cash accountability of the designated employee as SDO Certification from the Chief Accountant that previous cash advance has been liquidated | |
| 2. | | |
| 3. | | |
| 4. | | |

Note: Requirements for the liquidation of this cash advance should follow the requirements of specific type of expenses (Travelling, Supplies and Materials, Meals, Contract of Services)

5.2. Liquidation of Cash Advance for Specific Purpose/ Event

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office -- detailed listing of types and estimated amount of expenses | |
| 2. | Report on Paid Vouchers (Appendix 49 of GAM Vol II) | |
| 3. | Report of Cash Disbursement (Appendix 41 of GAM II) | |
| 4. | Liquidation Report (Appendix 44 of GAM Vol II) | |
| 5. | Petty Cash Voucher (Appendix 48 of GAM II) with attached documentary requirements depending of type of transaction Authority / Customs Special Order --- Office Order signed by the Head of Agency or authorized official designating a specific employee as Special Disbursing Officer (SDO) for a specific fund | |
| 6. | | |
| 7. | Confirmation Letter --- Bureau of Treasury (BTR) issued Fidelity Bond covering cash accountability of the designated employee as SDO | |

Note: Requirements for the liquidation of this cash advance should follow the requirements of specific type of expenses (Travelling, Supplies and Materials, Meals, Contract of Services) Liquidate as soon as the purpose of Cash Advance has been served

6. Initial/First salary and PERA (Regular Employee)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|---------------------------|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Certified true copy of duly approved appointment | |
| 3. | Assignment Order/Customs Personnel Order, if applicable | |
| 4. | Certified true copy of Oath of Office | |
| 5. | Certificate of assumption to duty | |
| 6. | Statement of Assets, Liabilities and Net Worth | |
| 7. | Approved Daily Time Record (DTR) | |
| 8. | Approved Leave application, if applicable | |
| 9. | Clearance from money, property and accountabilities for former | |
| Other Requirements | | |
| 9. | BIR Form 1902 (Application for TIN) | |
| 10. | BIR Form 2305 (Update of Information) | |
| 11. | Copy of Personal Data Sheet (PDS) | |
| 12. | GSIS BP No./ Philhealth No./ HDMF MID No. if applicable, if not Copy of application form | |
| 13. | Copy of Agency Remittance Advice (ARA) | |
| 14. | Bank Details | |
| 15. | Employee No. | |
| 16. | Certificate of last payment from previous agency, for transferred employee | |

7. Initial/First Salary and PERA (Casual/Contractual)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|---------------------------|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Certified true copy of duly approved appointment | |
| 3. | Assignment Order/Customs Personnel Order, if applicable | |
| 4. | Certified true copy of Oath of Office | |
| 5. | Certificate of assumption to duty | |
| 6. | Statement of Assets, Liabilities and Net Worth | |
| 7. | Approved Daily Time Record (DTR) | |
| 8. | Approved Leave application, if applicable | |
| 9. | Clearance from money, property and accountabilities for former | |
| Other Requirements | | |
| 9. | BIR Form 1902 (Application for TIN) | |
| 10. | BIR Form 2305 (Update of Information) | |
| 11. | Copy of Personal Data Sheet (PDS) | |
| 12. | GSIS BP No./ Philhealth No./ HDMF MID No. if applicable, if not Copy of application form | |
| 13. | Copy of Agency Remittance Advice (ARA) | |
| 14. | Bank Details | |
| 15. | Employee No. | |
| 16. | Certificate of last payment from previous agency, for transferred employee | |

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8. Salary Differential due to Promotion/Step Increment

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office Certified true copy of approved appointment in case of promotion or | |
| 2. | Notice of Salary Adjustment in case of Step Increment | |
| 3. | Certificate of Assumption to the new position | |
| 4. | Oath of Office | |
| | Approved Daily Time Record (DTR) or Leave Card/ Certificate of Leave | |
| 5. | Credits | |
| 6. | Copy of Payroll (c/o Disbursing Officer) (time of promotion and latest) | |

9. Unclaimed Salary/PERA (if deleted from payroll)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Daily Time Record (DTR) | |
| 3. | Approved Leave application, if applicable | |
| 4. | Last payroll (c/o Cashier) | |
| 5. | Bank Details | |
| 6. | Clearance from money, property and accountabilities in case of leave for more than 30 days | |

10. Unclaimed Salary/PERA (if transferred to the other port)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Daily Time Record (DTR) | |
| 3. | Approved Leave application, if applicable | |
| 4. | Certificate of Last Payment from previous port | |
| 5. | Clearance from money, property and accountabilities | |
| 6. | Bank Details | |
| 7. | Customs Personnel Order | |

11. Unclaimed Salary/PERA (due to suspension)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Daily Time Record (DTR) | |
| 3. | Approved Leave application, if applicable | |
| 4. | Certificate of assumption to duty | |
| 5. | Last payroll (c/o Disbursing Officer) | |
| 6. | Service Record | |
| 7. | Bank Details | |
| 8. | Copy of Order of Suspension | |

Note: Start of Suspension will be the date of receipt of employee

12. Last Salary/PERA

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Daily Time Record (DTR) | |
| 3. | Approved Leave application, if applicable | |
| 4. | Clearance from money, property and accountabilities | |
| 5. | In case of deceased employee, requires adjudication | |

Note: Include Year End Bonus and Cash Gift if retired effective May 1 onwards (Budget Circular 2016-04)

13. Overtime Pay (Regular and Casual/ Contractual Employees)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Overtime Payroll | |
| 3. | Statement of Overtime | |
| 4. | Daily Time Record | |
| 5. | Daily Authority to render overtime service | |
| 6. | Accomplishment Report | |
| 7. | Approved Annual ATROS (initial claim) | |

Legal Basis: CSC-DBM Joint Circular No. 1 S. 205 dated Nov 25, 2015
Customs Memorandum Order No. 10-2021 dated Feb, 24 2021
Customs Memorandum Order No. 13-2021 dated Feb, 15 2021

14. Clothing and Uniform Allowance

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Certificate of Non-Payment from previous agency, for transferees | |
| 3. | Certificate of Assumption, for new employees | |
| 4. | Certified true copy of duly approved appointment, for new | |

Legal Basis: Budget Circular No. 2018-01 dated Mar 08, 2018
Pertinent Provision of the GAA for the year

15. Mid-Year Bonus

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | IPCR of previous rating period | |

Legal Basis: DBM Budget Circular 2017-02

16. Year End Bonus and Cash Gift

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |

Legal Basis: DBM Budget Circular 2016-04

17. Productivity Enhancement Incentive (PEI)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |

Legal Basis: DBM Budget Circular 2017-04

18. Representation and Transportation Allowance

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Daily Time Record (DTR) | |
| 3. | Certified true copy of Appointment or CPO | |
| 4. | Certified true copy of Certificate of Assumption of Duty (1st payment) | |
| 5. | Certification that the employee did not use or is not assigned any government vehicle (1st payment) | |

Legal Basis: Budget Circular No. 548 dated May 15, 2013
Customs Memorandum Circular for RATA
Pertinent Provision of the GAA for the year

19. Special Counsel Allowance

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Certificate of Appearance issued by the Clerk of Court | |
| 3. | Certification that the cases to be attended by the lawyer personnel are directly related to the nature/function | |

Legal Basis: Pertinent Provision of the GAA for the year

20. Honoraria

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved BAC Payroll | |
| 3. | Office order creating and designating the BAC composition and | |
| 4. | Minutes of BAC Meeting | |
| 5. | Notice of Award to the winning bidder of procurement activity being claimed | |
| 6. | Attendance Sheet listing names of attendees to the BAC meeting | |

Legal Basis: Budget Circular 2004-05 dated Mar 23, 2004

21. Honoraria (Lecturer/Coordinator/ Facilitators)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Request to invite resource person/speaker / Memorandum re; Seminar / Workshop/ Training | |
| 3. | Resume / Bio-Data / Curriculum Vitae | |
| 4. | Computation of the amount of honoraria (10% income tax will be withheld) | |
| 5. | Activity Programs and Schedules / Program Matrix | |
| 6. | Certification of Monthly Basic Salary issued by the employer of the resource speaker or in the absence thereof, justification of the amount to be given but in no case to exceed the amount equivalent to the rate of salary grade 29 step 1 as provided in DBM Budget Circular No. 2007-1 | |
| 7. | Duly approved DTR in case of claims by the coordinator and / | |

Legal Basis: Budget Circular No. 2007-01 dated Apr 23, 2007

22. Subsistence and Laundry Allowance for Public Health Workers (PWH)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved DTR | |
| 3. | Authority to collect (initial claim) | |

Legal Basis: Republic Act No. 7905 (Magna Carta of Public Health Workers)

23. Hazard Duty Pay (Magna Carta for PWH)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Certification issued by DOH | |
| 3. | Approved DTR | |
| 4. | Accomplishment Report | |

Legal Basis: DBM-DOH Joint Circular No. 1 S. 2016 dated July 15, 2016

24. Terminal Leave Benefits DBM Circular 2016-02 dated March 29, 2016

| | |
|---|---------|
| Annex B | |
| NAME OF RETIREE: | |
| POSITION: | |
| ITEM NUMBER: | |
| PORT: | |
| TYPE OF RETIREMENT: | |
| TERMINAL LEAVE BENEFITS - Documentary Requirements: | |
| Documentary requirements per Agency: | Remarks |
| 1. Claim for Money Value of Terminal Leave | |
| 2. Summary of leave credits (certified correct by the Chief, Administrative Division/HRMD) | |
| 3. Approved Terminal leave application | |
| 4. Certificate of Leave Credits issued by the Admin. Div./HRMD | |
| 5. Certified Photocopy of leave cards as at last date of service duly audited by Admin. Division/HRMD | |
| 6. Complete Service Record issued by HRMD (indicating the number of days on leave without pay and/or certification issued by the HRMD that the retiree did not incur any leave of absence without pay | |
| 7. Certified True Copy of latest NOSA/NOSI | |
| 8. Certificate of last payment of Salary | |
| 9. Bureau Clearance | |
| 10. Port Clearance | |
| 11. Ombudsman Clearance | |
| 12. Land bank Clearance | |
| 13. PNB Clearance | |
| 14. BOC Provident Fund Clearance (if with outstanding loan balance per Bureau Clearance) | |
| 15. Certified True Copy of Latest Appointment | |
| 16. Exit Statement of Assets, Liabilities and Net worth (For death claims: Latest SALN on file) | |
| Affidavit by the Chief, HRMD/Administrative Division - Availability of Leave Cards (*if there is a gap on leave cards) | |
| 17. Deed of Undertaking of the retiree that will refund the amount in case of overpayment during post-audit (Notarized) | |
| 18. Certificate of Monetization | |
| 19. Certificate of leave credits (leave credit balance from previous employer, if reflected on leave cards) | |

| | |
|---|--|
| Additional documentary requirements per DBM: | |
| 1. List of actual retirees to be paid | |
| 2. Letter of intent to Retire | |
| 3. Approved application letter for retirement (Acceptance letter) | |
| 4. Statement of leave credits earned certified by the HRMO | |
| 5. NSO Marriage certificate – for change of name of married woman | |
| 6. GSS Application for retirement | |
| Additional documentary requirements per COA: | |
| 1. Affidavit by the retiree to deduct all financial obligations with the employer/agency/LGU | |
| 2. Affidavit of the retiree that there is no pending criminal investigation or prosecution against him/her. (R.A. 3019) | |
| ADDITIONAL REQUIREMENTS FOR DEATH CLAIMS: | |
| 1. Affidavit of Guardianship | |
| 2. Affidavit of Surviving Spouse | |
| 3. Birth Certificate of all surviving heirs (NSO Certified) | |
| 4. Death Certificate (NSO Certified) | |
| 5. Marriage Certificate (NSO Certified) | |
| 6. Affidavit of ALL compulsory heirs attesting to be the only compulsory heirs | |
| 7. Valid Identification Card of ALL the claimants, preferably issued by a government agency | |
| 8. Affidavit of undertaking to return, if warranted, any excess in TLB paid by the Bureau of Customs, signed by ALL the claimants | |
| 9. Certified Photocopy of Personal Data Sheet | |
| 10. Waiver of rights | |
| 11. Adjudication of legal service | |

25. Monetization of Leave Credits

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Leave Card | |
| 3. | Computation of Monetization | |
| 4. | Application for Leave | |
| 5. | Latest Payslip | |
| 6. | Certificate of Monetization | |
| 7. | Request for monetization of leave (for applications covering more than 10 days) duly approved by the Head of the Agency | |
| | For monetization of more than 50% of leave credits : 1. Medical Abstract/Clinical procedure to be undertaken in case of health, medical and hospital needs, and; 2. Barangay Certification in case of need s for financial assistance brought about by calamities, typhoon, etc. | |

Legal Basis: DBM Circular 2016-02 dated Mar, 29 2016
 DBM Circular 2021-04

26. Maternity Leave

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office <i>Before Maternity Leave</i> | |
| 2. | Approved Application for Maternity Leave | |
| 3. | Group/Part Clearance | |
| 4. | Medical Certificate <i>After Maternity Leave</i> | |
| 6. | DTR | |
| 7. | Certificate of Assumption | |
| 8. | Medical Certificate that the employee is fit to work | |

Legal Basis: Republic Act No. 11210

27. Loyalty Cash Award / Incentive

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Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Service Record | |
| 3. | Certification from HRMD 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. | |

28. Collective Negotiated Agreement (CNA) Incentive

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Copy of CNA | |

Legal Basis: Lastest Guide line issued by DBM

29. Performance Based Bonus (PBB)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |

Legal Basis: Lastest Guide line issued by DBM

30. Mobile Allowance

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Authority to claim Mobile Allowance (1st payment) | |

Legal Basis: Pertinent Provision of the GAA for the year

31. Extraordinary and Miscellaneous Expenses

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Certified true copy of Certificate of Assumption of Duty (1st payment) | |
| 3. | Certification to claim EME | |

Legal Basis: Pertinent Provision of the GAA for the year

32. Utilities Expense (Water/Electricity, Communication/ Telephone, Postage, Delivery/Transportation, Internet)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Summary of Billing (Meralco, Maynilad, Innove, PLDT) | |
| 3. | Billing Statement / Statement of Account | |

33. Repairs and Maintenance of Vehicles In case repair is contracted to service center

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Billing Statement / Statement of Account duly signed by the supplier | |
| 3. | Repair Order/ Job Order | |
| 4. | Property Acknowledgment Receipt | |
| 5. | Repair History | |
| 6. | Inspection and Acceptance Report | |

34. Taxes, Duties and Licenses, Insurance (LTO, GSIS)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | GSIS Billing on Building/Vehicle | |
| 3. | OR/CR, if vehicle | |
| 4. | Property Acknowledgement Receipt, if vehicle | |

35. Fidelity Bond Premium

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Authority to Accept Payment (BTR) | |
| 3. | Request for Bonding | |
| 4. | Application for Bond | |
| 5. | SALN | |
| 6. | CSO | |

36. Reimbursement of Travelling Expenses (Local Travel)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Approved Travel Authority (Customs Personnel Order, Mission Order) | |
| 3. | Itinerary of Travel (Appendix 45 GAM) | |
| 4. | Certificate of Travel Completed | |
| 5. | Certificate of Appearance | |
| 6. | Trip Ticket for reimbursement of actual transportation cost (includes Toll Fees) | |
| 7. | Used Boarding pass (if includes plane fare, reproduce if thermal paper was used) | |
| 8. | Certificate of no-claim if the claimant is from other office | |

Note: All tickets or receipts printed in thermal paper should be reproduced in order to preserve the information

Legal Basis: COA Circular 2017-01
 COA Circular 2021-01

37. Reimbursement of Traveling Expenses (Foreign Travel)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Indorsement/Letter Request from concerned employee/office Certificate of appearance/attendance for training/seminar/participation | |
| 3. | Paper/Electronic plane ticket/ Boarding pass | |
| 4. | Narrative Report on trip undertaken / Report on Participation | |
| 5. | Certificate of Travel Completed (Appendix 47 of GAM Vol II) | |
| 6. | Itinerary of Travel (Appendix 45 of GAM Vol II) | |
| 7. | Where applicable, authority from the OP to claim representation expenses | |
| 8. | In Case of seminars / trainings: - Invitation addressed to the agency inviting participants (issued by the foreign country) - Acceptance of the nominees as participants (issued by the foreign country) - Programme Agenda and Logistics Information | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |

Note: All tickets or receipts printed in thermal paper should be reproduced in order to preserve the information

Daily travel expense (DTE) base on Executive Order No. 77

38. Reimbursement of Supplies and Materials

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Purchase Request | |
| 3. | O.R. / Invoice (Inspected) | |
| 4. | Certificate of Emergency Purchase | |
| 5. | Certificate of No Availability of stocks | |
| 6. | Requisition and Issue Slip | |
| 7. | For properties costing 15T and above, Property Acknowledgment Receipt | |
| 8. | For properties costing less than 15T, Inventory Custodian Slip | |
| 9. | Canvass/ Quotation of at least 3 suppliers for purchases of goods costing 1,000 pesos and above | |

Note: Invoices/Receipts printed in thermal paper should be reproduced in order to preserve the information

39. Meals and snacks during meetings (Representation Expenses)

Payee: _____
Division/Office: _____

Table with 3 columns: No., Required Documents, Remarks. Rows include: 1. Indorsement/Letter Request from concerned employee/office, 2. Notice of meeting / Authority, 3. Attendance Sheet, 4. Official Receipts, 5. Minutes of meeting/ Accomplishment report.

Note: Average cost of Meal per participant should not exceed the meal component of per diem based on EO 77

40. Infrastructures (15% advance Payment of mobilization)

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

Table with 3 columns: No., Required Documents, Remarks. Rows include: 1. Indorsement/Letter Request from concerned employee/office, 2. Written request from the contractor for the release of 15% Irrevocable Standby Letter of Credit/Surety Bond/Bank Guarantee, 3. (To guarantee the 15% mobilization), 4. Copy of the approved Contract, 5. BAC Resolution, 6. Copy of Notice to Proceed, 7. Copy of Notice of Award

41. Infrastructures (Progress Billing)

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

Table with 3 columns: No., Required Documents, Remarks. Rows include: 1. Indorsement/Letter Request from concerned employee/office, 2. COA Transmittal, 3. Statement of Work Accomplished, 4. TIAC Report, 5. Letter Request, 6. Certification from contractor, 7. Contract and/or PO, 8. Notice of Award, 9. Notice to Proceed, 10. BAC Resolution, 11., 12. Other Documents in the Special Condition of Contract, 13. Other Bid Docs

Others: Variation Order/Change Order/Extra Work Order

- > Copy of approved Change Order/Extra Work Order
> Copy of approved original plans indicating affected portion/s of the project
> Copy of the agency's report establishing the necessity/justification
> Copy of the approved/revised PERT/CPM Network Diagram
> Copy of the approved detailed breakdown of contract cost
> Additional Performance security, if variation exceeds 10% of the original contract.

42. Infrastructures (Final Payment)

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

Table with 3 columns: No., Required Documents, Remarks. Rows include: 1. Indorsement/Letter Request from concerned employee/office, 2. COA Transmittal, 3. Certificate of Completion, 4. Statement of Work Accomplished, 5. TIAC Report, 6. Letter Request, 7. Certification from contractor, 8. Contract and/or PO, 9. Notice of Award, 10. Notice to Proceed, 11. BAC Resolution, 12. Other Documents in the Special Condition of Contract, 13. Other Bid Docs, 14. Warranty Security if 10% retention will be released

43. Infrastructures (Release of Retention Money or Warranty Security)

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

Table with 3 columns: No., Required Documents, Remarks. Rows include: 1. Indorsement/Letter Request from concerned employee/office, 2. Written request from the contractor, 3. Certification from the end-user that the project is completed and inspected, 4. Photocopy of vouchers of all previous payments, Any security in the form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSS or surety bond callable on demand, if being claimed within the one year defects liability period, 5. period, 6. Contract and/or PO

44. Procurement of Consulting Services

References (RA 9184 and its IRR and COA circular 2012-001)

Payee:

Division/Office:

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Approved Daily Time Record | |
| 4. | Accomplishment Report | |
| 5. | Certification from contractor | |
| 6. | Contract | |
| 7. | Notice of Award | |
| 8. | Notice to Proceed | |
| 9. | BAC Resolution | |
| 10. | | |
| 11. | Other Documents in the Special Condition of Contract | |
| 12. | Other Bid Docs (1st payment) | |

45. Procurement of Supplies, Materials, Equipments & Motor Vehicles

References (RA 9184 and its IRR and COA circular 2012-001)

Payee:

Division/Office:

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Dealer's/ Supplier's Invoice | |
| 4. | Inspection and Acceptance Report (Appendix 62 of GAM II) | |
| 5. | Property Acknowledgement Receipt (PAR) (Appendix 73 of GAM II), for tangible items more than P15,000 to establish accountability | |
| 6. | Inventory Custodian Slip (Appendix 58 of GAM II), for tangible items less than P15,000 to establish accountability | |
| 7. | Stock Card (Appendix 58 of GAM II), for expendable supplies | |
| 8. | Contract and/or PO | |
| 9. | Notice of Award | |
| 10. | Notice to Proceed | |
| 11. | BAC Resolution | |
| 12. | Other Bid Docs | |
| 13. | Other Documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in technical evaluation thereof | |

46. Procurement of Rental Contracts/ Lease of Venue

References (RA 9184 and its IRR and COA circular 2012-001)

Payee:

Division/Office:

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Invoice/Billing | |
| 4. | Certificate of occupancy | |
| 5. | Vicinity Map | |
| 6. | List of prevailing coparable property within vicinity | |
| 7. | Contract and/or PO | |
| 8. | Notice of Award | |
| 9. | Notice to Proceed | |
| 10. | BAC Resolution | |
| 11. | Other Bid Docs | |
| 12. | Other Documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in technical evaluation thereof | |

47. Procurement of Advertising

References (RA 9184 and its IRR and COA circular 2012-001)

Payee:

Division/Office:

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Invoice/Billing | |
| 4. | Certification from end user | |
| 5. | Copy of Publication or CD, in case of Radio/Tv Commercial | |
| 6. | Contract and/or PO | |
| 7. | Notice of Award | |
| 8. | Notice to Proceed | |
| 9. | BAC Resolution | |
| 10. | Other Bid Docs | |
| 11. | Other Documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in technical evaluation thereof | |

48. Procurement of Subscriptions

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Invoice/ Billing | |
| 4. | Certification from end user | |
| 7. | Contract | |
| 8. | Notice of Award | |
| 9. | Notice to Proceed | |
| 10. | BAC Resolution | |
| 11. | Other Bid Docs | |
| | Other Documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in | |
| 12. | technical evaluation thereof | |

49. Procurement of Catering Services

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Invoice/ Billing | |
| 4. | Certification from end user | |
| 5. | Authority to conduct training (CPO) | |
| 6. | Attendance Sheet | |
| 7. | Accomplishment Report | |
| 8. | Contract | |
| 9. | Notice of Award | |
| 10. | Notice to Proceed | |
| 11. | BAC Resolution | |
| 12. | Other Bid Docs | |
| | Other Documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in | |
| 13. | technical evaluation thereof | |

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50. Procurement through Public Bidding of General Services

(Security, Janitorial, Other General Services)

References (RA 9184 and its IRR and COA circular 2012-001)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | COA Transmittal | |
| 3. | Billing Statement/ Statement of Account | |
| 4. | Certificate of Completion | |
| 5. | Payroll | |
| 6. | Remittances to concerned govt agency (SSS,BIR, Pagibig, Philhealth) | |
| 7. | Contract | |
| 8. | Notice of Award | |
| 9. | Notice to Proceed | |
| 10. | BAC Resolution | |
| 11. | Other Bid Docs | |
| | Other Documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in | |
| 12. | technical evaluation thereof | |

51. Salary of Contracts of Service (COS)

Payee: _____
Division/Office: _____

| No. | Required Documents | Remarks |
|-----|--|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Monthly Report of Absences and Undertimes | |
| 3. | Approved Daily Time Record (DTR) | |
| 4. | Monthly Accomplishment Report | |
| 5. | Certificate of assumption (1st payment) | |
| 6. | Certification (1st payment) | |
| 7. | Contract (1st payment) | |
| 8. | LBP Account Number (1st payment) | |
| 9. | Clearance from money, property and accountabilities, if applicable | |

Legal Basis: Customs Memorandum Order No. 07-2021

Note: MONTHLY COMPENSATION MONTHLY COMPENSATION

DAILY RATE (month DAILY RATE (monthly rate / 22days)

Less: Holidays Less:

Absences
Lates/Undertimes

Less: Percentage Less:

Withholding Tax (5%), if applicable

*No work, No Pay *No Work, No pay

52. Overtime Pay (Contract of Service)

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement/Letter Request from concerned employee/office | |
| 2. | Overtime Payroll | |
| 3. | Statement of Overtime | |
| 4. | Daily Time Record | |
| 5. | Daily Authority to render overtime service | |
| 6. | Accomplishment Report | |
| 7. | Approved Annual ATROS (initial claim) | |

Procurement to DBM-PS

Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement Letter | |
| 2. | Disposition Form | |
| 3. | Approved Agency Procurement Request | |
| 4. | Requisition and Issue Slip | |
| 7. | Obligation Request and Status (c/o Budget Division) | |

Procurement to National Printing Office


Payee: _____
 Division/Office: _____

| No. | Required Documents | Remarks |
|-----|---|---------|
| 1. | Indorsement Letter | |
| 2. | Disposition Form | |
| 3. | Obligation Request and Status (c/o Budget Division) | |
| 4. | Purchase Order 4pcs | |
| 5. | Requisitions Slip 2pcs | |
| 6. | Stock Card | |
| 7. | Copy of Form | |

References

Government Accounting Manual for National Agencies Volume I: Accounting Policies, Guidelines and Procedures, and Illustrative Accounting Entries. (2016). Retrieved from <https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies#>
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 NATIONAL INTERNAL REVENUE CODE OF 1997 As amended by Republic Act (RA) No. 10963 (TRAIN), RA 11256, RA 11346, RA 11467 and RA 11534 (CREATE). Retrieved from <https://www.bir.gov.ph/index.php/tax-code.html>

APPENDIX B. - Authors of Accounting Policies and Procedures Manual



ACCOUNTING

ORGANIZATIONAL CHART

| | | | | | | |
|---|--|--|--|--|---|---|
| <p>MARILOU A. CABIGON Officer-in-charge, FMO Concurrent Chief Accountant</p> <p>DIVINA A. PANDO Assistant Chief Accountant/ Accountant IV</p> | <p>MARGIE JOY R. EVAGELISTA Accountant III Bookkeeping Section Chief</p> <p>ALYSSA NICOLE C. HEREZO Accountant I</p> | <p>AARON JOHN B. LUNAS Accountant II Disbursement Section Chief</p> <p>JESUSA C. ALMENARIO Administrative Officer II</p> | <p>DELIA D. ESGUERRA Accountant III Miscellaneous Section Chief</p> <p>STEVEN C. DADULLA Accountant II</p> | <p>FATMAH A. ABDULMAJID Administrative Officer II</p> <p>SHYLE IRISH T. GRANDE Administrative Officer II</p> | <p>FERNANDO J. CARINO JR. Administrative Aide I</p> <p>ROSLYN G. JAMES Administrative Services Assistant- COS</p> | <p>JESSA S. GERODIAS Administrative Services Assistant- COS</p> <p>ARGEL CONRAD M. MANIEGO Administrative Services Assistant- COS</p> |
| <p>LUISE S. GONZALES Administrative Services Assistant- COS</p> | <p>DAVE MICHAEL E. CONATO Administrative Aide II- Casual</p> <p>DESIREE ANN J. CORPUZ Administrative Services Assistant- COS</p> | <p>KLIEN M. SALVADOR Administrative Services Assistant- COS</p> | <p>JENNY LYN E. MERCADO Administrative Aide IV- Casual</p> | <p>CAMILLE D. PUJEDA Administrative Officer II</p> | <p>JESSA S. GERODIAS Administrative Services Assistant- COS</p> | <p>ARGEL CONRAD M. MANIEGO Administrative Services Assistant- COS</p> |

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY