



Republic of the Philippines
Office of the President
OFFICE OF THE PRESIDENTIAL ADVISER
ON THE PEACE PROCESS

MANUAL ON FINANCIAL MANAGEMENT SYSTEMS

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A handwritten signature in black ink, appearing to read 'Octavia Borthwick'.

Octavia Borthwick
Minister Counsellor
AusAID Philippines



The Australian Government, through the Australian Agency for International Development (AusAID) and through the Philippines-Australia Human Resource and Organizational Development Facility (PAHRODF), is pleased to have supported this project, *The Strengthening of Financial Management Systems in OPAPP.*”

As the lead organization in the Government’s thrust to attain lasting peace, OPAPP is mandated to oversee and coordinate the implementation of a comprehensive peace program for the nation and for the Filipino people. This program is largely anchored on the OPAPP’s ability to carry out socio-economic programs and activities in conflict stricken areas and in areas covered by peace agreements.

This project is an important piece of work, for while there is much research and development done on broad issues of peace and conflict in the Philippines, this project focuses on strengthening OPAPP’s internal organizational financial capability, ensuring that funds and resources are readily available to support it’s operational requirements. Efficient and effective internal financial processes will ensure an effective and timely response, therefore enabling and contributing to the PEACE process amongst stakeholders, partners and beneficiaries.

My warmest congratulations to all who have contributed to make this project a success, especially to the OPAPP Officials and Staff who have worked so hard with inspiration and commitment to make a contribution to realize OPAPP’s mandate and vision.



Secretary Teresita Quintos-Deles
Office of the Presidential Adviser on the
Peace Process



Early this year, 44 finance and administrative personnel from different OPAPP units embarked on a six-month capacity building journey in an effort to step up the financial management system of the organization. Carrying with them valuable lessons from experience, the participants collectively identified the gaps in the processes and proposed solutions that were translated into an ultimate manual geared towards creating a more efficient and effective system that responds to the operational needs of the peace process while being compliant to government rules and regulations. Strengthening OPAPP's financial management as well as transparency and accountability mechanisms remains in line with President Benigno S. Aquino's "Daang Matuwid".

The Financial Management Procedures Manual is a set of policies, procedures and documentary requirements that seek to guide OPAPP operating units as well as implementing partners in handling financial requirements and managing the agency's resources better. As we strengthen our financial management system through this handbook, we expect improvements to reflect on our services to conflict communities on the ground and our partnership with government and non-government groups and local and international agencies – all of which largely contribute to the peace process.

On behalf of OPAPP, I thank the Philippines-Australia Human Resource and Organizational Development Facility (PAHRODF), a staunch supporter of the peace process, for making this achievement possible. PAHRODF has been instrumental in enhancing institutional systems and processes in OPAPP, as well as developing competencies among our personnel.

I likewise extend my warmest congratulations to all the personnel who took part in the making of this internal milestone that will help propel our organization towards achieving its mission and goals. After months of going through workshop and coaching sessions on top of their office responsibilities, they have worked arduously on this project, demonstrating motivation and energy to drive change.

Let us continue going the extra mile for the peace process.

Peace be with us all!



Undersecretary Luisito G. Montalbo
Executive Director
Office of the Presidential Adviser on
the Peace Process



From the time we started in OPAPP in 2010, we were clear that in order for our work to be effective and sustainable, we needed to make sure that our systems in finance, IT and legal were efficient. We knew that if these enabling functions were not fully functional, our capacity to fulfill our mandate would be compromised.

Two years after, we rightly saw how critical our financial systems are in OPAPP, from handling budget requirements on the needs of covering six different peace tables which we seek to all bring to a close, to ensuring transparency and accountability in implementing Payapa at Masaganang Pamayanan or PAMANA. It is from this perspective that we welcome interventions in strengthening our financial and management systems.

The Philippines-Australia Human Resource and Organizational Development Facility (PAHRODF) -funded “Strengthening of OPAPP’s Financial Management System” is one such intervention. This program paved way for select OPAPP workforce to strengthen their internal capacities and in the process, improve our internal systems. We anticipate the gains of the program in the years to come. We would like to thank Philippines-Australia Human Resource and Organizational Development Facility (PAHRODF) for the partnership.

I would also like to congratulate our financial and administrative personnel who went through the rigorous capacity-building training. Your roles in peace-building contribute largely to the many efforts and services we roll out and serve as one of the building blocks that make up the peace process. As you embark towards creating the necessary changes in our system, we look forward to experiencing the improvements and more importantly, reap the positive results which will certainly be reflected in OPAPP’s overall peace work.



A stylized signature of Dir. Antonio Florida in black ink.

Dir. Antonio Florida
*Director IV, Finance
and Administrative Services*
Office of the Presidential Adviser on
the Peace Process



Greetings of Peace!

As OPAPP continues to pursue bigger tasks ahead in its mandate to oversee, coordinate and implement the comprehensive peace process, it is imperative that we continue our efforts to strengthen the back office of the agency through a more effective, efficient, and transparent financial management system.

The production of this manual is a complementary response to the bigger vision of the National Leadership towards Daang Matuwid of governance. This shall give us a better platform to improve existing processes and simplify financial procedures. By so doing, we also help sustain the efforts of our operations people and those that are engaged in the negotiating tables, by providing them with the best support systems and this could only be possible if we keep ourselves at par with new technologies, and new thinking, especially in public finance. Thus, the effort to come up with this manual.

Our Office, then, owes a lot to the following for the realization of this manual:

To the AusAID/PAHRODF for their unselfish mission to help in the enhancement of government services;

To the IL for their valuable time and expertise;

To the women and men of this office, both the present and the past, for the collective history;

To our leadership for their untiring critiques, wisdom and profound inputs and;

To the participants, big and small people who kept on with the work and endless workshops and shared their experiences, THANK YOU.

We invite you, then, to continue learning as we seek ways of providing better service in our pursuit of Peace.

Congratulations!

APP	Annual Procurement Plan
AC	Acquisition Cost
ACIC	Advice of Check Issued and Cancelled
AO	Accountable Officer
AO	Administrative Officer
APP	Annual Procurement Plan
APR	Agency Purchase Request
ARE	Acknowledgement Receipt of Equipment
BAC	Bids and Awards Committee
CAO	Chief Administrative Officer
COA	Commission on Audit
DBM	Department of Budget and Management
DBM-PS	Department of Budget and Management – Procurement Service
DR	Delivery Receipt
DV	Disbursement Voucher
FAS	Finance Accounting Section
FAS	Finance and Administrative Service
FMS	Financial Management Systems
GAA	General Appropriations Act
HOPE	Head of Procuring Entity
IAR	Inspection and Report Committee
IC	Inspection Committee
ICS	Inventory Custodian Slip
IIRUP	Inventory and Inspection Report of Unserviceable Property
IRE	Invoice Receipt for Equipment
IRR	Implementing Rules and Regulations
JEV	Journal Entry Voucher
JO	Job Order
LGU	Local Government Unit
Memo	Memorandum
MOA	Memorandum of Agreement
MOOE	Miscellaneous and Other Operating Expenses
NGAS	National Government Accounting System
NGO	Non-Government Organization
NS	Notice of Suspension
OBR	Obligation Report
OR	Official Receipt
PCF	Petty Cash Fund
PO	Purchase Order
PPAs	Programs, Projects, and Activities
PPE	Property, Plant, and Equipment
PPMPs	Project Procurement and Management Plans
PR	Purchase Request
PSS	Property Supply Section
R.A.	Republic Act
RIS	Requisition and Issue Slip
RSMI	Report of Supplies and Materials Issue
RU	Requesting Unit
SAI	Supplies Availability Inquiry
SDO	Special Disbursing Officer
SI	Sales Invoice
TOR	Terms of Reference
TWMR	Turn-over of Waste Materials Report
WFP	Work and Financial Plan

INTRODUCTION

“Coming together is a beginning. Keeping together is progress. Working together is success.”
- Henry Ford-



This Manual on Financial Management Systems shows how diverse members of the Office of the Presidential Adviser on the Peace Process (OPAPP) were able to come, keep and work together in an effort to strengthen its financial management systems.



Recognizing the need for more effective, efficient, and transparent financial management systems that will serve as enabling mechanisms for the delivery of OPAPP’s mandate of overseeing and coordinating the implementation of the comprehensive peace process, officials and personnel from both the Finance and Administrative Service (FAS) and Operations Units participated in an eight-month Capacity-Building Project called, *“The Strengthening of Financial Management Systems in OPAPP,”* sponsored by the Philippines-Australia Human Resource and Organizational Development Facility (PAHRODF).



The project addressed the need to develop financial management systems that are responsive to the operational requirements of the peace process and are, at the same time, compliant with the policies, rules and regulations promulgated by government oversight agencies, such as the Commission on Audit (COA) and the Department of Budget and Management (DBM).



To attain this goal, the participants went through trainings and coaching sessions that helped them identify the gaps in select financial processes and develop corresponding improvement measures. The identified and enhanced financial management processes are duly captured in this Manual, which is intended to guide not only Finance and Administrative personnel but more so, the officials and personnel from OPAPP’s various operating units.



Coverage of the Manual

This Manual covers the following major financial management processes:

1. Grant of Cash Advances, including PAMANA funds, and its' Liquidation;
2. Post-Transaction Payments; and
3. Requisition, Recording, Monitoring, Reconciling and Reporting Property, Plant and Equipment (PPE) and Supplies Accounts.

The Finance Team of OPAPP identified these processes to be crucial to their organization's operations based on the following:

1. The magnitude of obligations and disbursements involved in the processes;
2. The number of Audit Observations and Suspensions / Disallowances pertaining to the accounts covered by the processes; and
3. The over-all impact of the processes on the operations of OPAPP.

Structure of the Manual

The Manual is organized in a modular manner in that each financial management process mentioned above is presented in a separate section. This will facilitate the revision and updating of the manual while continuous review and improvement of the financial systems are undertaken by OPAPP.

It is expected that each additional process reviewed and improved shall form a new section of the Manual.

In effect, future improvements to the Financial Management Systems will become integral parts of this Manual, subject to the approval of the appropriate OPAPP authorities.

Purpose of the Manual

This Manual aims to provide a single and definitive source of the policies and procedures governing the use and the disbursement of OPAPP funds, and the acquisition, recording, monitoring, reconciling, and disposal of OPAPP's Property, Plant and Equipment (PPE), and Supplies.

Specifically, the Manual intends to:

1. Ensure compliance with laws, rules and regulations in financial transactions, thereby, providing reasonable assurance that OPAPP funds, including PAMANA funds coursed through OPAPP, are properly utilized;
2. Ensure strict adherence to the official documentary requirements relative to key financial processes such as:
 - a. Grant and liquidation of cash advances;
 - b. Post-Transaction Payments; and
 - c. Requisition, recording, monitoring, reconciliation and reporting Property, Plant and Equipment (PPE) and Supplies.

3. Help reduce the percentage of Audit Observation Memoranda (AOM) and Notices of Suspension (NS) related to the aforementioned key processes;
4. Help reduce the percentage of un-liquidated cash advances and un-reconciled balances of PPE and Supplies accounts;
5. Guide all stakeholders in the financial processes of OPAPP; and
6. Identify the Finance and Administrative personnel in-charge of implementing the processes described herein.

General Policies on Government Financial Management Systems

This Manual also provides the legal framework covering government financial management systems, to wit:

Section 29, Article VI of the Philippine Constitution states that, "No money shall be paid by the Treasury except in pursuance of an appropriation made by law." This provision establishes the need for all government entities to undergo the budgeting process, including budget legislation, to secure funds needed to carry out their mandate and to implement their Programs, Projects and Activities (PPAs).

In line with this constitutional provision, *Section 32 of the Administrative Code of the Philippines states that, "All moneys appropriated for functions, activities, projects and programs shall be available solely for the specific purposes for which these are appropriated."* This emphasizes the need for judicious planning of Programs, Projects and Activities (PPAs), and for establishing strong financial controls to ensure that funds are made available solely for duly approved PPAs.

It is also the declared policy of the State that, *"All resources of the government shall be managed, expended or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to ensure that such policy is faithfully adhered with rests directly with the chief or head of the government agency concerned."* (Section 2, PD 1445).

To give life to the foregoing state policies, the following fundamental principles governing the financial transactions and operations of any government agency are listed under Section 4 of the PD 1445, to wit:

1. No money shall be paid out of any public treasury or 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.

SECTION 1

GRANT OF CASH ADVANCES AND LIQUIDATION



This Section includes:

o An Overview of the Financial Process, including the Policy Framework



o Process and Procedures, including the Flowcharts



o Documentary Requirements



OVERVIEW

Due to the ever-changing environment and erratic pace of the peace process, most of OPAPP activities are funded by way of cash advances.

This Section of the Manual aims to provide a uniform policy framework and clear procedures for the grant of cash advances and their liquidation.

In so doing, it is envisaged that the number of audit observations and suspensions and the level of unliquidated cash advances will be reduced as a result of strict observance of the policies, rules and regulations on cash advances and liquidation.

This Section provides the following relative to the grant of cash advances and their liquidation:

1. Policy Framework;
2. Process and Procedures, including the pertinent Flowcharts; and
3. Documentary Requirements.

GRANT OF CASH ADVANCES



POLICY FRAMEWORK

As a general rule, cash is handled under the principles of the Imprest System. As such, all payments must be made by check.

However, there are instances, particularly in OPAPP operations, when it may be very difficult, impractical or impossible to make payments by check.

In such cases and pursuant to applicable rules and regulations, payments are made by way of cash advances.

There are two types of cash advances.

First are regular cash advances granted to cashiers, disbursing officers, paymasters, and/or property / supply officers to cover salaries and wages, commutable allowances, honoraria or other similar payments given to officials and employees to cover petty operating expenses.

The second type pertains to Special Cash Advances granted to OPAPP employees on the explicit authority of the Head of the Agency or his/her duly designated representative. These are:

1. Special Cash Advances for Field Operating Expenses given to Duly Designated Special Disbursing Officers. As required by law, these officers must be covered by a bond; and
2. Travel Cash Advances given to duly authorized employees to cover travel expenses.

The second type of cash advances is the subject of this section, and is covered by the following policies and guidelines contained in COA Circular No. 97-002:

1. No cash advance shall be given unless for a legally specific purpose.
2. No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first settled, or, a proper accounting thereof is made.



PROCESS AND PROCEDURES

3. A cash advance shall be reported on as soon as the purpose for which it was given has been served.
4. Except for cash advances for travel, no officer or employee shall be granted cash advance, unless he is properly bonded in accordance with law or regulations. The amount of cash advance which may be granted shall not exceed the maximum cash accountability covered by his bond.
5. Only permanently appointed officials shall be designated as disbursing officers.
6. Only duly appointed or designated disbursing officers may perform disbursing functions. Officers and employees who are given cash advances for official travel need not be designated as Disbursing Officers.
7. Transfer of cash advance from one Accountable Officer (AO) to another shall not be allowed.
8. The cash advance shall be used solely for the specific legal purpose for which it was granted. Under no circumstance shall it be used for encashment of checks or for liquidation of a previous cash advance.
9. The Accountant shall obligate all cash advances granted. He/She shall see that cash advances for a particular year are not used to pay expenses of other years.

1. Preparation of Request for Cash Advance.

The requesting unit (RU) prepares the Memorandum (Memo) requesting for a cash advance together with the necessary supporting documents. The requesting unit sends the Memo to the duly authorized Head (as provided in the Revised Rules on the Delegation of Authority; Office Order # 32069, s. 2010) for approval. Once approved, the requesting unit prepares the Obligation Request (OBR) and signs on the appropriated box for the requesting office. The approved memorandum and its supporting documents are, then, attached to the Obligation Request.

2. Submission to Finance.

The request for cash advance is submitted to the finance receiving staff, who records the date and the time of the transaction's receipt in the incoming logbook. After the request is recorded, the finance receiving staff endorses it to the pre-audit section.

3. Checking for completeness of documents.

The Pre-audit section checks if the request for cash advance is compliant with the pertinent COA rules and regulations. It also checks if the supporting documents are complete.

If the documents are not complete, the pre-audit staff notifies and/or returns the OBR to the requesting unit. If the documents are complete, the pre-audit staff forwards the request to the Budget Section.

4. Checking of Allotment Availability & Obligation of Request. Upon receipt of the request for cash advance, the Budget Officer:

- Certifies the existence of the appropriation and allotment for the purpose cited in the Memorandum by signing the appropriate box in the OBR (refer to Figure 1.);
- Obligates the request; and,
- Assigns the OBR number, thereto.

Figure 1: Sample of the Obligation Request (OBR) Form.

OBLIGATION REQUEST		No. _____	
Office of the Presidential Adviser on the Peace Process		Date: 15 March 2012	
Agency Name			
Payee/Office	Michael Uzb		
Address	OP/PP		
Responsibility Center	Particulars	Allotment Class	Account Code
	To obligate fund for the Cash Advance relative to the Profiling Activity in Killings on June 12-20, 2012.	P.P.A.	Account Code
		Unit Code	Account Code
Total			105,000.00
A) Certified: <input type="checkbox"/> Changes to appropriation/allotment necessary, lawful and under my direct supervision <input type="checkbox"/> Supporting documents valid, proper and legal		B) Certified: Allotment available and obligated for the purpose as indicated above.	
Signature	Signature	Signature of Budget Officer (Finance)	
Printed Name	Printed Name		
Position	Position		
Date	Date		

Note: Account Code and Unit Code, please refer to Appendix A.

- 5. Preparation of Disbursement Voucher.** The approved OBR is forwarded to the Disbursement Section for the preparation of Disbursement Voucher (DV) (refer to Figure 2). The DV serves as the basis for check preparation. The approved OBR forms an integral part of the DV. The DV and its supporting documents are sent to the Chief Finance Officer.

Figure 2: Sample of Disbursement Voucher Form

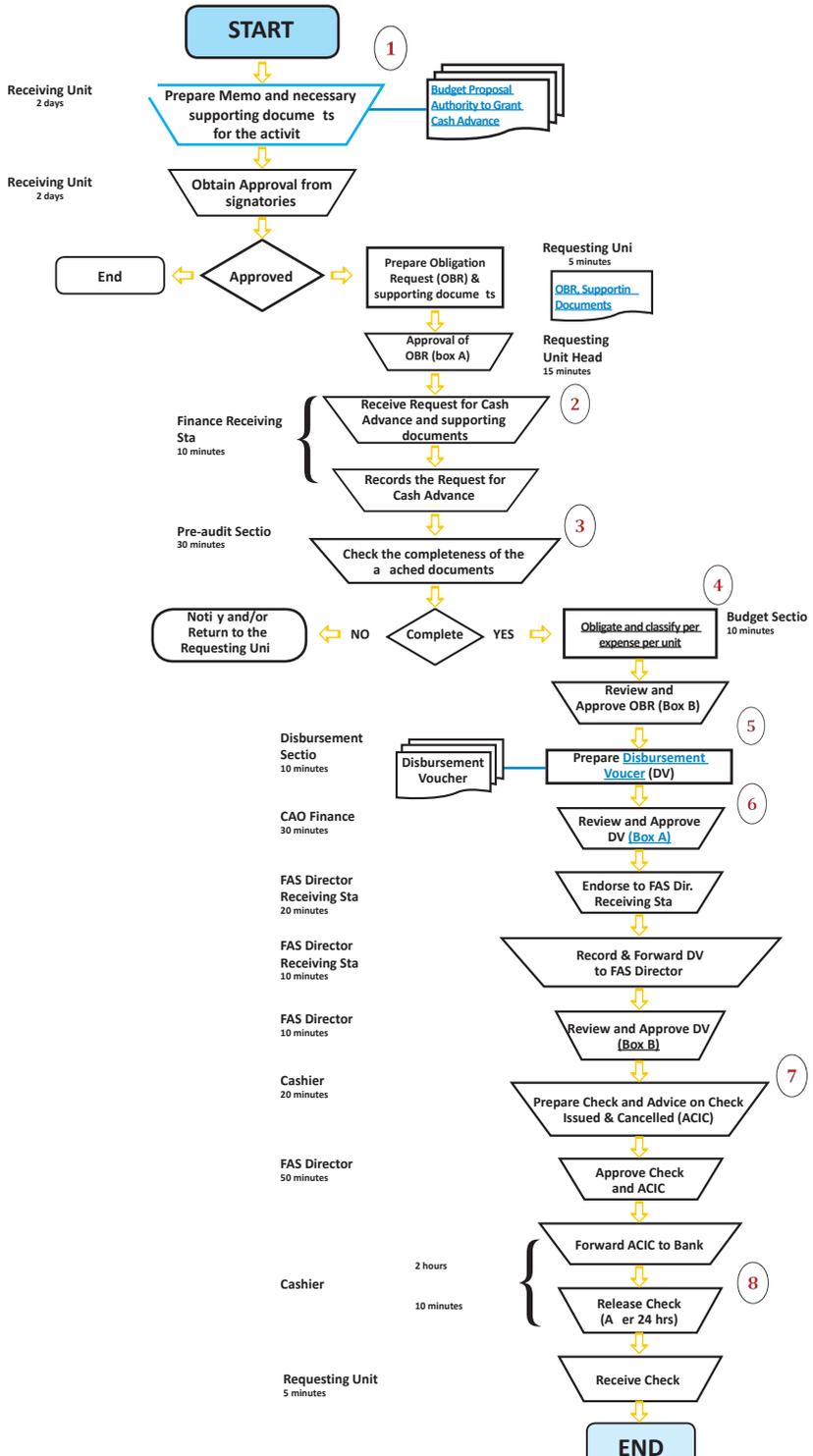
DISBURSEMENT VOUCHER		Form No. 12-03-0072	
Office of the Presidential Adviser on the Peace Process		Agencies: NSO	
TYPE OF PAYMENT: <input checked="" type="checkbox"/> MCO Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Other	Name: MICHAEL T. UCAR Telephone No.: ORSJLR No.:		
Address:	Office/Unit/Project:	Responsibility Center Code:	
Explanation: Cash advance relative to the staffing activity in Kaligaya on June 17, 20, 2012.			Attachment: OBR
<input type="checkbox"/> Cash Advance <input type="checkbox"/> Direct Authority to Debit Account (when applicable) <input type="checkbox"/> Security Documents (when)		<input type="checkbox"/> Approval of Payment	
Signature:	BOX A	Signature:	BOX B
Printed Name:		Printed Name:	
Position:		Position:	
Date:		Date:	
<input type="checkbox"/> Released Payment: Check/ JCR No.: Date: Bank Name: JCV No.:		Signature: Date: Printed Name: Date:	
Official Receipt/ Other Documents:			

- 6. Disbursement Voucher Certification.** The Chief Finance Officer reviews the DV and its supporting documents. After ensuring the validity, propriety and legality of the cash advance, the Chief Finance Officer approves the DV and affixes his/her signature on the space provided (Box A of DV). In cases where the Chief Finance Officer is absent or temporarily incapacitated, the next-in-rank automatically assumes the former's function.

The DV is then forwarded to the Finance and Administrative Director for final approval. The FAS Director approves the DV by signing in Box B of the DV.

- 7. Preparation of Check and Advice.** The Cashier prepares the check and the Advice of Check Issued and Cancelled (ACIC) based on the approved DV. The ACIC and the check, together with the DV and its supporting documents, are forwarded to the appropriate authorities for signature.
- 8. Check Release.** The cashier forwards the ACIC to the bank and releases the check to the payee or his duly authorized representative after twenty-four (24) hours from receipt of ACIC by the Bank. The payee or his authorized representative acknowledges the receipt of the check.

FLOW CHART: GRANT OF CASH ADVANCE





DOCUMENTARY REQUIREMENTS

1. Approved Memorandum of the Activity

This memorandum states the concept of the activity and must be duly approved by the Head of the Agency/Secretary or by the duly designated authority.

2. Budget Proposal

This is the summary of budgetary requirements solely intended for the activity, subject to approval and to the availability of funds of the agency.

Figure 3: Sample Budget Proposal

PARTICULARS		AMOUNT
Travel		25,000.00
Accommodation	15,000.00	
Ticket	10,000.00	
Gasoline		10,000.00
Representation		15,000.00
Rentals (vehicles, equipment, facilities)		20,000.00
Supplies		2,000.00
Printing		1,000.00
Communication		2,000.00
Grants & Donations		30,000.00
TOTAL		105,000.00

3. Authority to Grant Cash Advance

This is a written office order designating the bonded personnel from the requesting unit to act as a Special Disbursing Officer (SDO), with the authority to handle the cash advance.

Figure 4: Sample Authority to Grant Cash Advance.


 REPUBLIC OF THE PHILIPPINES
 Office of the President
 OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

OFFICE ORDER

Number : _____

Subject : GRANT OF CASH ADVANCE

Michael Uyah
PAMANS'A

Pursuant to Section 618 of the revised Administrative Code and Section 174 of the Government Accounting and Auditing Manual, you are hereby authorized to hold cash advance in the amount of **One Hundred Five Thousand Pesos (P105,000.00)** only in connection with Profiling Activity in Kaligtas on June 12-20, 2012.

In this connection, you are hereby enjoined to familiarize yourself with the rules and regulations governing the disbursement of government fund.

ANTONIO B. FLORIDA
Director IV - FAS

4. Obligation Request (OBR)

This is accomplished by the requesting unit. This form is generated by the NGAS. This form contains the purpose and the amount of cash advance requested.

SPECIFIC REQUIREMENTS:

1. TRAVEL

The following documents must be attached to the request for travel cash advances:

- a. Duly approved Special Order or Authority
- b. Proposed Itinerary
- c. Accommodation
- d. Quotations (at least 3)
- e. Abstract of Quotations (indicate lowest quotation)

Other documentary requirements for travel cash advances are as follows:

Local travel:

- a. Proposed Budget and Authority to Hold Cash Advances (with other expenses)
- b. Invitation from other agencies / offices

Foreign travel:

- a. Proposed Budget and Authority to Hold Cash Advances (with other expenses)
- b. Invitation from the host country
- c. Copy of foreign exchange rate from Bank or Newspaper
- d. Copy of Daily Subsistence Allowance from UNDP (website:www.undp.org.ph)

2. REPRESENTATION

Representation refers to projected meal expenses and other entertainment expenses that may be incurred during the conduct of official meetings, conferences, or other officially approved functions. Request for representation cash advances must be accompanied by the following documents:

- a. List of Participants
- b. Quotations (at least 3)
- c. Abstract of Quotations (indicate lowest quotation)
- d. Contract for Banquet/Hotel/Catering Services

3. GASOLINE

This is the cost of the gasoline, oil and lubricants consumed by OPAPP vehicles in connection with official operation and/or activity. This must be accompanied by:

- a. Official Receipts
- b. Trip Tickets

4. RENTALS

This refers to projected expenses to be used in leasing vehicles, equipments, and/or office space. Requests for cash advances on rentals must be supported by the following:

- a. Quotations (at least 3)
- b. Abstract of Quotations (indicate lowest quotation)
- c. Contract

5. SUPPLIES

This refers to the projected cost and value of all office supplies to be used in connection with a government operation and activity. Requests for cash advances for supplies must be accompanied by the following:

- a. Supplies Availability Inquiry (SAI)
- b. Purchase Request
- c. Quotations
- d. Abstract of Quotations

* *Requirements c and d are applicable only for items costing P1,000.00 and above.*

6. GRANTS AND DONATIONS

This is the amount of donations given to other levels of government or non- government organizations, individuals and other institutions. This also includes amounts given for reparations and for gifts needed for particular projects or programs, for general budget support or for any purposes that are deemed necessary by the agency. Grants and Donations must be supported by the following documents:

a. Fund Transfers

- Memorandum of Agreements (MOA)
- Detailed Work and Financial Plan
- Bank Certificate
- Structural Lay-out

b. Former Rebels

- Joint Validation & Authentication Certificate (from AFP/ PNP)
- Official List of Returnees

LIQUIDATION OF CASH ADVANCES



POLICY FRAMEWORK

As a general rule, cash advances must be reported as soon as the purpose for which it was given has been served.

In this regard, COA Circulars Nos. 97-002 and 2007-001, and Executive Order No. 298 dated 23 March 2004 provide the following timelines for the liquidation of cash advances:

a. Travel Expenses

This must be settled within thirty (30) days (for local travel) and sixty (60) days (for foreign travel) after the personnel's return to his/her official station;

b. Advances for Operating Expenses

Ideally, liquidation must be made on or before the year-end closing of the book of accounts. However, COA Circular No. 97- 002 allows liquidation for this type of advances to be made twenty (20) days after the end of the calendar year.

c. Advances to NGOs / POs

The period for the liquidation of cash advances given to NGOs/POs are found in the provisions of the Memorandum of Agreement (MOA) duly signed by the NGOs, POs, or, LGUs with OPAPP.

Failure of the Special Disbursing Officer (SDO) or the duly authorized employee to liquidate the cash advance within the given timelines may result to the following sanctions:

- a. Valid cause for the withholding of salary;
- b. Prima facie evidence of misappropriation of funds;
- c. Withholding of any money due to the SDO; and
- d. Subject the SDO to criminal, administrative and civil liabilities.

Likewise, Executive Order 298, COA Circular 97-002, and COA Circular No. 2007-001 dated 25 October 2007 contains guidelines that must be followed in reporting the liquidation of the following type of cash advances:

a. Travel Expenses

Executive Order 298 prescribes the rules and regulations, as well as the new rates of travel allowances that may be given to government personnel for local and/or foreign travel.

According to EO 298, the Per Diem given to government personnel must be apportioned as follows:

- a. 50% for hotel/lodging;
- b. 30% for meals; and
- c. 20% for incidental expenses.

The per diem excludes transportation expenses such as plane/boat/bus/taxi/PUJ fare and terminal fees going to and from the point of destination. The amount to be reimbursed for travel expenses is based on the actual amount reflected on the transportation tickets. For air travel, reimbursements are based on the cost of the economy rates of the airline that was used.

For local travel (within the 50 km. radius), the employee shall be entitled to four hundred (P400.00) pesos a day, inclusive of transportation and food allowances for the day.

Allowances for local travel within Metro Manila shall be based on the internal policies set by management regarding transportation allowances given to a person traveling within the area of official destination.

Reimbursement of items used for personal needs, such as toiletries and other similar items, are strictly prohibited.

Prescribed Daily Travel Expenses (Per Diem) Rates (P800.00 per day under Executive Order No. 298)

PARTICULARS	PERCENTAGE	TO COVER	AMOUNT
a.) Arrival not later than 12:00 noon	100%	Hotel/Lodging (50%)	400.00
		Meals (30%)	240.00
		Incidental Expenses (20%)	<u>160.00</u>
		Total	800.00
b.) Arrival after 12:00 noon	80%	Hotel/Lodging (50%)	400.00
		Meals (Dinner 10%)	80.00
		Incidental Expenses (20%)	<u>160.00</u>
		Total	640.00
c.) Departure before 12:00 noon	30%	Meals (Breakfast 10%)	80.00
		Incidental Expenses (20%)	<u>160.00</u>
		Total	240.00
d.) Departure at 12:00 noon and later	40%	Meals (Breakfast 10%)	80.00
		Incidental Expenses (20%)	80.00
		Total	<u>160.00</u> 320.00

b. Advances for Operating Expenses

Pursuant to COA Circular No. 97-002, the amount of cash advance is limited to the operating expense requirements needed for two (2) months. The Administrative officer / SDO submits a Report of Disbursements within five (5) days following the end of each month.

c. Advances to NGOs/POs

Under COA Circular No. 2007-001 dated 25 October 2007, the specific period to liquidate funds granted to the NGO/PO and the corresponding reporting requirements are governed by the Memorandum of Agreement duly signed by the concerned NGOs/POs and OPAPP.

PROCESS AND PROCEDURES



- 1. Collation of Documents.** The SDO collates all documents requisite for each specific claim. These include official receipts and other pertinent documents, arranged in chronological order. After gathering the documents, the SDO prepares the Detailed Summary of Expenses and Liquidation Report Form.
 - 2. Submission to Finance.** The SDO submits the Liquidation Report Form and its supporting documents to the Finance receiving staff, who records the date and time of the receipt of the documents, in the incoming log book. The Finance receiving staff endorses the documents to the liquidation officer.
 - 3. Checking.** The Liquidation Officer checks and verifies the expenses based on the approved budget, the authenticity of the receipts submitted, and the completeness of the supporting documents.
- If the Liquidation Report is incomplete, the liquidation officer informs the SDO and re-returns the liquidation Report together with its supporting documents. The SDO must complete the required documents at the soonest time possible.

If complete, the liquidation officer endorses the Liquidation Report and its supporting documents to the Chief Finance Officer for his/her review and approval. The Chief Finance Officer signs Box C of the Liquidation Report.

3. **Updating the Subsidiary Ledger.** The Liquidation Officer records the amount reflected in the Liquidation report form as approved by the Chief Finance Officer in the cash advance monitoring, and, updates the subsidiary ledgers.

For liquidation where the amount of cash advance is more than the expenses incurred, the excess cash advance is refunded by the employee. The Cashier issues the Official Receipt (OR) upon receipt of the refund.

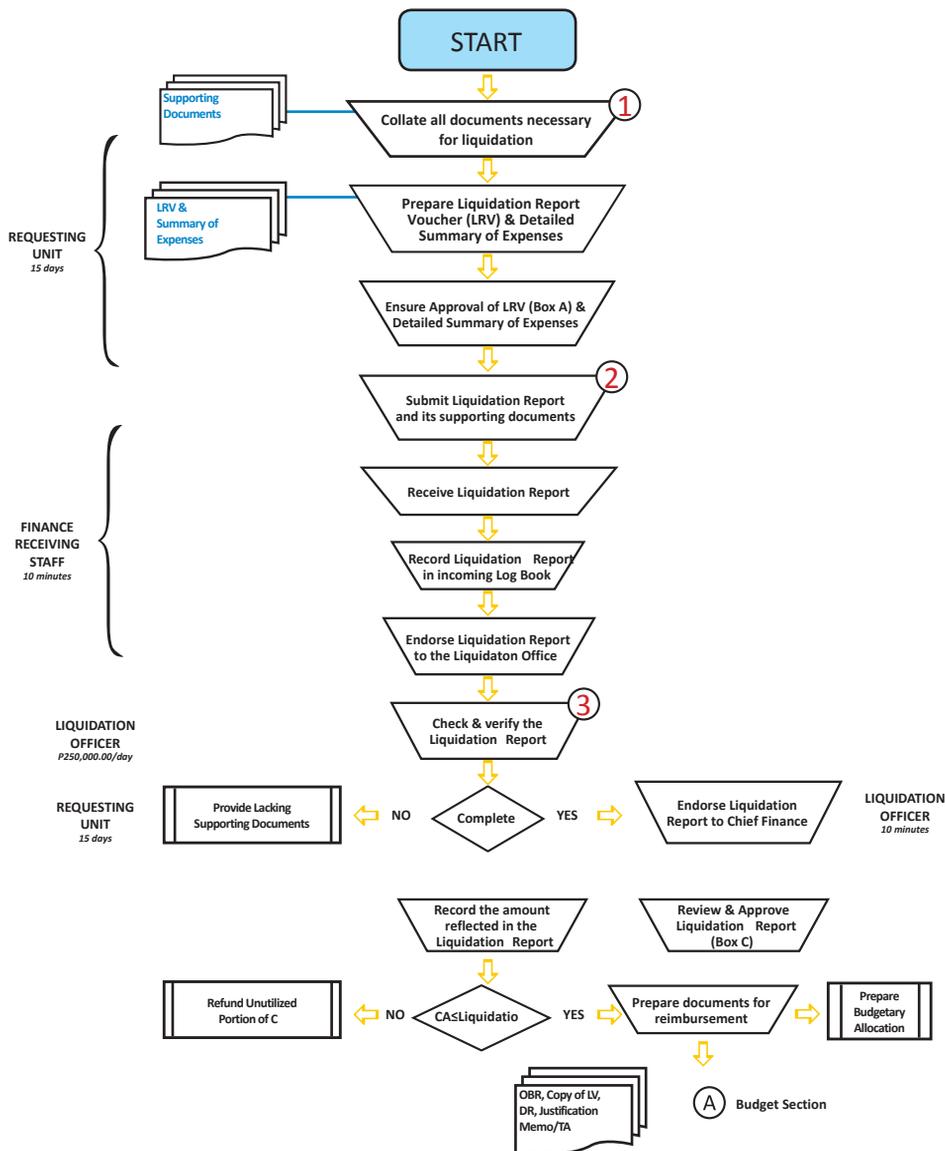
In case the amount of cash advance is less than the expenses incurred, the total amount of expenses reflected in the Liquidation Report must fully cover the amount of cash advance granted. An OBR is prepared to claim reimbursement of the deficiency in the amount of cash advance.

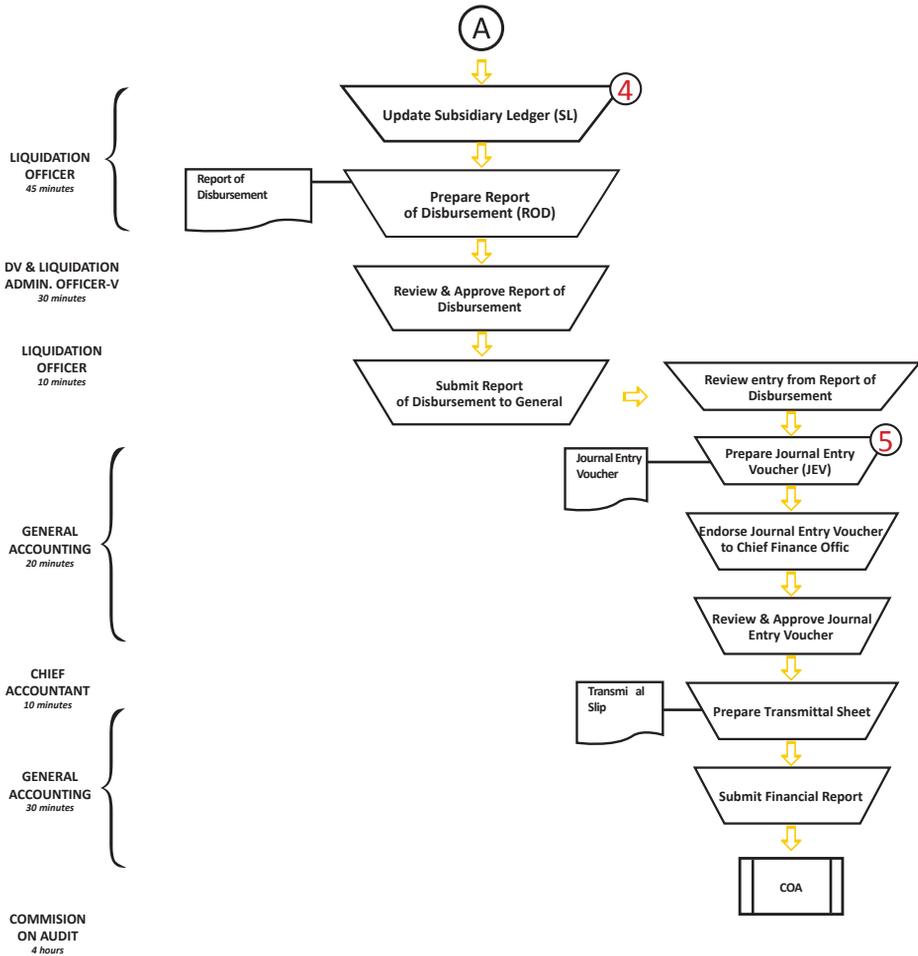
The Liquidation Officer prepares three (3) copies of the Report of Disbursement. The Report of Disbursement, together with the Liquidation Report and its' supporting documents, are submitted to the Administrative Officer (AO) V. The AOV reviews and approves the Report of Disbursement. After approval, the Liquidation Officer submits the report to General Accounting.

5. **Accounting and Recording.** General Accounting reviews the entries in the Report of Disbursement and prepares the Journal Entry Voucher (JEV). The JEV is then submitted to the Chief Finance Officer for review and approval. The cash advance is considered liquidated upon the recording thereof by General Accounting in the Books of Accounts, even if it has not yet been audited by the COA Auditor.

General Accounting gives a copy of the JEV to the Liquidation Officer. The Liquidation officer prepares the transmittal sheet for submission to COA together with the Liquidation Report and its supporting documents.

FLOW CHART: LIQUIDATION OF CASH ADVANCES







DOCUMENTARY REQUIREMENTS

In order to enhance transparency, accountability and prudence in government spending, which are the core governance policies of the present administration, it is deemed necessary that appropriate guidelines are established to keep in tune with the overall policy of the government, relative to accounting and auditing rules and regulations.

For OPAPP's operational purposes, the following are the *minimum* supporting documents for common transactions. However, this is without prejudice to any additional requirements that the Finance and Administrative Services (FAS) may prescribe, to ensure that the transaction and/or expenditure is consistent with the COA rules and regulations.

GENERAL REQUIREMENTS:

1. Liquidation Voucher (2 copies)

The Liquidation Voucher is supported by a copy of the Disbursement Voucher (covering the cash advance granted), a copy of the check, and a copy of the Obligation Request (OBR).

2. Detailed Summary of Expenses

This is the summary of disbursements paid out of the cash advance. Ideally, it should tally with the details of the budget for the activity. The Detailed Summary of Expenses, showing the expense codes, is supported by the pertinent official receipts and other supporting documents.

3. Copy of Approved Memorandum Covering Conduct of Activity, Approved Proposed Itinerary of Travel, and Approved Travel Authority

SPECIFIC REQUIREMENTS:

1. Travel

Local:

- a. Actual / Post Itinerary of Travel
- b. Certificate of Appearance (from the Organizer)
- c. Certificate of travel completed duly signed by the person who travelled and by the Unit Head/ Head of the Office to which the person belongs
- d. Ticket for airfares or bus fares with the corresponding boarding passes, terminal fees (In case of lost tickets, a certification from the airlines/bus company is required)
- e. Official receipts for actual expenses

Foreign:

- a. Actual / Post Itinerary of Travel
- b. the Host Country)
- c. Certificate of travel completed, duly signed by the person who travelled and by the Unit Head/ Head of the Office to which the person belongs

- c. Certificate of travel completed, duly signed by the person who travelled and by the Unit Head/Head of the Office to which the person belongs
- d. Ticket for airfares or bus fares with the corresponding boarding passes, terminal fees (In case of lost tickets, a certification from the airlines/bus company shall be required)
- e. Photocopy of the passport of the person who travelled indicating the time of arrival and departure
 - Official receipts for actual expenses
 - Foreign Exchange Rate Receipt

2. Hotel Accommodation

- a. Letter of Authority
- b. Guest Folio
- c. Official Receipt
- e. Billing Statement
- d. Abstract of Canvass with at least three (3) quotations (P1,000.00 and above) attached
- f. Notarized Contract (Banquet/live-in/live-out training)

3. Representation

Meals during Meetings

- a. Official Receipt
- b. Attendance Sheet
- c. Purpose of Meeting

Meals and Snacks during the Activity

- a. Notarized contract (Catering Services)
- b. Official Receipt
- c. Attendance Sheet
- d. Billing Statement
- e. Abstract of Quotations with at least three (3) Quotations (for P1,000 and above)

4. Gasoline during Travel or Emergency Purchase Government Vehicle

- a. Official Receipts
- b. Approved Trip Tickets

Private Vehicle

- a. Rental Agreement
- b. Justification for gasoline expenses
- c. Official receipt

5. Fuel, Oil, and Lubricants

- a. Approved Trip Ticket
- b. Official Receipt

6. Rentals/Lease Expenses

- a. Notarized contract
- b. Billing statement
- c. Abstract of Canvass with at least three (3) Quotations (for P1,000 and above)
- d. Official Receipt

Vehicle Rental during an Activity or Vehicle Breakdown

- a. Notarized Contract
- b. Billing Statement
- c. Travel Order
- d. Trip Ticket

6. Supplies

For office supplies charged against Petty Cash Fund

- a. Approved Purchase Request
- b. Requisition and Issue slip (RIS)
- c. Abstract of Canvass with at least three (3) Quotations (for P1,000 and above)
- d. Official Receipt
- e. Inspection and Acceptance Report
- f. Inventory Custodian Slip for items with more than one (1) year life expectancy
- g. Certificate of Emergency Purchase (if urgently needed)

Other Supply/Purchase Expense

- a. Requisition and Issue slip (RIS)
- b. Approved Purchase Request
- c. Purchase Order (3 copies with PO number)
- d. Abstract of Canvass with at least three (3) Quotations (for P1,000 and above)
- e. Sales Invoice

- g. Official Receipt
- h. Inspection and Acceptance Report
- i. Inventory Custodian Slip for items with more than one (1) year life expectancy
- j. Certificate of Emergency Purchase (if urgently needed)

Purchase thru Exclusive Distributor

- a. Certificate of Exclusive Distributor
- b. Certificate indicating that there are no sub-dealers selling at lower prices and that no suitable substitutes are available

8. Grants and Donation Fund

Transfers:

- a. Notarized Memorandum of Agreement (MOA) with Terms of reference (TOR)
- b. Supporting Documents Listed in the TOR

It is understood that all Contracts, Memoranda of Agreement (MOA), Memoranda of Understanding (MOU) and all other Agreements should be signed in all pages by the signatories. Also, the Certified Funds Available portion should be signed by the Finance Head.

9. Service Provider (Organization)

- a. Notarized MOA or Contract with Terms of Reference (TOR)
- b. Copy of SEC Document
- c. Official Receipt

10. Printing Expense

- a. Approved Job Request
- b. Job Order three (3) copies with J.O. number
- c. Abstract of Canvass with at least three (3) quotations (P1,000.00 and above) attached
- d. Billing Statement
- e. Official Receipt
- f. Inspection and Acceptance Report

11. Postage and Deliveries

- a. Approved Job Request
- b. Official Receipt

12. Honorarium

- a. Invitation for the Resource Person
- b. Notarized Contract
- c. Acknowledgement Receipt
- d. Resume - curriculum vitae

13. Professional Fee

- a. Notarized Contract
- b. Acknowledgement Receipt
- c. Resume

Note: For Consultancy Fees, the Accomplishment Report is added to the above requirements as part of the documentary requirements for liquidation.

14. Pre-paid Cell phone Card

- a. Purchase Request
- b. List of Recipients with their signatures
- c. Official Receipt
- d. Inspection and Acceptance Report

15. Photocopy

- a. Job Request or Certification with Purpose
- b. Official Receipt

16. Internet Rental during Activity

- a. Certification with the Purpose
- b. Official Receipt

17. Video Editing

- a. Requisition and Issue Slip
- b. Purchase Request
- c. Abstract of Canvass with at least three (3) quotations (P1,000.00 and above) attached
- d. Official Receipt

18. Notary Fee

- a. Official Receipt
- b. Attachment of MOA/Contracts and/or agreements

SECTION 2

PROPERTY, PLANT & EQUIPMENT (PPE) & SUPPLIES REQUISITION, RECORDING, MONITORING, RECONCILIATION & REPORTING



This Section includes:

o An Overview of the Financial Process, including the Policy Framework



o Process and Procedures, including the Flowcharts



OVERVIEW

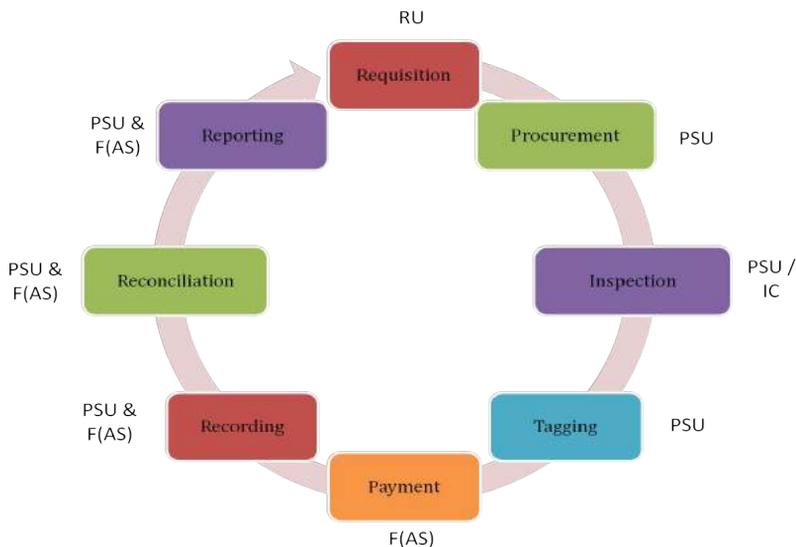
Cognizant of the well-established tenet, **“Public Office is a Public Trust”**, OPAPP is committed to promoting the highest level of accountability among its officials and personnel by ensuring, among others, responsible stewardship of public resources.

Accordingly, it is devoting an entire section of the Manual to the basic concepts, policies and procedures for requisitioning, procuring, recording, monitoring, reconciling and reporting of Property, Plant and Equipment (PPE) and Supplies, the cycle for which is shown below:

This Section of the Manual is intended to guide the Requesting Units (RUs) or End-User Units, the Property & Supply Section (PSS) and the Finance and Accounting Section (FAS) by:

1. Providing a single and definitive source of policies, procedures, and documentary requirements for the requisition, procurement, recording, monitoring, reconciliation and reporting of PPE and Supplies;
2. Ensuring the reconciliation of balances of PPE and Supplies as per physical inventory and as per financial records; and,
3. Promoting greater accountability and better controls over agency assets.

Figure 5: PPE & Supplies Cycle



The processes and provisions discussed in this section are based on the Commission on Audit's (COA's) *“Training Handbook on Property and Supply Management System”*. In the interest of brevity, only those relevant to OPAPP operations are covered in this section.



BASIC CONCEPTS

DEFINITION AND COMPONENTS OF PROPERTY, PLANT & EQUIPMENT

COA Circular 2005-002 adopts International Accounting Standard No. 16's definition of Property, Plant and Equipment (PPE) as tangible assets that are held by an enterprise for use in the production or supply of goods or services, for rental to others, or, for administrative purposes. These are assets having physical existence and are expected to be used for a period exceeding one year. However, there are tangible assets with serviceable life of more than one (1) year, but, are small enough to be considered as PPE.

To address this issue, the Commission on Audit prescribes the following policies:

1. Small tangible items with estimated useful life of more than one (1) year shall be recorded as inventories upon acquisition and expense upon issuance. The items with their corresponding estimated useful life are as follows:

Tangible Assets that can be considered as Inventories	Estimated Useful Life (in years)	Tangible Assets that can be considered as Inventories	Estimated Useful Life (in years)
Office Supplies			
Black board/white board	5	Mini Calculators	3
Copy Holder, clamp type with adjustable arm	5	Pen	2
Cutter	5	Pencil Sharpener	3
Desk tray	3	Puncher	5
Eraser- blackboard	3	Ruler	3
Mechanical Pencil	2	Scissors	3
Staple Wire Remover	2	Sharpener	3
Stapler	2	Textbooks	5
Tape Dispensers	3	Instructional Materials	2
Computer Peripherals			
Computer cover	2	Printer Cable	5
Computer screen	5	Printer head	5
Diskette storage	2	Printer sharing device	5
Mouse and mouse pad	2	Surge protector	5
Common Janitorial Supplies			
Dust pan	2	Trash can	5
Mop handle and pail	2	Waste basket	5
Other Inventory Items			
Tea Set	3	Saw	5
Cups and saucers	3	Plane	5
Desk tray	3	Paint roller	1
Dinner plates	3	Paint brush	1
Emergency light	3	Chisel	5
Rugs, carpets and mats	5	Long nose pliers	5
Spoon and forks	5	Extension cord	2
Stool	5	Chairs	5
Pitcher and glass confectionary	3	Desks	5
Hammer	5	Tables	5

2. Other tangible assets not included in the above list shall be classified as PPE, and are subject to depreciation:

Property, Plant and Equipment	Estimated Useful Life	Property, Plant and Equipment	Estimated Useful Life
Office Equipment, Furniture and Fixtures			
Office Equipment	5	IT Equipment-Hardware	5
Furniture and Fixtures	10	Library Books	5
Machineries and Equipment			
Machineries	10	Technical, Plant and Equipment	10
Communication Equipment	10	Other Machineries and Equipment	10
Transportation Equipment			
Motor Vehicles	7	Other Transportation Equipment	10
Other Property, Plant and Equipment			5

The important components of property, plant and equipment (PPE) of OPAPP include Transportation Equipment, Information Technology Equipment, Communication Equipment, Other Equipment, Furniture and Fixtures and Leasehold Improvements.

Fund allocation for these types of expenditures are taken from Capital Outlays. These assets are capitalized and are recorded on the balance sheet, instead of writing it off against revenues on the Statement of Results of Operation. The capitalized cost of an item of property, plant and equipment is its acquisition cost. Acquisition cost is defined as the invoice price of the asset paid to the supplier after adjusting for discounts, incentives and other necessary expenditures, but before taxes.

Since PPE assets are used for a period of more than one year, a systematic and rational allocation of the cost of the assets on the period in which OPAPP benefited from the asset is computed over its useful life. This process of allocation of the asset's benefit over a period of time is called depreciation. COA Circular 2003-007 prescribes the use of the straight-line method when computing the depreciation of an asset.

DEFINITION AND COMPONENTS OF SUPPLIES

Supplies are goods and materials that are necessary in the operations of government agencies in the performance of their functions. Supplies may be classified as: **Common-Use, Inventory or Non-Common Use.**

Common-use supplies are those goods and materials used in the day-to-day operations of government agencies in the performance of their functions. For purposes of the Philippine Government Procurement Law (R.A. No. 9184), common-use supplies shall be those included in the Price List of the Procurement Service (PS) of the Department of Budget and Management (DBM).

Inventory items include common-use supplies, goods, materials and equipment that are not in the Price List of the PS-DBM but are regularly used and kept on stock by the Agency.

Non-common use supplies refer to items which are neither common-use supplies nor inventory items, and, may include those goods, materials and equipment that are required by the Procuring Entity for a specific project only.

UNITS INVOLVED IN THE CYCLE

1. Requesting Unit (RU) or End User

This is where the requests for properties such as equipment and supplies originate.

This is where the requests for properties such as equipment and supplies originate. At OPAPP, Requesting Unit (RU) refers to the operating units or the end user. As part of their accountability for the government properties issued to them, the Requesting Unit or the end user is tasked to monitor and safeguard said properties and is held accountable for damages or loss of the properties entrusted to them for official use.

2. Property & Supply Section (PSS)

The PSS is in charge of implementing a systematic approach to forecasting, procurement, utilization, and disposal of OPAPP's properties in a judicious and transparent manner.

The PSS caters to the requests of OPAPP's RUs. Based on these requests, the PSS procures the PPE and Supplies, subject to availability of funds. In procuring the items, the PSS follows government rules and regulations, and office policies on canvassing and purchasing of items.

3. Finance - Accounting Section (FAS)

The Finance Unit works in close coordination with the Property and Supplies Section to ensure absolute compliance with COA rules and regulations and other pertinent laws governing property and equipment.

REQUISITION

This portion of the Manual provides a systematic approach in the requisition, procurement, issuance and recording of PPE and Supplies in accordance with government policies, rules and regulations. The processes include controls for ensuring clarity and transparency in the procedures. Standardization of forms is also provided insofar as practicable.

The whole PPE & Supplies Cycle starts with requisitions from the Requesting Units.

Requisitioning is the process of requesting for items (in written form) which are necessary in carrying out the functions of OPAPP.

Under the New Government Accounting System (NGAS), the request is made by filling out the Supplies Availability Inquiry (SAI) form, and, by having it signed by authorized officials.

The SAI contains the Technical Specifications of the PPE needed by the RU. The Technical Specifications, written under the Description Column, define the operational requirements of the RU. The metric system is used for all measurements and weights, except in cases where measurement for supplies and properties are best described using the English System.

SUPPLIES (INVENTORY ITEMS)



PROCESS AND PROCEDURES

1. **Preparation of Supply Availability Inquiry (SAI).** The Requesting Personnel/Unit prepares two copies of the Supplies Availability Inquiry (SAI) form. The RU personnel fills out the “Inquired by” portion of the SAI and forwards it to the PSS.

2. **Check for Stock Availability.** The PSS receives the SAI from the RU and reviews and verifies it for completeness of information. The PSS retrieves the Stock Card from the file and determines the availability/status of stocks.

The PSS, then, fills out the number, stock number, status of stocks and “Status provided by” portions of the SAI. Upon completion, the PSS returns the original copy of the SAI to the RU and files Copy 2 of the SAI.

3. **Preparation of Purchase Request (PR) or Requisition Issue Slip (RIS).** The RU receives the original SAI from the PSS staff.

If the stock is not available, the RU prepares the Purchase Request (PR) for the item requested and forwards it to the PSS for processing.

If the stock is available, the RU prepares three (3) copies of the Requisition and Issue Slip (RIS). The RU fills out all the needed information, except for the issuance portion, and, signs the “Requested by” portion of the RIS. The RIS is, then, sent to the authorized official for approval.

Copies of the RIS shall be distributed as follows:

Original – Accounting Unit
Copy 2 – Property & Supply Section
Copy 3 - Requesting Unit

4. **Approval of the RIS.** The authorized official signs on the “Approved by” portion of the RIS and forwards the approved RIS to the RU. The RU, then, sends the approved RIS, together with the original SAI to the PSS for withdrawal of the inventory items requested.
5. **Verification/ approval of the RIS.** The PSS supply officer reviews the RIS to check that it contains all the necessary information.

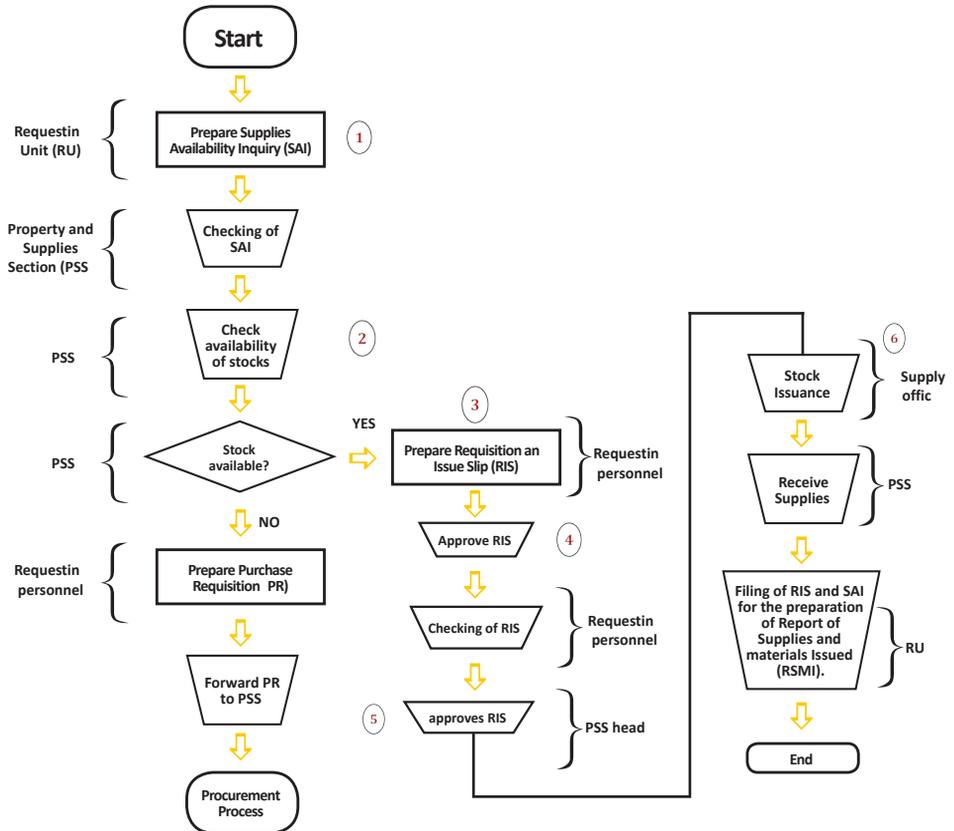
The PSS, then, fills up the RIS No., Date, Quantity, and Remarks fields and initials the “Approved by” portion of the RIS. The RIS is, then, recorded in the PSS logbook. The Head of PSS signs the “Approved by” portion of the RIS and returns it to the PSS officer for issuance of the item/s requested.

6. **Issuance of Stock.** The PSS supply officer issues the item/s and signs the “Issuance” portion of the RIS.

The RU receives the item/s and signs the “Received by” portion of the RIS. The requesting personnel files Copy 2 of the RIS. Likewise, the requesting personnel keeps the original copies of the RIS and the SAI in a temporary file. The original copies of the RIS and the SAI shall be used in the preparation of the Report of Supplies and Materials Issued (RMSI).

If the requisition is a replacement of an old or unserviceable item, the requesting unit or end user shall prepare and submit to PSS the Turn-over of Waste Materials Report (TWMR) form together with the unserviceable materials or supplies such as but not limited to toner, cartridge, ink, etc.

FLOWCHART: REQUISITION AND ISSUANCE OF SUPPLIES (INVENTORY ITEMS)



EQUIPMENT

PROCESS AND PROCEDURES



1. **Preparation of the RIS.** The Requesting Personnel prepares three (3) copies of the RIS upon receipt of the Notice of Availability of the requisitioned equipment. He/she fills out the needed information regarding the requisitioned equipment, except for the “Issuance” Column of the RIS. The authorized personnel reviews the RIS and signs on the “Requested by” field in the RIS.

2. **Recording of RIS.** The Requesting Personnel records the signed RIS, indicating the date, particulars of the request and the remarks. The RIS is, then, for-warded to the PSS for processing.

The PSS Receiving Staff receives the signed RIS from the RU. The Receiving Staff records the date, particulars, and the name of the RU in the logbook. He/she also assigns a number on the RIS and issues Copy 3 to the re-questing personnel for his/her file.

3. **RIS Verification and Approval.**

The PSS Property Officer verifies the RIS and checks it against the PR. The Property Officer initials the RIS and forwards the original and Copy 2 of the RIS to the Head of PSS.

The Head of PSS reviews and signs the “Approved by” portion of the RIS. The Head of PSS forwards Copies 1 and 2 of the RIS to the Property Custodian

4. **Issuance.** The Property Custodian assigns a number on the property being issued/transferred, and, writes this number on the RIS

Next, he/she prepares the Acknowledgement Receipt of Equipment (ARE), indicating the quantity, unit of measurement, description, and property number for each of the items being issued.

The Property Custodian signs the “Received from” portion of the ARE and the “Issued by” number, and particulars of the ARE in the ARE logbook.

Note: The ARE shall be distributed as follows:

Original – Property and Supply Section
File Copy 2 – Recipient or User of the Property file

The Requesting Personnel retrieves Copy 3 of the RIS and checks if the equipment conforms with description/specifications of the equipment written on the RIS. He/she signs the “Received by” portion in the original copy of the ARE and in Copy 2 of the RIS.

The Original ARE and Copies 1 and 2 of the RIS are sent to the Property Custodian for recording in the Property Card. The Requesting Personnel files Copy 2 of the ARE and Copy 3 of the RIS.

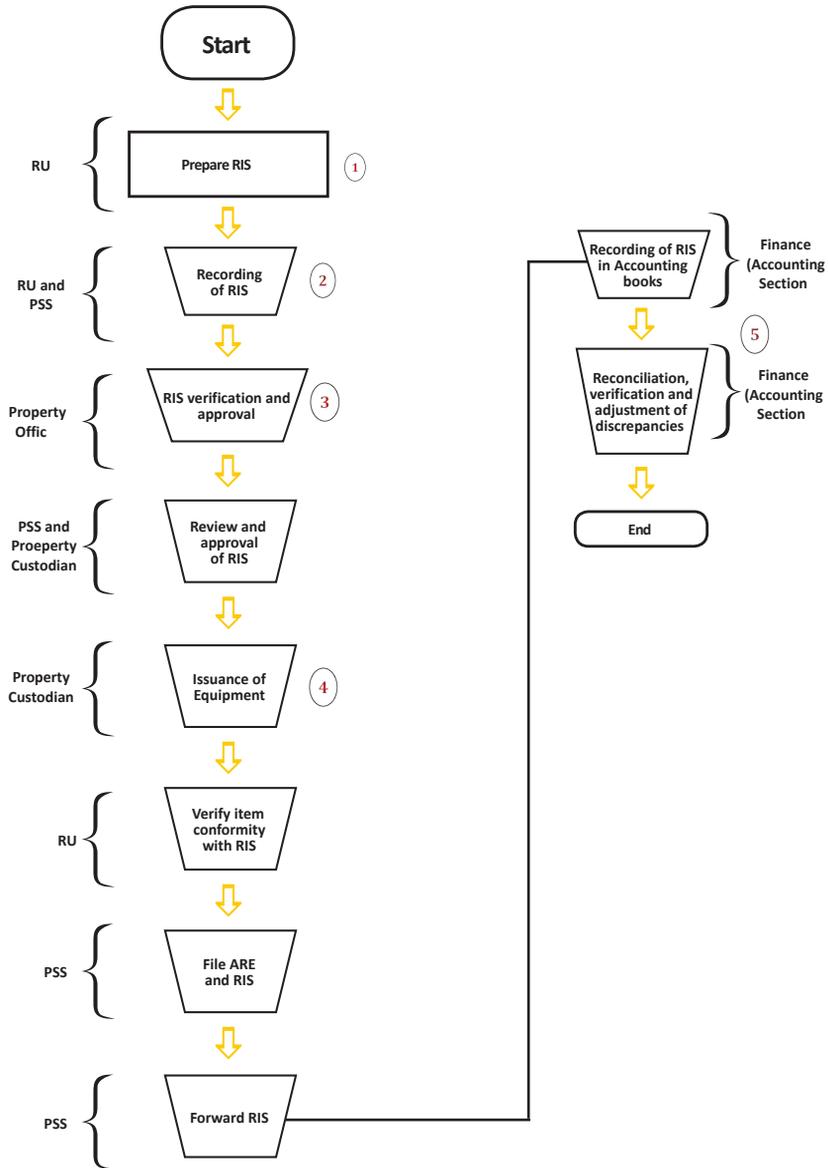
The PSS Property Officer files the ARE, under the name of accountable officer. He/she also keeps the file of Copy 2 of the RIS

5. **Reconciling of Records with Accounting.**

The Accounting Section receives the original copy of the RIS. The Accounting Staff retrieves the PPELC and posts the information pertaining to the issuance transfer of property.

The PPELC is kept by the Accounting Section and is used to promptly record the acquisition, description, depreciation, transfer / adjustments /disposals and maintenance expenses of the assets. The physical inventory of assets shall be reconciled with the quantities contained in the property, plant and equipment ledger cards and in the general ledger accounts. Any discrepancy in the count of the assets shall be immediately verified and adjusted.

FLOWCHART: REQUISITION, ISSUANCE AND RECORDING OF EQUIPMENT



PROCUREMENT

OVERVIEW



Procurement refers to the acquisition of Goods, Consulting Services, and the contracting for Infrastructure Projects by the Procuring Entity.

It is the declared policy of the State to promote the ideals of good governance in all its branches, departments, agencies, subdivisions, and instrumentalities, including government-owned and/or controlled corporations and local government units in the Procurement of Infrastructure Projects, Goods and Consulting Services, regardless of source of funds, whether local of foreign, subject to the provisions of Commonwealth Act No. 138. Any treaty or international or executive agreement affecting the subject matter of this Act, to which the Philippine government is signatory, shall be observed. (*Government Procurement Reform Act, Republic Act No. 9184, January 10, 2003*)

All procurement of the national government, its departments, bureaus, offices and agencies, including state universities and colleges, government-owned and/or controlled corporations, government financial institutions and local government units, shall, in all cases, be governed by these principles:

(a) Transparency in the procurement process and in the implementation of procurement contracts.

(b) Competitiveness by extending equal opportunity to enable private contracting parties who are eligible and qualified to participate in public bidding.

(c) Streamlined procurement process that will uniformly apply to all government procurement. The procurement process shall be simple and shall be made adaptable to advances in modern technology in order to ensure an effective and efficient method.

(d) System of accountability where both the public officials directly or indirectly involved in the procurement process, as, well as in the implementation of procurement contracts and the private parties that deal with government are, when warranted by circumstances, investigated and held liable for their actions relative thereto.

(e) Public monitoring of the procurement process and the implementation of awarded contracts with the end in view of guaranteeing that these contracts are awarded pursuant to the provisions of this Act and its implementing rules and regulations, and that all these contracts are performed strictly according to specifications.

Procurement Planning

All procurement should be within the approved budget of the Procuring Entity and should be meticulously and judiciously planned by the Procuring Entity concerned.

Consistent with government fiscal discipline measures, only those considered crucial to the efficient discharge of governmental functions shall be included in the Annual Procurement Plan (APP).

No government procurement shall be undertaken unless it is in accordance with the approved APP of the Procuring Entity.

The APP shall be approved by the Head of the Procuring Entity and must be consistent with its duly approved yearly budget. The APP shall be formulated and revised/updated semi-annually, or, as may be absolutely necessary only.

Forecasting

Forecasts of the needed operating requirements (PPE and Supplies) are made, taking into consideration, the proposed Work and Financial Plan of OPAPP's operating units.

The various operating units are required to prepare their respective Project Procurement and Management Plans (PPMPs), as an attachment to their proposed budget.

The proposed PPMPs are reviewed by the Budget Section to ensure that they are consistent with the proposed budget. Subsequently, these are forwarded to the PSS / BAC Secretariat for consolidation into the Annual Procurement Plan (APP).

After approval of the budget, as evidenced by the enactment and approval of the General Appropriations Act (GAA), the PPMPs are adjusted, if necessary, by the operating units to reflect any changes in the approved budget. The adjusted PPMPs are submitted to the PSS/BAC Secretariat for consolidation into the APP. The Consolidated APP is submitted to the Head of the Procuring Entity for approval.

Consistent with the provisions of R.A. No. 9184 and its IRR, implementation of any project, not included in the procuring entity's APP, shall not be allowed.

The APP shall be the basis of the Property Supply Section in the procurement of supplies, materials and equipment in accordance with its delegated authority as per applicable BAC Resolution.

Methods of Procurement

As a general rule, all procurement shall be undertaken through competitive or public bidding. Competitive Bidding refers to a method of procurement which is open to participation by any interested party. This consists of the following processes:

- a. Advertisement;
- b. Pre-bid conference;
- c. Screening of bids for eligibility;
- d. Evaluations of bids;
- e. Post - qualification; and,
- f. Awarding of contract, the specific requirements and mechanics of which are defined in the IRR of R.A. No. 9184.

The conduct of public bidding is undertaken by OPAPP's Bids and Awards Committee (BAC). However, under exceptional cases, the following alternative modes of procurement are allowed:

(a) Direct Contracting, otherwise known as Single Source Procurement is a method of Procurement that does not require elaborate Bidding Documents. The supplier is simply asked to submit a price quotation, or, a pro-forma invoice, together with the conditions of the sale. The Supplier's offer may be accepted immediately, or, after some negotiations;

(b) Limited Source Bidding or Selective Source Bidding is a method of procurement of goods and consulting services that involves direct invitation to bid by the procuring entity from the list of pre-selected suppliers or consultants with known experience and proven capability on the requirements of the particular contract;

(c) Repeat Order is a method of procurement that involves direct Procurement of Goods from the previous winning bidder, whenever there is a need to replenish Goods pro-cured under a contract previously awarded through Competitive Bidding;

(d) Shopping is a method of Procurement, whereby the Procuring Entity simply requests for the submission of price quotations for readily avail-able off-the-shelf Goods, or, ordinary/regular equipment directly from suppliers of known qualification; and

(e) Negotiated Procurement is a method of Procurement that may be resorted to under the extraordinary circumstances provided for in Section 53 of this Act, and in other instances that shall be specified in the IRR, whereby the Procuring Entity directly negotiates a contract with a technically, legally and financially capable supplier, contractor, or consultant.

The aforementioned alternative modes of procurement are, likewise, undertaken by the BAC. However, GPPB Resolution No. 2009-09 dated 23 November 2009 allows the delegation of the conduct of Shopping and Small Value Procurement (under Negotiated Procurement) to the appropriate bureau, committee or support units. In line with this, OPAPP's BAC issued a Resolution delegating the authority to the PSS to undertake the following alternative modes of procurement:

1. Shopping

Shopping, which is undertaken by obtaining price quotations from suppliers, may be made only in the following instances:

- a. When there is an unforeseen contingency requiring immediate purchase, provided the amount does not exceed P100,000.00. At least one price quotation must be obtained from the supplier under this instance; and
- b. For procurement of ordinary or regular office supplies and equipment not available in the DBM-PS, provided the amount does not exceed P500,000.00.

Under this instance, a Certificate of Non-Availability of Supplies and Equipment should be obtained from the DBM-PS. Moreover, price quotations from at least three (3) suppliers should be obtained to support the procurement.

2. Small Value Procurement

Small Value Procurement is a form of negotiated procurement. It is used for the procurement of goods and services (not covered by Shopping), civil works and consulting services, the value of which does not exceed P500,000.00.

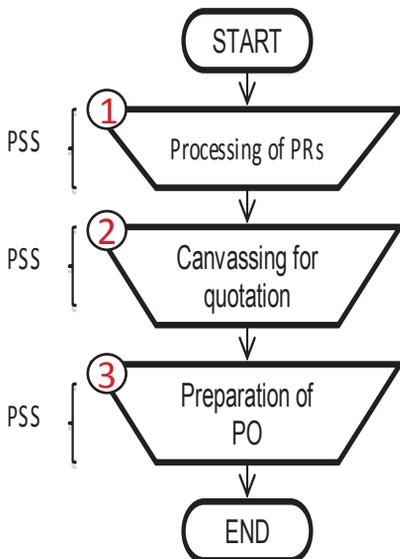
It involves drawing up a list of at least three (3) suppliers, contractors, or consultants of known qualifications, who shall be invited to submit proposals, in the case of goods and infrastructure projects, or their curriculum vitae, in the case of consulting services.



PROCESS AND PROCEDURES

1. **Processing of Purchase Requests.** All PRs are processed by the PSS on a weekly basis. Cut-off is every Wednesday of the week. Canvassing of the items is done on Thursday and Friday.
2. **Canvassing.** The PSS personnel, who is in charge of procurement, asks for quotations from at least three (3) suppliers. From the quotations, the procurement personnel shall choose the most competitive price, as a prerequisite to the preparation of the Abstract of Canvass, before purchasing the requested goods.
3. **Preparation of Purchase Orders (POs).** The PSS prepares the PO for the FAS Director's approval. The approved PO is sent to the supplier with the lowest quote.

FLOWCHART: PROCUREMENT PROCESS



PROCURING FROM DBM-PS

By virtue of Letter of Instruction 755, s. 1978 and Executive Order No. 358, s. 1989, the DBM Procurement Service is tasked with the implementation of a government-wide procurement of common-use supplies, materials and equipment in behalf of all government agencies.

R.A. No. 9184 and its IRR, as reiterated by Administrative Order No. 17 dated 28 July 2011, incorporate the foregoing policy and mandate all government agencies to procure common-use supplies, materials and equipment from the DBM-PS.

In compliance with the foregoing rules and regulations, the PSS directly procures common-use supplies and equipment (CSE) from the Procurement Service of the Department of Budget & Management.

Procurement of common-use supplies from the DBM-PS is considered as a form of negotiated procurement, and is undertaken as follows:

1. The PSS prepares an Agency Purchase Request (APR) based on the APP of OPAPP and submits it to the DBM-PS;
2. The DBM-PS provides feedback on the availability of stocks;
3. The PSS adjusts the APR based on the availability of stocks and requests the Finance Unit to prepare the corresponding Disbursement Voucher (DV) and check;
4. The PSS forwards the APR together with the pertinent DV and Check; and
5. The DBM-PS issues the stocks as evidenced by the Delivery Receipt.

OFFICE POLICIES on the use of PETTY CASH FUND:

Petty cash fund (PCF) is defined as a relatively small amount of cash that is kept at hand for the purpose of making small, immediate payments for miscellaneous expenses. Accordingly, it must be appropriately allotted from the Miscellaneous and Other Operating Expenses (MOOE) fund. In no case shall the PCF be utilized to purchase office equipment, as this is tantamount to technical malversation of funds.

All operating units of the Agency are entitled to PCF. However, expenses that are to be obtained from PCF are limited to expenses on food during meetings, notary fees, mailing/courier fees, toll and parking fees.

PCF must not be used to purchase office supplies regardless of the urgency of the need. As part of the planning and budgeting process, all RUs are expected to forecast all operating expenditures, based on their projected future activities. These include forecasting the quantities of office supplies to be used in their activities. Using PCF to purchase supplies shows poor planning and forecasting on the part of the RU.

Procurement of all office supplies shall be centralized to PSS. This is to ensure that all purchases are monitored and are institutionalized in order to promote tax compliance.

Likewise, only the PSS shall be provided with an operating fund with a sole purpose of purchasing equipment under emergency situations. Emergency situations are limited to the instances, where there is imminent danger to life and/or property, as determined by the head of Agency.



INSPECTION



OVERVIEW

When the purchased goods are delivered by the supplier, the PSS Inspection Committee (IC) receives and inspects the goods to check if the delivery is complete based on the Purchase Order (PO) and to ensure that the goods supplied are free from damages and factory defects. The PSS prepares and signs the Inspection and Acceptance Report (IAR) to confirm that delivery is complete and that the items were carefully inspected.

Inspection is the process of examining and testing the procured supplies, materials, equipment and services including raw materials and components to determine their conformity with the contract requirements including all applicable drawings, specifications and purchase description.

The members of the Inspection Committee Team shall be determined and designated by the PSS. Inspection shall be done in accordance with OPAPP's standards and specifications. This shall be conducted in the presence of the suppliers and the end user's representatives.

The Inspection Committee Team and the Supply Officer/Designated Property Custodian shall prepare and shall sign the Inspection and Acceptance Report (IAR).

TECHNIQUES FOR INSPECTION

- 1. Inspection by Item.** Individual item is checked in conformity with the requirement stated in the specifications. This method of inspection is applicable, but not limited to deliveries, of equipment and fixed assets.
- 2. Inspection by Sampling.** Sampling is a process of obtaining information about a group of data having similar purpose or function. When conducting Inspection by Sampling, the PSS gets a number of items, usually representing ten percent (10%) of the total or lot delivery, to check if the delivered items comply with the specifications contained in the PO.



PROCESS AND PROCEDURES

- 1. Receiving Deliveries.** The PSS Supply Officer or Property Custodian receives the Supplier's deliveries.
- 2. Inspection and Checking.** The PSS' Supply Officer or designated Property Custodian inspects the deliveries of goods and checks for the completeness and authenticity of the PO or Contract, Supplier's Invoice, Delivery Receipts and other documents (such as catalogues, brochures, and/or government standard specifications) that serve as a pre-requisite to the Inspection Process.

The PSS conducts testing procedures, where applicable.

The following procedures are followed when inspecting delivered equipments:

- Examine the equipment as to its physical condition: if the equipment is brand new, second hand, rebuilt, or reconditioned. Make sure that no defective or old worn out parts are used or attached to the equipment.
- Use the manual, catalogue, or handbook of the delivered equipment as a reference when inspecting the equipment. The serial number of the equipment, the point of origin, and the color, which are listed in the product catalogue or brochure must conform to the delivered equipment. The equipment must also come with the tools and accessories that are listed in the product catalogue or brochure.
- Make a physical count of the delivery and inspect the unit piece-by-piece or unit by unit. Random sampling is not applicable for this type of delivery. For Random Sampling, the Supplier or his Representative demonstrates the operation of the equipment (test run) in the presence of the Supply Officer or designated Property Custodian, and of the end-user.

- Get the warranty card and note down the warranty card number in the original invoice. Check if the serial number listed in the warranty card is the same as the one found in the equipment.

3. Preparation of the Inspection Report.

The Supply Officer or designated Property Custodian prepares and signs the Inspection Report.

ACCEPTANCE OR REJECTION OF DELIVERIES OF GOODS

The Inspection Committee Team may recommend a cancellation of payment or a reduction of price, when there is a shortage in quantity, deficiency, or defectiveness in quality. After consideration of 10% tolerable allowance based on standards, the following shall be observed by the Inspection Committee Team in evaluating the result of the inspection:

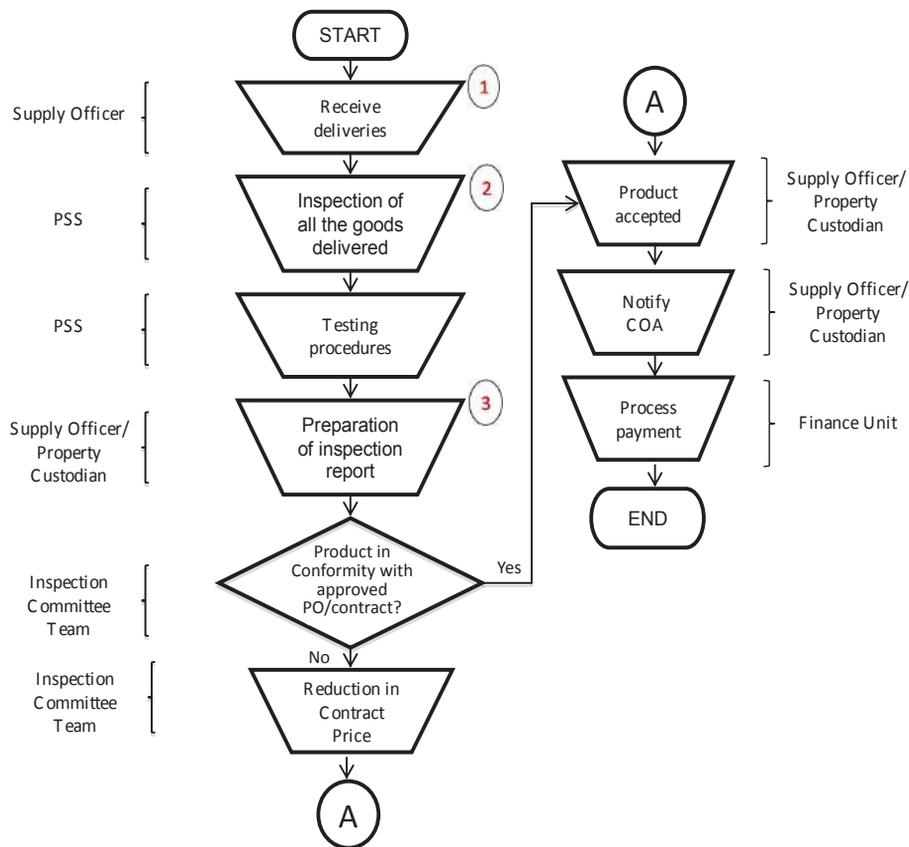
1. Supplies or property tested and found to be in accordance with the approved PO/Contract and with the required specifications shall be accepted.

2. Supplies or property, whose quality analysis shows a deficiency of less than ten percent (10%), may be accepted, provided that they shall serve the purpose for which they were purchased. If the defect is minor, the contract price is reduced according to the deficiency noted.
3. Supplies or properties, whose quantities are short by volume, weight, actual count, etc., shall be subjected to a reduction of contract price at an amount equivalent to the shortage, provided that the said deliveries are acceptable to the agency or unit. Damaged items, which are not disclosed or are incorrectly marked as not damaged, shall be subjected to corresponding reduction in the contract price. [Actual Standard]
4. Acceptance of deliveries are made only if the supplies and materials delivered conform to the standards and specifications stated in the contract / PO.
5. If the supplier fails to comply with the requirements, the property / supply officer shall submit a report to the HOPE for appropriate action. The PSS can forfeit the contractor's performance bond, if any, and/or, can also institute civil actions against the contractor for breach of contract.
6. The Supply Officer or the Designated Property Custodian is responsible for accepting deliveries of procured items. He/she notifies the Auditor within five (5) days upon receipt of the deliveries. The following formula is used in computing the deficiency (if any) in the deliveries:

For failure of the supplier/ manufacturer/contractor to deliver the goods on time as specified in the contract/PO, the property/supply officer shall deduct for each day of delay a liquidated damage equivalent to one tenth of one percent of the total value of the contract price.

$$\text{Percentage of Deficiency} = (\text{Standard} \times 100)$$

FLOWCHART: INSPECTION PROCESS



TAGGING

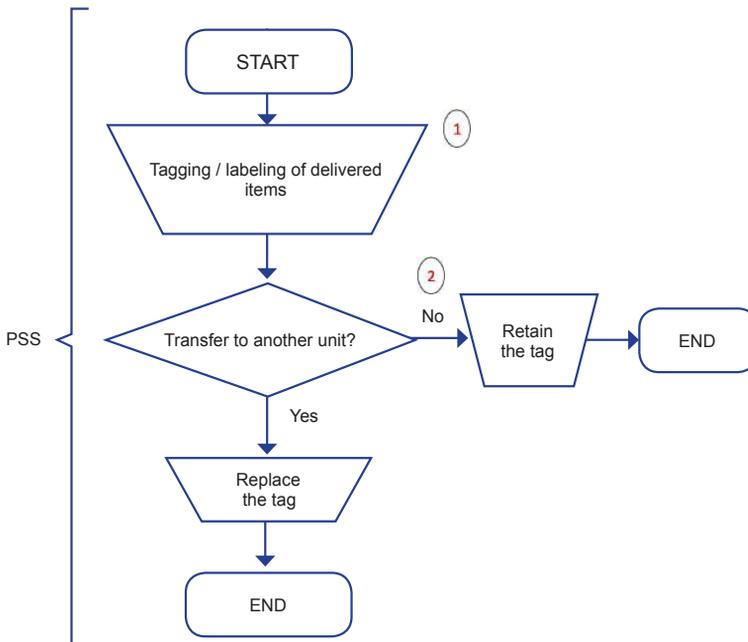
Tagging is a procedure performed by PSS aimed at identifying the inventory items. Tagging aids in monitoring the Agency assets, especially when conducting the periodic physical count of the inventories.



PROCESS AND PROCEDURES

- 1. Inventory Tagging.** The PSS tags or labels the newly delivered items prior to its release to the RU. Tagging is made by attaching a label/sticker that contains the property number, item specification, unit model, date acquired, acquisition cost, the name and the unit of the end user on the item.
- 2. Transfer of PPE.** When a property is transferred to another unit, the PSS officer replaces the tag to indicate that the item has been transferred to another user.

FLOWCHART: TAGGING



PAYMENT

- 1. Submission of Delivery Receipt and Sales Invoice.** The PSS receives copies of the Delivery Receipt (DR) and Sales Invoice (SI) from the supplier and forwards them to the Accounting Section.
- 2. Checking for Completeness of Documents.** The Accounting Section checks that all the documents are complete prior to the preparation of the Disbursement Voucher (DV).
- 2. Submission of Documents.** The PSS forwards copies of the DR and the SI to the Accounting Section for their files. At the end of the month, the PSS submits the Property Card to the Accounting Section for purposes of reconciliation.
- 3. Preparation of Property Ledger Card.** The Accounting Section prepares the Property Ledger Card. The balance contained in the Property Ledger Card is compared with the balance contained in the Property Card kept by the PSS for check and balance.

Note: Section 3 of this Manual presents a detailed discussion of the payment process.

RECORDING

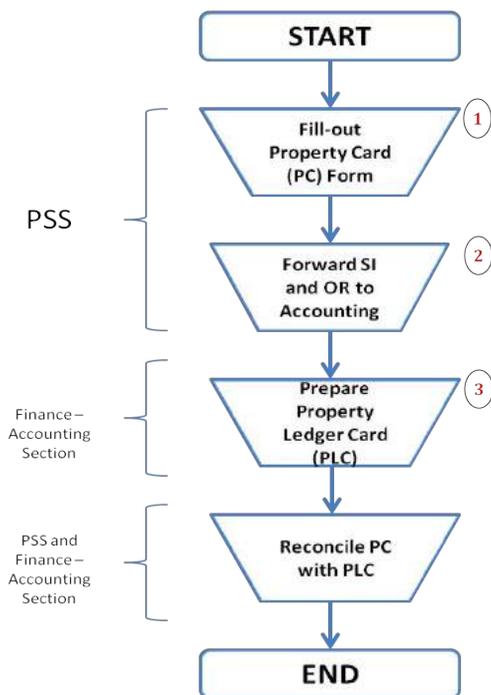


PROCESS AND PROCEDURES

PROPERTY CARD AND PROPERTY LEDGER CARD

- 1. Preparation of Property Ledger Card.** After inspecting the delivered items, the PSS personnel fills out the Property Card form with details of the goods purchased based on the details contained in the Delivery Receipt (DR) and the Sales Invoice (SI).

FLOWCHART: PROPERTY LEDGER CARD PREPARATION



REPORT OF SUPPLIES AND MATERIALS ISSUED

1. Preparation of RSMI. PSS Supply Officer retrieves the original copies of the RIS and the SAI from the temporary file. He/she checks the completeness of the RIS. If it is incomplete, the Supply Officer checks with the requesting personnel. If it is complete, the Supply Officer prepares three (3) copies of the RSMI.

He/she initials the “Certified by” portion of the RSMI. The Head of the Property Supply Section signs the “Certified by” portion of the RSMI. The Stock Card Keeper receives the signed RSMI. He/she sends the original copy and Copy 2 of the RSMI together with the original copies of the RIS and SAI. The Stock Card Keeper keeps Copy 3 of the RSMI on file.

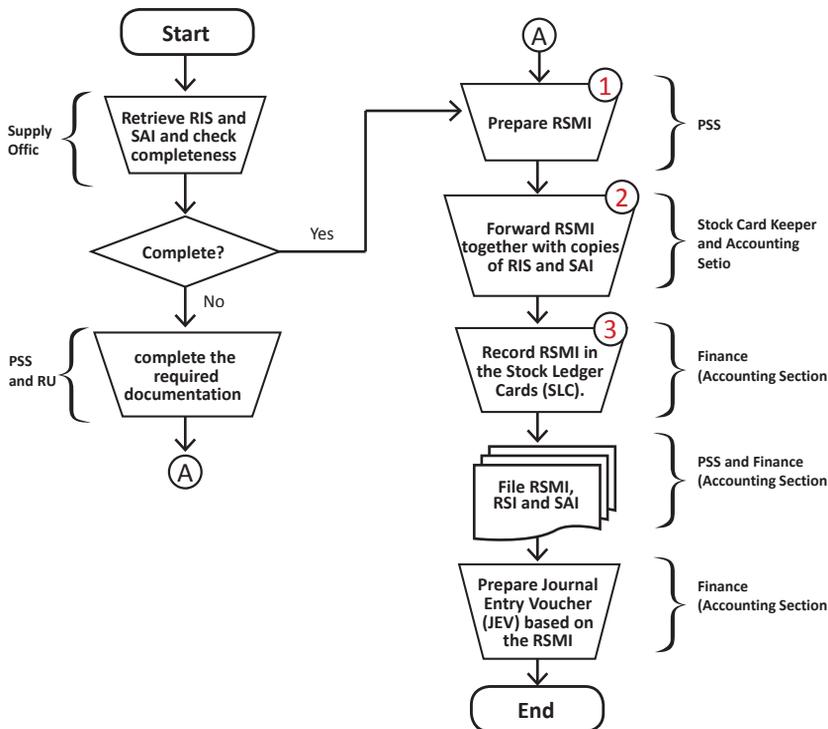
2. Check for Completeness of Records/Information.

The Accounting staff receives the original copy and Copy 2 of the RSMI and the original copy of the SAI and RIS on a daily basis. He/she checks for completeness of documents and verifies the authenticity of the information contained therein. He/she retrieves the Stock Ledger Card from the file and fills out the “To be filled out in the Accounting Section” portion of the RSMI. He/she records the RSMI in the Stock Ledger Cards.

3. Recording of RSMI. Accounting Staff signs the “Posted by/date” portion of the RSMI. He/she permanently files Copy 2 of the RSMI in numerical order and temporarily files the original copies of the RIS, SAI, and RSMI for recording the issuance of inventory items in the books of accounts.

At the end of the month, the Accounting Staff retrieves the original RIS, SAI, and RSMI from the temporary file. He/she prepares two (2) copies of the Journal Entry Voucher (JEV) to record the issuance of stock, as evidenced by the RSMI. He/she signs the “Prepared by” portion of the JEV. The Head of the Accounting Section signs the “Certified Correct by” portion of the JEV. The Accounting Staff forwards the signed JEV, the RSMI, the RIS and the SAI to the Bookkeeper for recording in the General Ledger. He/she files Copy 2.

FLOWCHART: REPORT OF SUPPLIES AND MATERIALS ISSUED



RECONCILIATION OF PROPERTY AND ACCOUNTING RECORDS

The Accounting process requires that property and accounting records be reconciled. For this purpose, the PSS must first ensure that the quantities listed in the property records tally with the actual count of the physical inventory, as contained in the Bin Cards. The Warehouseman/Storekeeper may, at any time, conduct a test of the stocks in his inventory. Discrepancies in quantities listed in the property card and in the bin card must be noted for further investigation. Likewise, in case of discrepancy, the Warehouseman/Storekeeper shall coordinate with the stock/property clerk to settle the discrepancy.



PROCESS AND PROCEDURES

1. Preparation of the Inventory Template / Report.

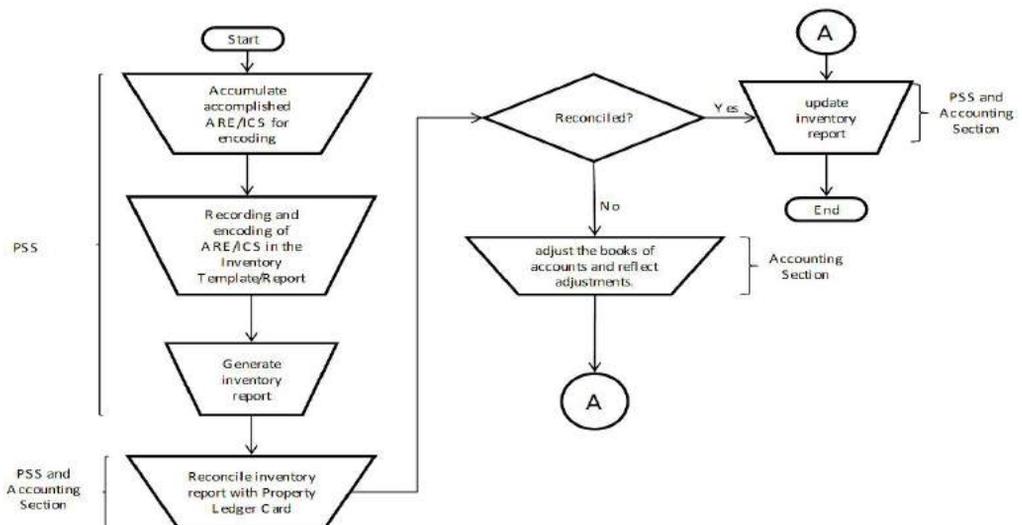
The PSS authorized personnel encodes all the accomplished and duly signed ARE/ICS which PSS has received within the week in the Inventory Template/Report. He/she forwards the Inventory Report to the Finance-Accounting Section.

2. Inventory Reconciliation.

The Finance - Accounting Section reconciles the Inventory Report of the PSS with the Property Ledger Card. After the reports are reconciled, the Inventory Report is updated.

If the records do not tally, the book of accounts is adjusted to reflect the adjustments. The Chief Accountant approves the difference reflected in the JEV.

FLOWCHART: RECONCILIATION OF PROPERTY AND ACCOUNTING RECORDS



INVENTORY

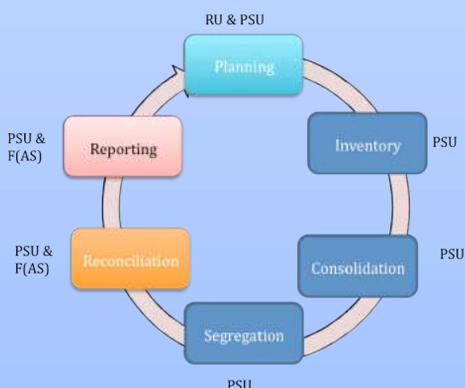
The physical count of the assets of the Agency ascertains the existence of such assets and is crucial to the reliability of the Agency's financial statements. Moreover, conducting a regular physical count of the assets strengthens the internal control system of the Agency, thereby, improving inventory record accuracy.

Conducting a physical inventory requires proper planning and may be a time and resources - consuming process. The planning process makes the conduct of the annual inventory count more effective.

Consolidation of the Inventory Count Sheets is done after conducting the physical count of the assets.

After consolidating the Inventory Count Sheets, assets are segregated according to its classification. This facilitates reconciling the actual count of the assets with the quantities listed in the accounting records.

Figure 6: Inventory Cycle



INVENTORY TAKING

Inventory Taking is an indispensable procedure for checking the integrity of property custodianship. The physical stock-taking of equipment and supplies serves as basis for preparing accounting reports.

The Accounting and the Property Supply Section shall reconcile their records at the end of each month.

The PSS is required to take a physical inventory of all PPE of the Agency at least two (2) times a year (June and December). Likewise, the inventory of supplies and materials in stock shall be made every six (6) months (May and November).

STEPS IN INVENTORY TAKING

1. Planning the Inventory Taking.

The Chief of the Supply / Property Unit prepares the Inventory Guidelines and sends them to the Agency Head for approval.

2. Creation of the Inventory Committee.

The Inventory Committee is composed of one accounting personnel, one PSS personnel, one from requesting unit including the property / supply officer or custodian depending upon the extent of property accountability in a particular office.

- 3. Physical Inventory-Taking.** The inventory team shall take the actual count, weight or measure of the object of inventory. The name of its inventory item, code number, location, count, weight or measurement is taken.

RECONCILIATION OF PROPERTY AND ACCOUNTING RECORDS

- a. After the physical inventory-taking, the Inventory Committee shall reconcile the results of the physical count with the property and accounting records.
- b. The inventory listing of the supplies and materials inventory shall be checked against the stock cards maintained by the Property or Supply Officer and with the supplies / ledger cards and control accounts maintained by the Accounting Section.
- c. The Inventory listing of the PPE shall be compared with the property cards maintained by the Accounting Section.
- d. The totals, thereof, shall be reconciled with the control accounts in the general ledger.

REPORTING

- a. Report on the Physical Count of Supplies and Materials Inventory Items**

The Inventory Committee shall prepare the required semi-annual inventory report to be certified correct and approved by the Head of the Agency.

It shall be submitted to the Auditor concerned not later than July 31 and January 31 of each year for the first and second semesters, respectively.

- b. Report on the Physical Count of PPE**

The Inventory Committee shall prepare the PPE report annually by type: motor vehicles; communication equipment; office equipment; and furniture and fixtures per card and per count and shortage/overage, if any. It shall be prepared in three copies, certified correct and approved by the head of the Agency. It shall be submitted to the auditor concerned not later than January 31 of each year.

DEPRECIATION FOR PROPERTY AND EQUIPMENT

Definition and Formula for Depreciation

Depreciation is the systematic and gradual allocation of the depreciable amount of asset over its useful life. Depreciation shall be computed using the Straight Line Method. It shall start on the second month of purchase. A residual value equivalent to ten percent (10%) of the cost shall be set. Annual depreciation is computed as follows:

Asset Cost Less Estimated Residual divided by Salvage Value / Estimated Useful Life

- * *Asset Cost = Purchase or Acquired Value of the Asset*
- * *Estimated Salvage Value = 10% of the asset cost*
- * *Estimated Useful Life = Estimated number of years the asset shall be used as determined by COA*

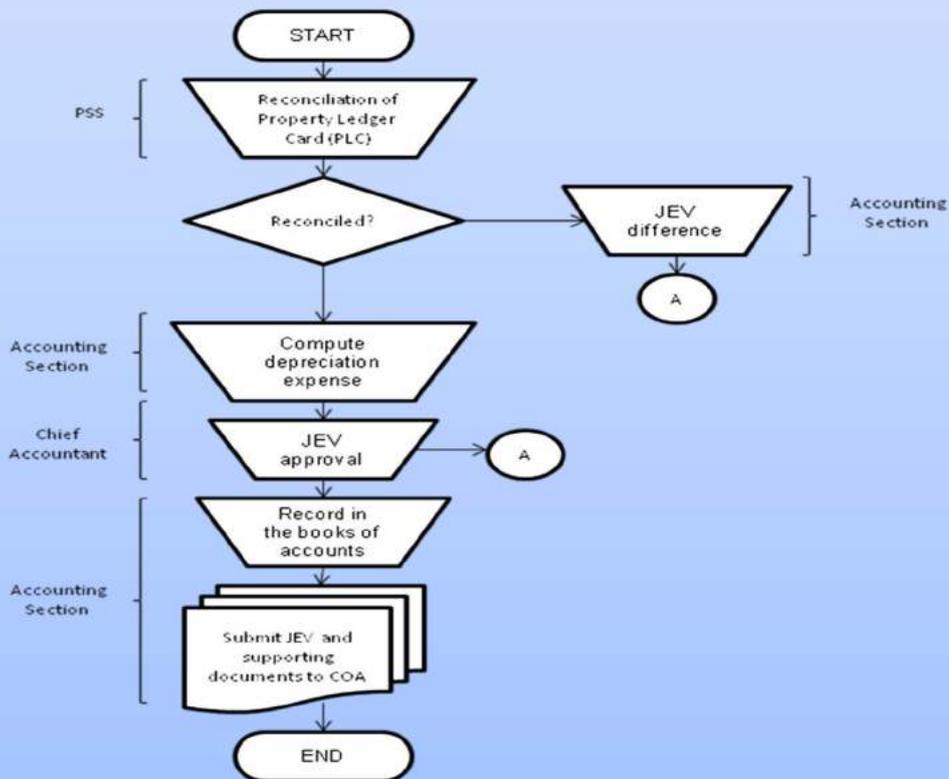
STEPS IN COMPUTING DEPRECIATION

- 1. Computation of Depreciation.** The PSS forwards the property card to the Accounting Section to be reconciled with the Property Ledger Card.

Once the Property Card and the Property Ledger Card are reconciled, depreciation expense is computed. In case where there is a difference between the Property Card and the Property Ledger Card, JEV difference is noted with approval of Chief Accountant. The depreciation expense shall be detailed in the Quarterly Depreciation Report and shall be used as the basis of JEV preparation to account for the depreciation expense of the month.

- 2. Recording of Depreciation Expense.** The JEV is forwarded to the Chief Accountant for approval. Once approved, the JEV is recorded in the books of accounts by the Accounting Section Staff. He/she forwards the original JEV with supporting documents to COA and keep the copies on file at the Finance-Accounting Section.

FLOWCHART: RECORDING and RECONCILIATION OF DEPRECIATION



SECTION 3

POST PAYMENTS



This Section includes:

o An Overview of the Financial Process, including the Policy Framework



o Process and Procedures, including the Flowcharts



o Documentary Requirements



OVERVIEW

Post-payment transactions involve settlement of obligations to suppliers or service providers for goods delivered or for services rendered. The system on post-payment transactions aims to:

- a. Ensure timely delivery of resources and provisions (such as supplies, equipment, and services) needed to sustain or support operations;
- b. Ensure prompt payments of contractual obligations to suppliers and service providers; and
- c. Ensure compliance of post-transactions with government budgeting, accounting, and auditing rules and regulations.

This section of the manual discusses policies and procedures affecting disbursements of funds for specific post-payment transactions, namely:

- a. Repairs and Maintenance of Motor Vehicles;
- b. Repairs and Maintenance of Property, Plant and Equipment;
- c. Acquisition of Property, Plant and Equipment;
- d. Emergency Purchase; and
- e. Tickets (fare).



POLICY FRAMEWORK

Consistent with the fundamental principles cited under Section 4 of Presidential Decree (PD) 1445, Section 28 of New Government Accounting System stipulates the general requirements for all types of government disbursements. These include:

1. Certificate of Availability of Funds 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; and
5. Sufficient and relevant documents to establish validity of claim.

Inasmuch as post-payment transactions involve payment of goods after they have been delivered or rendered by the supplier, it is incumbent upon OPAPP to follow government policies on procurement. These policies are found in RA 9184, known as the Government Procurement Reform Act and its Revised Implementing Rules and Regulations (IRR) and in other issuances of the General Procurement Policy Board. Strict adherence to procurement procedures, laws and regulations is prescribed by the General Appropriations Act (GAA).



PROCESS AND PROCEDURES

PROCUREMENT

1. Check for Completeness of Document for PO/JO. The Requesting Unit (RU) sends the PO/JO together with the supporting documents to the Finance Administrative Service. The Pre-Audit Section checks for the completeness of the documents. For tasks requiring pre-inspection, like Repairs and Maintenance, Acquisition of Property Plant and Equipment and Purchases, the Inspection Report issued by the Inspection Committee must be attached to the PO/JO. For tasks that require bidding, the pertinent documents supplied by the Bids and Awards (BAC) Committee must be submitted, together with the PO/JO.

The Pre-Audit Section likewise checks if the activities contained in the PO/JO

are consistent with those listed in Work and Financial Plan (WFP) of the RU and with the Annual Procurement Plan.

2. Certification of Fund Availability.

The Pre-Audit Section forwards the PO/JO and its supporting documents to the Budget Section. The Budget Section certifies the availability of funds and allocates and obligates the PO/JO accordingly by assigning a control number to it.

3. Approval of PO/JO. The Finance & Administrative Director approves the PO/JO after the Pre-Audit Section has checked that all the supporting documents of the PO/JO are accurate and complete and after the Budget Section has certified the availability of funds.

4. Awarding of PO/JO. The BAC is responsible for awarding the PO/JO to Suppliers. However, the BAC may assign the Property Supply Section to serve the PO/JO to winning Suppliers.

5. Delivery of Goods or Services. Upon delivery of the goods and services, the supplier furnishes the OPAPP Inspection Team with the Delivery Receipt (where needed), the Charge Invoice or the Sales Invoice.

6. Checking for Supplier Compliance.

The Inspection Committee checks the goods delivered or the services rendered by the Supplier against the specifications contained in the PO/JO. After checking, the Inspection Committee prepares the Inspection and Acceptance Report.

If the items delivered do not comply with the specifications, the items are rejected and a replacement is demanded thereof.

If the quantities, volume, or weight of the items are less than what is specified in the PO/JO, then, the contract cost is reduced by an amount equivalent to the shortage, provided that the delivered items are acceptable to the Inspection Committee.

7. Preparation of the Obligation Budget Request.

Upon acceptance of the goods/services, the RU or the PSS prepares the Obligation Budget Request (OBR) and attaches the necessary documents to it. The OBR is then forwarded to the Chief Administrative Officer (Admin).

- 8. Review of the OBR.** The Chief Administrative Officer (Admin), after reviewing the OBR and its supporting documents, certifies that the charges to the allotment are necessary, lawful, and are under his/her direct supervision. The Chief Administrative Officer (Admin) signs Box A of the OBR.

POST-PAYMENTS

1. Check for Completeness of Documents.

To initiate payments for goods/services delivered or rendered by the supplier, the Pre-Audit Section checks that all documents needed for payment are complete and accurate. If the documents are complete, these are forwarded to the Budget Section. Otherwise, it is returned to the RU for completion.

2. Checking of Allotment Availability and Obligation of Request.

The Budget section indicates the expense class under the OBR. The Chief Administrative Officer (CAO) – Finance signs Box B of the OBR certifying that the allotment is available and obligated for the purpose indicated in the OBR.

3. Preparation of Disbursement

Voucher. The Disbursement Section prepares the Disbursement Voucher and the Certificate of Taxes Withheld.

4. Cash Allocation.

The Chief Administrative Officer (CAO)-Finance signs Box “A” of the Disbursement Voucher certifying propriety and completeness of supporting documents and funds availability.

- 5. Payment Approval.** The Finance & Administrative Services (FAS) Director signs Box “B” of the Disbursement Voucher, thereby, approving the payment to the supplier or service provider.

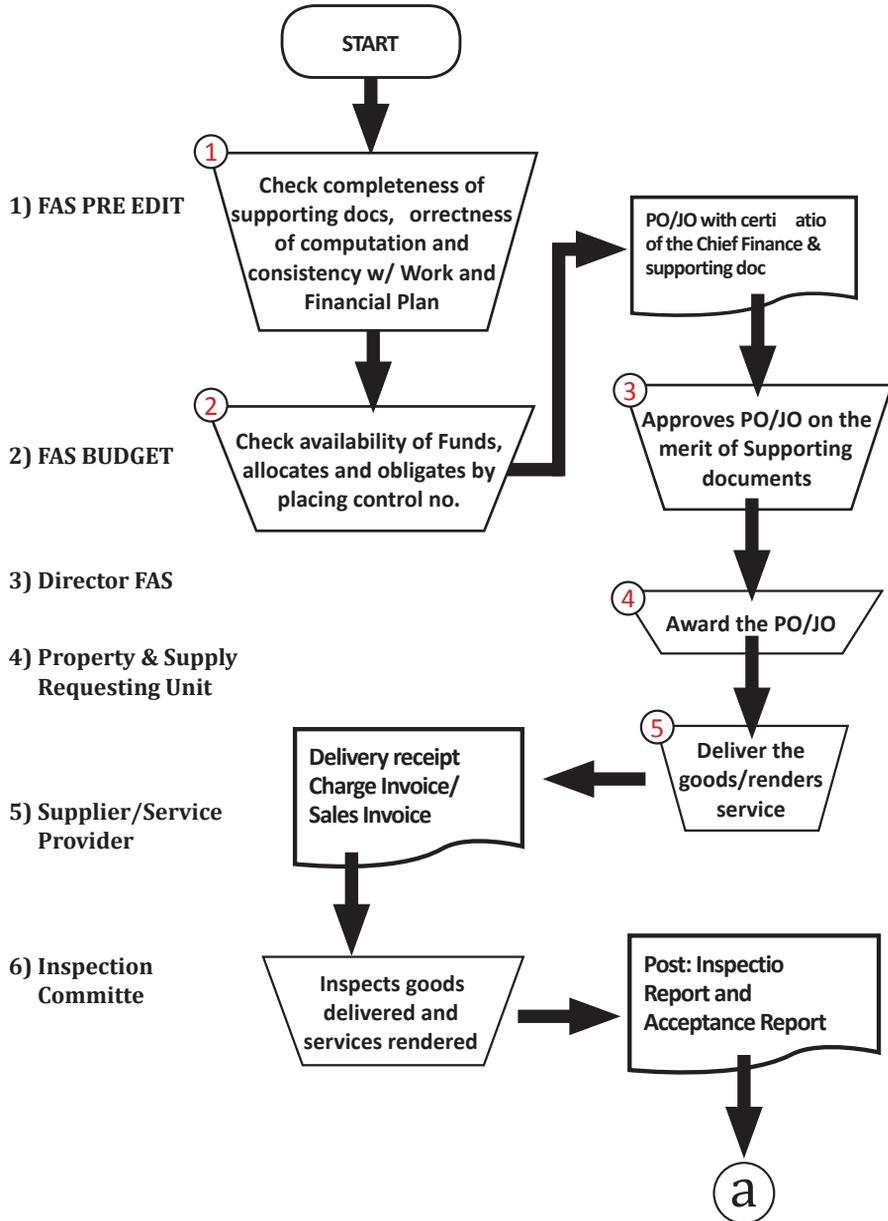
- 6. Check Preparation.** The Cashier prepares and signs the Check and the Advice of Check Issued and Cancelled (ACIC).

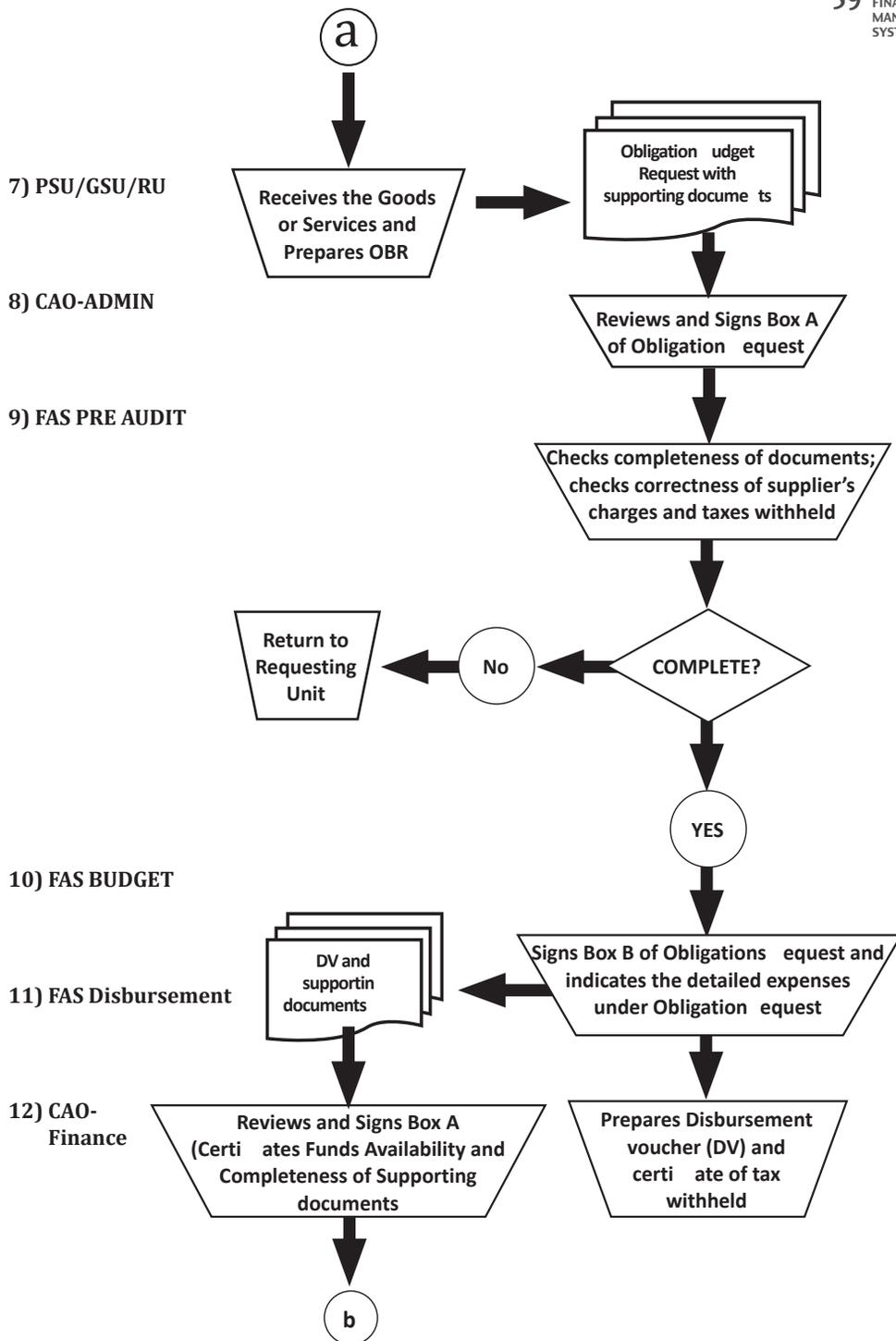
- 7. Check Approval.** The Finance & Administrative (FAS) Director approves and signs the Check and the Advice of Check Issued and Cancelled (ACIC).

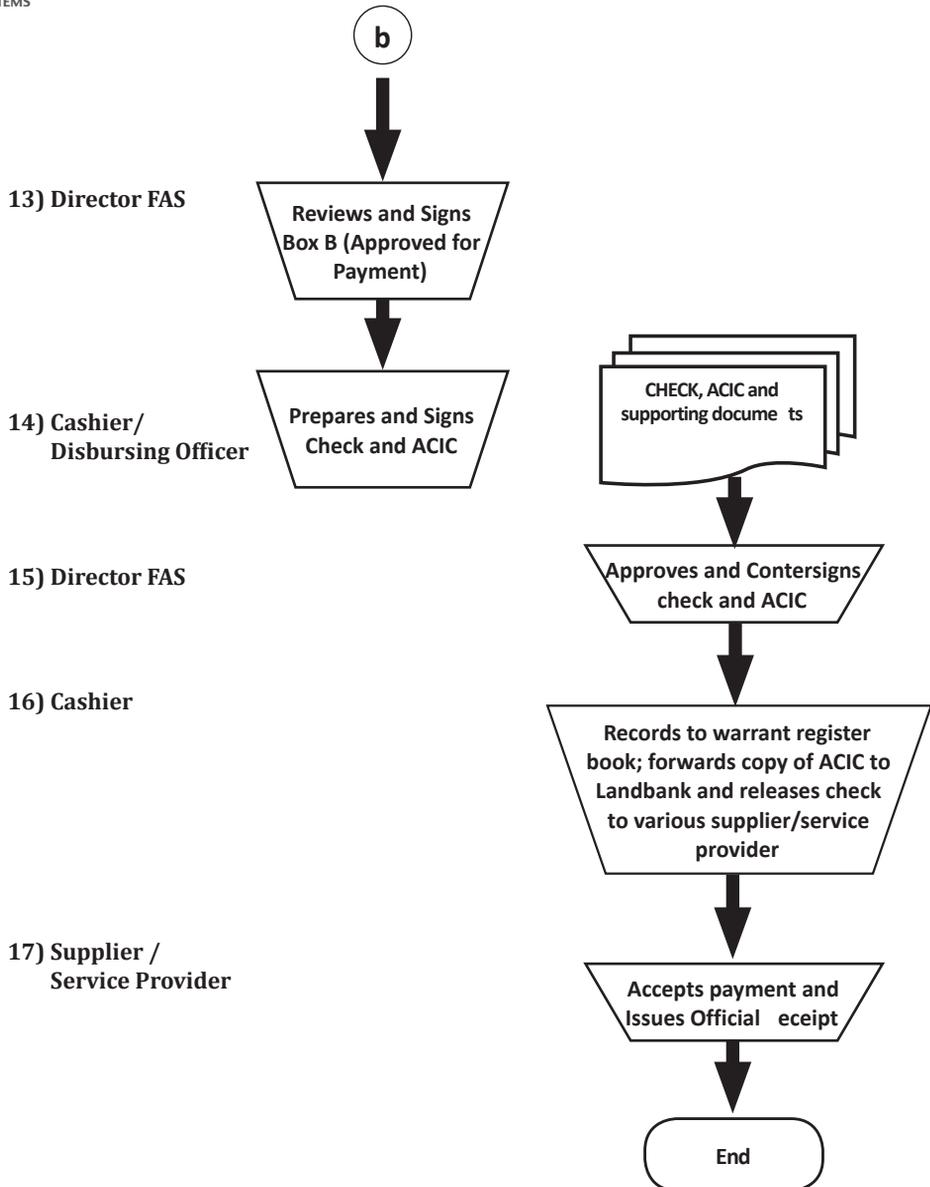
- 8. Check Release.** The Cashier records the check in the warrant register books, forwards a copy of ACIC to the banks, and releases the check to supplier or service provider.

- 9. Issuance of Official Receipt.** The Supplier accepts the payment and issues the Official Receipt (O.R.).

FLOW CHART: POST-PAYMENT TRANSACTIONS









DOCUMENTARY REQUIREMENTS

A. Payment for Repairs and Maintenance of Motor Vehicles; and

B. Payment for Repairs and Maintenance of Property, Plant and Equipment

1. Job Order Request for repairs and maintenance, duly approved by proper authorities.

2. Copy of the pre-repair evaluation report.

3. Copy of document indicating the history of repair.

4. Approved detailed plans by the agency showing in sufficient detail the scope of work/extent of repair to be done.

5. Specific requirements for "Bidding" as mode of procurement:

- Invitation to Apply for Eligibility to Bid;
- Letter of Intent;
- Eligibility Documents and Eligibility Data Sheet;
- Eligibility Requirements;
- Results of Eligibility Check /Screening;
- Bidding Documents enumerated under Sec.17.1 of the Revised IRR of RA 9184;
- Minutes of Pre-bid Conference, (ABC P1 million and above);

- Agenda and/or Supplemental Bulletins, if any;
- Bidders Technical and Financial Proposals;
- Minutes of Bid Opening;
- Abstract of Bids;
- Post-Qualification Report of Technical Working Group;
- BAC Resolution declaring winning bidder;
- Notice of Post Qualification;
- BAC Resolution recommending approval;
- Notice of Award;
- Performance Security;
- Program of Work and Detailed Estimates;
- Bid security in the prescribed form, amount and validity period;
- Notice to Proceed;
- Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof;
- Copy of complete technical specifications;
- Copy of the document containing the Detailed Breakdown of the Approved Budget for the Contract (ABC) including the detailed breakdown of estimates and/or unit cost analysis/derivation for each work item; and
- Copy of the document containing the Detailed Breakdown of the Contract Cost.

6. Specific requirements for “Small Value procurement”, as mode of procurement:
 - Price quotations from at least three (3) bonafide and reputable manufacturers / suppliers /distributors; and
 - Abstract of canvass;
7. Proof of posting of invitation to bid or request for submission of price quotation in the PhilGEPS and at any conspicuous place in the premises of the procuring agency.
8. BAC Resolution recommending and justifying to the Head of Procuring Entity the use of alternative mode of procurement (if bidding was not employed).
9. Proof of posting of Notice of Award in the PhilGEPs website and at any conspicuous place in the premises of the procuring entity.
10. Purchase / Letter Order / Contract, duly approved by the official concerned and accepted by the service provider (date of acceptance must be clearly indicated).

Note: Documents from items 5-10 are required to be submitted to COA within five (5) working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009. Non-submission may be a ground for audit observation.

11. PO or JO approved by the Head of the Procuring Entity or his/her duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC.
12. Report of waste materials (if any).
13. Post-inspection reports.

14. Warranty Certificate

15. Request for payment/ Bill/Invoices by the Service Provider

16. Certificate of Acceptance

C. Payment for Acquisition of Property, Plant and Equipment; and

D. Payment for Emergency Purchases

1. Purchase Request for requisition of supplies, materials and equipment, duly approved by proper authorities

2. Specific requirements for “Bidding” as mode of procurement:

- Invitation to Apply for Eligibility to Bid;
- Letter of Intent;
- Eligibility Documents and Eligibility Data Sheet;
- Eligibility Requirements;
- Results of Eligibility Check/Screening;
- Bidding Documents enumerated under Sec.17.1 of the Revised IRR of RA 9184;
- Minutes of Pre-bid Conference, (ABC P1 million and above);
- Agenda and/or Supplemental Bulletins, if any;
- Bidders Technical and Financial Proposals;
- Minutes of Bid Opening;
- Abstract of Bids;
- Post-Qualification Report of Technical Working Group;
- BAC Resolution declaring winning bidder;
- Notice of Post Qualification;
- BAC Resolution recommending approval;
- Notice of Award;
- Performance Security;
- Program of Work and Detailed Estimates;

- Bid security in the prescribed form, amount and validity period;
 - Notice to Proceed;
 - Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof;
 - Copy of complete Technical specifications
 - Copy of the document containing the Detailed Breakdown of the Approved Budget for the Contract (ABC) including the detailed breakdown of estimates and/or unit cost analysis/derivation for each work item; and,
 - Copy of the document containing the Detailed Breakdown of the Contract Cost.
3. Specific requirements for “Shopping and SMV procurement” to be submitted within five (5) working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:
- Price quotations from at least three (3) bonafide and reputable manufacturers/suppliers/distributors
 - Abstract of canvass;
4. Proof of posting of invitation to bid or request for submission of price quotation in the PhilGEPS and at any conspicuous place in the premises of the procuring agency.
5. BAC Resolution recommending and justifying to the Head of Procuring Entity the use of alternative mode of procurement (if bidding was not employed).
6. Proof of posting of Notice of Award in the PhilGEPS website and at any conspicuous place in the premises of the procuring entity.
7. Purchase / Letter Order / Contract, duly approved by the official concerned and accepted by the supplier (date of acceptance must be clearly indicated).

*** N.B.: documents from items 2-7 are required to be submitted to COA within five (5) working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009. Failure to submit these documents may be a ground for audit observation.*

8. PO or JO approved by the Head of the Procuring Entity or his duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC.
9. Approved Procurement Plan.
10. Original copy of the delivery invoice showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative and indicating receipt by the proper agency official of items delivered.
11. Inspection and Acceptance report signed “Inspected by” the authorized agency inspector and signed “accepted by” the authorized end-user to whom the item was delivered or the property officer if item is for stock.

E. Payment for Tickets (Fare)

Local Travel

1. Billing Statement from Booking Agency/ Flight itinerary issued by the airline/ticketing office/travel agency;
2. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
3. Office Order/Travel Order ;
4. Copy of previously approved itinerary of travel
5. For plane fare, quotations of three travel agencies or its equivalent;
6. Certificate of travel completed
7. Certificate of appearance/ attendance.

Foreign Travel

1. Billing Statement from booking Agency/ Flight itinerary issued by the airline/ticketing office/travel agency
2. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
3. Office Order/Travel Order
4. Copy of previously approved itinerary of travel
5. Letter of invitation of host/ sponsoring country/ agency/ organization
6. For plane fare, quotations of three travel agencies or its equivalent
7. Certificate of travel completed
8. Certificate of appearance/ attendance.

F. Others

Vehicle Rental (long term):

1. Notarized Contract
2. Billing Statement
3. Travel Order
4. Trip Ticket

Security Expenses:

1. Billing Statement
2. Copy of the Contract
3. Daily Time Records

Personal Service – Contractual:

1. Contract of Service
2. Daily Time Record
3. Accomplishment Report
4. Payroll/Voucher signed by the recipients

Advertising:

1. Advertising Contract
2. Billing Statement
3. Affidavit of Publication
4. Original Copy of Receipt or Invoice with TIN

Telephone Bills:

1. Certification that all calls are official
2. Statement of Account
3. Official Receipt

Electric Bills:

1. Statement of Account
2. Official Receipt

Internet Bills:

1. Statement of Account
2. Official Receipt

Water Bills:

1. Statement of Account
2. Official Receipt

Post Paid Cellular Phone Bills:

1. Certification that all calls and texts are official
2. Statement of Account
3. Official Receipt
4. Justification for other expenses with the corresponding supporting documents if other charges are official in nature

Gasoline (Fleet Cards):

Government Vehicle

1. Trip Ticket
2. Official Receipt

Private Vehicle

1. Rental Agreement
2. Justification for Gasoline Expenses
3. Official Receipt

Plane Ticket Issuance:

1. Travel Authority
2. Proposed Itinerary of Travel

For Rebooking:

1. Justification

Equipment and Furniture:

1. Requisition and Issue Slip
2. Approved Purchase Order, Purchase Request (3 copies)
3. Abstract of Canvass with at least 3 attached quotations (P1,000.00 and above) – in aggregate amount
4. Sales Invoice
5. Delivery Receipt
6. Official Receipt
7. Inspection and Acceptance Report
8. Acknowledgement Receipt of Equipment
9. Certificate of Emergency Purchase (if urgent need)

Training/Seminar:

1. Duly approved Special Order
2. Original Copy of List of Participants
3. Official Receipt
4. Invitation
5. Certificate of Attendance

Subscription:

1. Notarized Subscription Contract
2. Billing Statement
3. Official Receipt

Repair:**Petty Cash Fund**

1. Job Request
2. Pre and Post Inspection Report

Direct Payment

1. Job request
2. Job Order (3 copies)
3. Pre and Post Inspection

4. Abstract of Canvass with at least 3 quotations (P1,000.00 and above) – attached in aggregate amount
5. Sales Invoice
6. Official Receipt
7. Inspection Report (if purchased replacement for the parts)
8. Waste Materials Report (for the replacement parts).

Internet Rental:

1. Certification with the purpose for the internet rental
2. Official Receipt

First Salary:

1. Appointment duly approved by appointing authority
2. Oath of Office
3. Statement of Assets and Liabilities
4. Certificate of Service or Daily Time Record
5. Additional requirements in case of transfer
 - a. Clearance from previous office
 - b. Certificate of Last Salary received from former office verified by the Auditor

Promotion and Salary Differential:

1. Approved Appointment or Notice of Salary Adjustment
2. Certificate of Service or Daily Time Record
3. Certificate of Assumption

Commutation of Leave:

1. Approved Application for leave
2. Certification of available leave credits
3. Clearance in excess of 30 days
4. Medical Certificate if sick leave or maternity leave
5. Marriage Contract for first maternity leave

Terminal Leave:

1. Approved Application for Leave
2. Complete Service Record
3. Clearance from money, property, and legal accountability
4. Ombudsman Clearance
5. Statement of Assets and Liabilities
6. Copy of Last Appointment
7. If due for retirement, copy of appointment showing highest salary, if salary under last appointment is not the highest
8. Additional Requirements in case of field employees
 - a. Clearance from Central Office
 - b. Clearance from the Office of last Assignment

Retirement Pay (Optional):

1. All documents needed under terminal leave
2. GSIS retirement gratuity adjudication
3. GSIS Certificate Clearance

Overtime:

1. Certificate of Service or Daily time Record
2. Authority to render overtime service
3. Accomplishment Report signed by the employee and supervisor

Public Bidding:

1. Abstract of Bids supported by winning bidder's offer and bid tenders of other participants
2. Letter of Awards/Acceptance
3. Performance Bond of Winning Bidder

Negotiated Contract – Infra:

1. Authority to Enter into negotiated contract
2. Contract Documents, performance bond, and contractor's accreditations
3. Plans and Specifications
4. Program of work and detailed cost estimates

5. Notice to Commence Work
6. Certificate of Acceptance and Inspection Report

Contract thru Public Bidding – Infra

1. All documents needed under negotiated contracts – infra, except authority to enter into negotiated contract
2. Advertisement/call for bid
3. Abstract of bids supported by winning bidder's offer and bid tenders of other participants
4. Letter of awards/acceptance of bid/proposal

Succeeding Payment for Repairs:

1. Bill of Creditor and progress report of accomplishment
2. Inspection Report

Payment for Change or Extra with Order and Contract Price Adjustment:

1. All documents under Negotiated Contract – infra, Contract through Public Bidding – infra and succeeding payment
2. Certificate of Completion and Final Acceptance
3. Certificate of Final Inspection and Contractor's affidavit regarding payment of laborers and materials

Claims for Repairs:

1. Repairs through Negotiated Contract and Public Bidding, refer to Negotiated Contract – infra; Contract thru Public Bidding – Infra, except plans and specifications
2. Job order/contract
3. Waste materials report
4. Certificate that damage is due fair wear and tear, and, not due to negligence
5. Guaranty of the repairman
6. Pre/post repair inspection by unit auditor if the amount is below P5,000.00, or, by COA if the amount exceeds P5,000.00

GLOSSARY OF TERMS

ABSTRACT OF CANVASS / QUOTATION	This is a summary of price quotations as certified by the prospective suppliers. The Abstract of Canvass should indicate the most advantageous terms for the agency.
ACTUAL ITINERARY OF TRAVEL	This refers to the travel details, which include the route taken, the time of departure & arrival, the means of transportation and the costs incurred.
ACCOUNTABILITY	An obligation imposed by law, administrative order, or regulation, upon officials of an agency to render an accounting to another official for funds or property entrusted to him/her, whether agency owned, leased or acquired by loan from any source through the maintenance of records and submission of prescribed reports. Accountability also includes the responsibility for the custody, use, care, and safekeeping of property.
ADVICE OF CHECK ISSUED AND CANCELLED (ACIC)	This is a form advising the government depository bank of the checks issued and cancelled by the Agency. It serves as basis for the bank to debit funds against the Agency's available cash allocation.
ALLOTMENT	This is the authorization issued by DBM to government agencies/ offices, which allows them to incur obligations, for specified amounts within the legislative appropriations.
APPROVED MEMORANDUM FOR THE ACTIVITY	This is a memorandum that contains the concept / design of the activity. It must be duly approved by the Head of the Agency/Secretary/designated authority.
APPROPRIATION	This is an authorization made by law or other legislative enactment directing the payment of goods and services out of government funds under specified conditions or for special purposes.
ACQUISITION COST	This is the original cost of an asset to the Government, which is the amount recorded in the financial and accounting records. This includes all costs incurred to bring the asset to a form and location suitable for its intended use.
ACTUAL PHYSICAL INVENTORY	This is the actual count of items in inventory, as contrasted with accepting the values shown on accounting records
ASSET	This is a tangible or intangible item owned by the government which would have probable economic benefit that can be obtained or controlled by a government entity.

**AUDIT OBSERVATION
MEMORANDUM (AOM)**

This is a written notification to the agency head and concerned officer/s informing of deficiencies noted in the audit of accounts, operations or transactions and requiring comments thereto and/or submission of documentary and other information requirements within a reasonable period. (2009 RRSA)

**AUTHORITY TO GRANT
CASH ADVANCE**

This is a written Office Order designating bonded personnel from the requesting unit to act as a Special Disbursing Officer (SDO) and authorizing him/her to handle the cash advance.

BANK CERTIFICATE

This is a document that is signed by a bank official which confirms the balances due to/or from a company on a specific date.

BOARDING PASS

This is a document provided by an airline during check-in which gives permission to the passenger to board the airplane. It identifies the passenger, the flight number, the place of boarding and destination, and the date and time of departure.

BOOKS OF ACCOUNTS

This shall consist of: a) records for recording transactions in chronological order, known as the journals or books of original entry, and b) records for classifying and summarizing the effects of the transactions on individual accounts, known as general/subsidiary ledgers or books of final entry.(NGAS Manual).

BOOK VALUE

This is the net amount at which an asset or group of assets is carried on the books of account. It equals the gross amount of any asset minus any depreciation, amortization, or impairment costs made against the asset.

BUDGET PROPOSAL

This is the summary of budgetary requirements solely intended for the activity, and subject to the approval and availability of funds of the agency.

CASH ADVANCE

These are advances made to officers and employees, LGUs, departments, bureaus, and other offices of the National Government, and Government Owned and/or Controlled Corporations for payment of authorized official expenditures and transfers, subject for liquidation.

CAPITAL ASSET

These are assets including land, structures, equipment, and intellectual property (including software) that have an estimated useful life of greater than two years.

**CERTIFICATE OF TRAVEL
COMPLETED**

This is an attestation by the official or employee concerned that the travel authorized has been completed. It is corroborated by evidence of travel completed such as: a) used plane tickets; b) certificate of appearance; c) travel authority / travel order; and d) other necessary supporting documents.

COMMISSION ON AUDIT (COA)	COA is an independent constitutional commission established by the Constitution of the Philippines. It has the primary function to examine, audit and settle all accounts and expenditures of the funds and properties of the Philippine government. As a government office under the Office of the President of the Republic of the Philippines, OPAPP subscribes to the rules and regulations of the COA with regards to allowable fund disbursement that will promote the national government's policy of promoting sound, efficient and effective management and utilization of government funds.
DAILY SUBSISTENCE ALLOWANCE (DSA)	This is an allowance for meals or sustenance of an official or employee travelling on official business.
DELIVERY RECEIPT	This document is typically signed by the receiver of a shipment to indicate that he/she has in fact received the item being shipped and have taken possession of it.
DEPRECIATION	This refers to the systematic and rational allocation of the acquisition cost of an asset, less its estimated salvage or residual value, over the asset's estimated useful life.
DETAILED SUMMARY OF EXPENSES	This is a summation of various expenses incurred during the activity. It indicates the appropriate account code for specific expenses incurred, duly signed by the person who prepared the summary and certified correct by his immediate head and approved by the Finance and Administrative Services Director.
DETAILED WORK AND FINANCIAL PLAN	This is a summary of specific works to be accomplished with corresponding costs for a certain project or program.
DIRECT COST	These are costs incurred by the IRS that can be specifically identified with a single cost object (program, activity, or output). Such costs include salaries, other benefits, materials, and supplies used in the workplace.
DISBURSEMENT	This is a settlement of government payables/ obligations by cash or check. This shall be covered by Disbursement Voucher (DV) Petty Cash Voucher (PCV).
DISBURSEMENT VOUCHER	This is a form used to document a particular disbursement. It is the basis for the preparation of a check. The DV shall be used by all government entities for all money claims. It shall be prepared in triplicate copies.
EQUIPMENT	This is a Tangible nonexpendable personal property, including exempt property, charged directly to the award and having a useful life of more than one year and an acquisition cost of P5,000 or more per unit. However, consistent with recipient policy, lower limits may be established.

FINANCE AND ADMINISTRATIVE SERVICES

This unit is tasked with ensuring that all of OPAPP's financial transactions follow the government and office promulgated laws, policies, and guidelines.

GASOLINE

This refers to the cost of the gasoline, oil and lubricants consumed by the government vehicles in connection with official operation and/or activity.

GENERAL LEDGER

This is a fiscal record maintained by the Agency that reflects the peso values of assets on hand. The general ledger is the primary record against which all other property financial records are balanced.

GRANTS AND DONATIONS

This is the amount of donations to other government agencies or non-government organizations, individuals and other institutions. This also encompasses reparations and gifts given under a particular project or program, general budget support or for any purposes.

INSPECTION AND INVENTORY REPORT OF UNSERVICEABLE PROPERTIES

This report is used to drop from the books, unserviceable properties carried in the fixed asset accounts and inventory accounts. The unserviceable properties are destroyed, sold at public auction, or transferred without cost to another agency.

INVENTORY ADJUSTMENT

These are changes made to the official accountable property records when physical counts and records do not agree.

INVOICE RECEIPT

This is prepared when funds or properties are transferred from one officer to another officer or from an outgoing officer to his successor.

JOURNAL ENTRY VOUCHER (JEV)

This is prepared by the Accounting Unit based on the transaction documents presented. Journal Entry Voucher reflects accounting journal entries and serves as the basis for recording the transactions in the appropriate journals. The JEV is used for recording transactions in the General Journal. Its use shall be limited to transactions that cannot be entered in the Special Journals. It contains columns for explanation of the transactions, the account codes, and debit and credit money columns.

LIQUIDATION

This is the process by which an employee or official settle or clear up the cash advance granted to him by summarizing the expenses incurred for an authorized purpose certified by the official receipts and its supporting documents .

LIQUIDATION REPORT

This report is prepared by the employee or official specifying the activity to where the cash advance was used, the amount granted, the reference number such as check number, disbursement number. It is certified by the claimant as to its correctness, certified by his immediate supervisor as to the purpose of travel/ cash advance duly accomplished and certified by the Accounting Unit Head as to completeness of supporting documents.

MEMORANDUM OF AGREEMENT (MOA)	This is a written document of agreement with specific terms entered into voluntarily by the parties to mutually work together on an agreed project.
NON-GOVERNMENTAL ORGANIZATION (NGO)	This is a non-profit, voluntary organization committed to the task of socio-economic development and established primarily for services such as assisting citizens or people's organizations in various ways by educating, training, or giving funds to them. This shall include foundations created for the same purpose.(COA Circular 2007-001).
NOTICE OF SUSPENSION	This is a temporary disallowance of a transaction which appear illegal, improper or irregular unless satisfactorily explained/justified by the responsible officers or until the requirements on matters raised in the course of audit are submitted or complied with (2009 RRSA).
OBLIGATION	This is a commitment by government agency/office arising from an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money. A government agency/office is authorized to incur obligations only in performance of activities which are in pursuit of its functions and programs authorized in appropriation acts/ laws within the limit of the allotment.
OBLIGATION REQUEST	This is the form generated by the NGAS. It contains the requested amount and its purpose or description. It is used to record allotments received and to request for obligation charged against the allotments. It is also used to summarize obligations incurred and to monitor the balance of unobligated allotments. It is prepared by function, and project for each fund and allotment class.
PEOPLE'S ORGANIZATION (PO)	This is an independent community and/or class-based association established to protect and advance the interest of specific causes or sectors, e.g. labor, farmer, fisherman, women, children, civic organizations. (COA Circular 2007-001).
PER DIEM	This is a specific amount of money that the agency gives to an employee or official covering travel expenses.
POST-PAYMENT TRANSACTIONS	These are financial transactions requiring payment after the goods have been delivered or services have been rendered by suppliers. These comprise expenses which were actually incurred. This is in contrast with prepayments, where goods and services are paid before they are due.
PROPERTY, PLANT AND EQUIPMENT	These are tangible assets that have a useful life of 2 or more years. These are not intended for sale in the normal course of business, but rather, are intended for use or are available for use by the entity.

PROPOSED ITINERARY

This is a record of the proposed trip showing the estimated time of departure and arrival and the approximate amount of fare to be incurred.

PURCHASE REQUEST

This is used to request purchase of inventories/items not available on stock. This shall be the basis for preparing the purchase order.

QUOTATIONS

This is a form given by prospective suppliers, naming the goods or services and the offers or prices so named.

RENTALS

This refers to the expenses on lease for the use of facilities, vehicles, equipments or office space.

REPORT OF DISBURSEMENT

This is prepared by the Liquidation Officer. This summarizes the liquidation reports received and checked for a particular month. Correctness of this report is certified by the Administrative Officer. This report is forwarded to the Accounting Unit for the preparation of the Journal Entry Voucher.

SUBSIDIARY LEDGER

This is a book of final entry containing the details or breakdown of the balance of the controlling account appearing in the General Ledger.

SUPPLIES

This refers to the cost and value of all office supplies used in connection with a government operation and activity.

**SUPPLIES AVAILABILITY
INQUIRY (SAI)**

This is used to inquire on the availability of supplies on stock from the Property & Supplies Section.

TRAVEL AUTHORITY

This is a document which ensures that the travel is an authorized government business.

TRIP TICKET

This form specifies the authorized passenger/s for a particular authorized trip, the name of the driver, the vehicle assigned and the quantity of fuel consumed.

USEFUL LIFE

This is an estimate of the average number of years an asset is considered usable before its value is fully depreciated.

APPENDICES

Appendix A

Accounting Code

ACCOUNT TITLE	ACCOUNT TITLE
Maintenance and Other Operating Expenses (MOOE)	
780	Advertising Expenses
971	Bank Charges
775	Cable, Satellite, Telegraph and Radio Expenses
793	Consultancy Expenses
878	Donations
767	Electricity Expenses
761	Fuel, Oil & Lubricants
893	Insurance Expenses
774	Internet Expenses
768	LPG Expenses
755	Office Supplies Expense
799	Other Professional Services (Honoraria & Notary Fee)
786	Other Supplies Expenses (Dues & Subscriptions)
771	Postage & Deliveries Expenses
781	Printing Expenses
782	Rent/Lease Expenses
822	Repairs & Maintenance – Furniture & Fixtures
841	Repairs & Maintenance – Land Transport Equipments
820	Repairs & Maintenance – Leasehold Improvements
821	Repairs & Maintenance – Office equipments
823	Repairs & Maintenance – Technical & Scientific Machineries & Equipments (IT)
783	Representation Expenses
772	Telephone Expenses – Landline
773	Telephone Expenses – Mobile
753	Trainings & Scholarship Expenses
752	Travel Expenses – foreign
751	Travel Expenses – Local
766	Water Expenses
Capital Outlay (CO)	
227	Books
775	Cable, Satellite, Telegraph and Radio Expenses
229	Communication equipment
222	Furniture and Fixtures
221	Office equipment
755	Office Supplies Expen
250	Other Property Plant & Equipment
223	Technical and Scientific Machineries Equipments (IT)

Unit Codes

LIST OF UNIT CODES	
CODE	OFFICE
A1.2	OFFICE OF THE SECRETARY
A1.3.3	USEC - OPERATIONS
A1.3.2	USEC - BANGSAMORO PEACE & DEVELOPMENT UNIT (BPDU)
A1.4.3	USEC - POLICY AND INSTITUTIONAL PARTNERSHIP (PIP)
A1.4.1	ASEC - PLANNING AND COMPLIANCE UNIT (PCU)
A1.4.2	ASEC - BANGSAMORO PEACE & DEVELOPMENT UNIT (BPDU)
A1.4.4	ASEC - PROGAMS
A.1	FINANCE AND ADMINISTRATIVE SERVICES (FAS)
A.10	PROJECT DEVELOPMENT UNIT (PDU)
A.2.1	POLICY AND COMPLIANCE UNIT (PCU)
A.2	PEACE ACCORD MONITORING SECRETARIAT (PAMS)
A.3	PEACE INTEGRATION UNIT (PIU)
A.4	COMMUNICATIONS GROUP (COMM GROUP)
A.6	GPH-MNLF/MINDANAO AFFAIRS OFFICE
A.7	PEACE DEVELOPMENT UNIT – PLV
A.7.1	PEACE DEVELOPMENT UNIT – PMU
A.8	GPH-MILF
A.9	GPH-CNN
A.12	MANAGEMENT INFORMATION SYSTEM (MIS)
A1.2.1	SOCIAL MOBILIZATION UNIT (SOCMOB)
A1.2.2	LIAISON UNIT

Appendix B

Checklist for Minimum Supporting Documents for the Claims of Expenses and Liquidation

SUBJECT/EXPENSES	SUPPORTING DOCUMENTS
Liquidation	<ul style="list-style-type: none"> a. Liquidation Voucher (2 Copies) Copy of DV, Check and OBR b. Detailed Summary of Expenses with expense code and attached with receipts and supporting documents c. Copy Approved/Pre-Audited (Finance/COA) Budget <p>If Travel:</p> <ul style="list-style-type: none"> d. Copy of approved/Pre-Audited of Finance /COA Proposed Itinerary of Travel e. Travel Authority f. Activity Report
Office Supplies	<p>Charged to Petty Cash Fund</p> <ul style="list-style-type: none"> a. Requisition and Issue Slip (RIS) b. Approved Purchase Request c. Abstract of Canvass with attached at least 3 quotations (P 1,000.00 and above)- in aggregate amount d. Official Receipt e. Inspection and Acceptance Report f. Certificate of Emergency Purchase (if urgent need) g. Inventory Custodian Slip (ICS) for items with more than 1 year of life expectancy <ul style="list-style-type: none"> • Supplies/purchases should be itemized
	<p>Other Supply /Purchases Expense</p> <ul style="list-style-type: none"> a. Requisition and Issue Slip b. Approved Purchase Request c. Purchase Order (3 copies)with P.O number d. Abstract of Canvass with at least 3 quotations (P 1,000.00 and above) attached - aggregate amount e. Sales Invoice f. Delivery Receipt g. Official Receipt h. Inspection and Acceptance Report i. Inventory Custodian Slip for items with more than 1 year of life expectancy j. Certificate of emergency purchase (if urgent need)

	<p>Purchase thru Exclusive Distributor</p> <ol style="list-style-type: none"> a. Certificate of Exclusive Distributor b. Certification that there are no sub-dealers selling at lower prices and no suitable substitute are available <ul style="list-style-type: none"> • Supplies should be all itemized
Printing Expenses	<ol style="list-style-type: none"> a. Approved Job Request b. Job Order (3 copies) with J.O number c. Abstract of Canvass with at least 3 quotations (P 1,000.00 and above) attached - aggregate amount d. Billing Statement e. Official Receipt f. Inspection and Acceptance Report
Postage and Deliveries	<ol style="list-style-type: none"> a. Approved Job Request b. Official Receipt
Fuel, Oil and Lubricant	<ol style="list-style-type: none"> a. Approved Trip Ticket b. Official Receipt
Meals (During Meeting)	<ol style="list-style-type: none"> a. Official Receipt b. Attendance Sheet c. Purpose of Meeting
Meals and Snacks (During the Activity)	<ol style="list-style-type: none"> a. Notarized Contract (Catering Services) b. Official Receipt c. Attendance Sheet d. Billing Statement e. Abstract of Canvass with at least 3 quotations (P 1,000.00 and above) attached - aggregate amount <p>Other supporting documents: Approved Memo/Letter re Activity</p>
Hotel Accommodation	<ol style="list-style-type: none"> a. Letter of Authority (for on account) b. Guest Folio c. Billing Statement d. Travel Authority (if outside Metro Manila)/Memo or Approved Activity if Metro Manila e. Official Receipt f. Contract if (Banquet/live-in/live-out) training f. Abstract of Canvass with at least 3 quotations (P 1,000.00 and above) attached - aggregate amount
Transportation	<p>Within Metro Manila</p> <ol style="list-style-type: none"> a. Authority to Claim Transportation (Office Order) b. Official Receipt c. Travel Reimbursement Form/OB Slip

Advertising	<ul style="list-style-type: none"> a. Advertising Contract b. Billing Statement c. Affidavit of Publication d. Original Copy of Receipt or invoice with TIN
Telephone Bills	<ul style="list-style-type: none"> a. Certification that all calls are official b. Statement of Account c. Official Receipt
Electricity (Meralco) Bills	<ul style="list-style-type: none"> a. Certification b. Statement of Account c. Official Receipt
Internet Bills	<ul style="list-style-type: none"> a. Certification b. Statement of Account c. Official Receipt
Water Bills	<ul style="list-style-type: none"> a. Certification b. Statement of Account c. Official Receipt
Post Paid Cellular Phone Bills	<ul style="list-style-type: none"> a. Certification that all calls and texts are official b. Statement of Account Official Receipt c. Justification for other expenses with the corresponding supporting documents if other charges are official in nature
Pre-Paid Cellphone Card	<ul style="list-style-type: none"> a. Purchase Request b. List of recipients (with signatures) c. Official Receipt d. Inspection and Acceptance Report
Photocopy	<ul style="list-style-type: none"> a. Job Request or Certification with Purpose b. Copy of documents c. Official Receipt
Gasoline	<p>Government Vehicle</p> <ul style="list-style-type: none"> a. Trip Ticket b. Official Receipt <p>Private Vehicle</p> <ul style="list-style-type: none"> a. Rental Agreement b. Justification for gasoline expenses c. Official Receipt
Local Travel	<p>Cash Advance</p> <ul style="list-style-type: none"> a. Duly Approved Special Order or Authority to Travel (indicate period covered inclusive of travel time and with Office Order no.) b. Proposed Itinerary of Travel c. Proposed Budget and Authority to Hold Cash Advance (with other expenses) d. Invitation (from other agencies/ offices)

	<p>Other supporting document:</p> <ul style="list-style-type: none"> e. Approved memo/letter re Activity <p>If Liquidation:</p> <ul style="list-style-type: none"> f. Travel Authority g. Actual/Post Itinerary of Travel h. Certificate of Appearance (from the organizer) i. Certificate of travel completed duly signed by the person who travelled, and, by the Unit Head/ Head of the Office j. Ticket for airfares or bus fares with the corresponding boarding passes, terminal fees (In case of lost tickets a certification from the airlines/bus company shall be required.) k. Official receipts for actual expenses
	<p>Local Travel (within the 50 km. radius)</p> <ul style="list-style-type: none"> a. Shall be entitled to 400 pesos a day. The same shall include the transportation and food allowances for the day <p>Local Travel (within Metro Manila)</p> <ul style="list-style-type: none"> a. Shall be based on the internal policies set by the management in giving transportation allowances to a person/s who would travel within the area of official destination
<p>Foreign Travel</p>	<p>Cash Advance</p> <ul style="list-style-type: none"> a. Duly approved special order or Authority to Travel (indicate period covered inclusive of travel time and with Office Order no.) b. Proposed Itinerary of travel c. Proposed Budget and Authority to Hold Cash Advance (with other expenses) d. Invitation (from the host country) b. Copy of foreign exchange rate from Bank or Newspaper c. Copy of Daily Subsistence Allowance (DSA) from UNDP (website: www.undp.org.ph) <p>If Liquidation:</p> <ul style="list-style-type: none"> e. Travel Authority f. Actual/Post Itinerary of Travel g. Certificate of Appearance (from the host country) h. Certificate of travel completed duly signed by the person who travelled and by the Head of the Office

	<ul style="list-style-type: none"> i. Ticket for airfares with the corresponding boarding passes, terminal fees (In case of lost tickets a certification from the airlines company shall be required.) j. Photocopy of passport of the person who travelled indicating time of arrival and departure <ul style="list-style-type: none"> • Official receipts for actual expenses • Foreign exchange rate receipt
Plane Ticket Issuance	<ul style="list-style-type: none"> a. Travel Authority <p>For rebooking:</p> <ul style="list-style-type: none"> b. Justification
Equipment and Furniture	<ul style="list-style-type: none"> a. Requisition and Issue Slip b. Purchase Request c. Purchase Order (3 copies) d. Abstract of Canvass with attached at least 3 quotations (P 1,000.00 and above)- in aggregate amount e. Sales Invoice f. Delivery Receipt g. Official Receipt h. Inspection and Acceptance Report i. Acknowledgement Receipt of Equipment (ARE) j. Certificate of emergency purchase (if urgent need)
Training/Seminar Registration Fee	<ul style="list-style-type: none"> a. Duly approved special order/Travel Authority b. Invitation and Programme c. Official Receipt <p>Other supporting document:</p> <ul style="list-style-type: none"> d. List of participants
Subscription	<ul style="list-style-type: none"> a. Notarized Subscription Contract b. Billing Statement c. Official Receipt
Repair	<p>Charged to Petty Cash Fund</p> <ul style="list-style-type: none"> a. Pre and Post Inspection Report b. Job Request c. Official Receipt <p>If with replacement part:</p> <ul style="list-style-type: none"> d. Waste Materials Report e. Inspection and Acceptance Report <p>Direct Payment</p> <ul style="list-style-type: none"> a. Pre and Post Inspection b. Job Request c. Job Order (3 copies)

	<ul style="list-style-type: none"> d. Abstract of Canvass with at least 3 quotations (P 1,000.00 and above) attached - in aggregate amount e. Sales Invoice f. Inspection Report (if purchased replacement for the parts) g. Waste Materials Report (for the replacement parts)
Internet rental	<ul style="list-style-type: none"> a. Certification citing the purpose of internet rental b. Official Receipt
Video Editing	<ul style="list-style-type: none"> a. Job Request b. Abstract of Canvass with at least 3 quotations (P 1,000.00 and above) attached - in aggregate amount c. Official Receipt
Promotions and Salary Differential	<ul style="list-style-type: none"> a. Approved appointment or Notice of salary adjustment b. Certificate of Service or Daily time record c. Certificate of assumption
Commutation of Leave	<ul style="list-style-type: none"> a. Approved application for leave b. Certification of available leave credits c. Clearance in excess of 30 days d. Medical certificate if sick leave or maternity leave e. Marriage contract for first maternity leave
Terminal Leave	<ul style="list-style-type: none"> a. Approved application for leave b. Complete service record c. Clearance from money, property and legal accountability d. Ombudsman Clearance e. Statement of assets and liabilities f. Copy of last appointment g. If due to retirement, copy of appointment showing highest salary received if salary under last appointment is not the highest h. Additional requirement in case of field employees <ul style="list-style-type: none"> h.1. Clearance from Central Office h. 2. Clearance from the office of last assignment
Retirement Pay (Optional)	<ul style="list-style-type: none"> a. All under terminal leave b. GSIS retirement gratuity adjudication c. GSIS Certificate clearance
Overtime	<ul style="list-style-type: none"> a. Certificate of service or Daily Time Record b. Authority to render overtime service

	<ul style="list-style-type: none"> c. Accomplishment Report signed by the employee and supervisor
Public Bidding	<ul style="list-style-type: none"> a. Abstract of bids supported by winning bidder's offer and bid tenders of other participants b. Letter of Awards/acceptance c. Performance bond of winning bidder
Negotiated Contracts-Infra	<ul style="list-style-type: none"> a. Authority to enter into negotiated contract b. Contract documents, performance bond and contractor's accreditations c. Plans and specifications d. Program of work and detailed cost estimates e. Notice to commence work f. Certificate of acceptance and inspection report
Contract thru Public Bidding - Infra	<ul style="list-style-type: none"> a. All under negotiated contracts-infra except authority to enter into negotiated contract b. Advertisement/call for bid d. Abstract of bids supported by winning bidder's offer and bid tenders of other participants c. Letter of awards/acceptance of bid/proposal
Succeeding Payment	<ul style="list-style-type: none"> a. Bill of creditor and progress report of accomplishment b. Inspection Report
Payment for Change or Extra w/ Order and Contract Price Adjustment	<ul style="list-style-type: none"> a. All under Negotiated contract-infra, Contract thru Public Bidding-infra and Succeeding payment b. Certificate of Completion and Final Acceptance c. Certificate of Final Inspection and Contractor's Affidavit re payment of laborers and materials
Claims for Repairs	<ul style="list-style-type: none"> a. Repairs thru Negotiated Contract and Public Bidding refer to Negotiated Contract-Infra, Contract thru Public Bidding-Infra (except plans and specifications) b. Job order/contract c. Waste material reports d. Certificate that damage is due to fair wear and tear and not due to negligence e. Guaranty of the repairman f. Pre/post-repair inspection by unit auditor if amount is below P 5,000.00 or by COA if

	<p>the amount exceeds P 5,000.00</p>
Fund Transfer	<ul style="list-style-type: none"> a. Notarized MOA with Terms of Reference (TOR) b. Supporting Documents listed in the TOR c. Report of Check Issued and Report of Disbursement verified by Resident Auditor <p>Additional requirements if Non Government Organization (NGO) and Peoples Organization (PO):</p> <ul style="list-style-type: none"> a. Security and Exchange Commission(SEC)or Cooperative Development Authority (CDA) or Department of Labor or Employment (DOLE) depending on the nature of the service required to be rendered b. Copy of Latest Articles of Incorporation c. Audited Financial Report for the past 3 years d. Disclosure of ownership e. Complete project proposal approved and signed by its officers f. List of previous projects with fund source g. Work and Financial Plan h. Sworn of affidavit of no relation
Financial Assistance	<ul style="list-style-type: none"> a. Approved Letter of Request <p>If NGO or PO additional requirements: same of the above, fund transfer for NGO/PO</p>
Service Provider (Organization)	<ul style="list-style-type: none"> a. Notarized MOA or Contract with Terms of Reference (TOR) <p>If NGO or PO additional requirements: same of the above, fund transfer for NGO/PO</p> <ul style="list-style-type: none"> b. Official Receipt
Notarial Fee	<ul style="list-style-type: none"> a. Official Receipt (OR) b. Attachment of MOA/Contracts and or Agreements

Form 1 ABSTRACT OF CANVASS



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

ABSTRACT OF CANVASS

QTY.	UNIT	DESCRIPTION	ITEM CANVASSED:		
			Canvass 1	Canvass 2	Canvass 3
		TOTAL AMOUNT	Php	Php	Php
JUSTIFICATION:					
Prepared by:		Recommending Approval:		Approved by:	

Form 3 - ACKNOWLEDEMENT RECEIPT



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

ACKNOWLEDGEMENT RECEIPT OF CASH

Received from OPAPP the amount of _____
_____ (Php _____)
representing payment for _____
during the _____ on _____
at _____.

Received by:

Printed Name Below Signature

Date: _____

Form 4 – ATTENDANCE SHEET



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

ATTENDANCE SHEET

Activity/Event:	Name	Contact Details/Email Address	Date:		Position/Designation	Signature
			Office			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

Form 5 – FOR BUDGETARY REQUIREMENTS



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

BUDGETARY REQUIREMENTS

PARTICULARS		AMOUNT
Travel		
Accommodation		
Ticket		
Gasoline		
Representation		
Rentals		
Vehicles		
Equipments		
Facilities		
Supplies		
Printing		
Communication		
Advertising		
Grants and Donations		
Laptop		
Camera		
Printer		
TOTAL		
Prepared by:	Recommending Approval:	Approved by:
Name and Signature	Unit Director	Authorized Representative

Form 6 - CERTIFICATION



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

CERTIFICATION

This is to certify that all calls and text messages from Globe/Smart/Sun Mobile No. _____ under Account No. _____ for the billing period _____ - _____ were all official in nature in connection with the activities and functions of the _____ (unit) of OPAPP.

This certification is being issued in accordance with the usual auditing and accounting rules and regulations.

Certified by:

Printed Name and Signature

Position: _____

Unit: _____

Date: _____

Noted by:

FAS Director

Form 7 - CHECKLIST FOR ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT

 <p style="text-align: center;">Republic of the Philippines <i>Office of the President</i> OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS</p> <p style="text-align: center;">Checklist for Acquisition Of Property, Plant and Equipment</p>		
Documentary Requirements	Complete	Incomplete
Job Request		
Abstract of Canvass with Atleast 3 Quotations		
Bidding Certificate		
Job Order		
Delivery Receipt		
Sales Invoice		
Inspection Report and Acceptance Report		
Acknowledgement Receipt of Equipment		
Remarks:		
Reviewed by: _____ Date: _____		

Form 8 - CHECKLIST FOR EMERGENCY PURCHASE

 <p style="text-align: center;">Republic of the Philippines <i>Office of the President</i> OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS</p> <p style="text-align: center;">Checklist for Emergency Purchase</p>		
Documentary Requirements	Complete	Incomplete
Supply Availability Inquiry		
Requisition and Issue Slip		
Purchase Request		
Abstract of Canvass with Atleast 3 Quotations		
Purchase Order		
Delivery Receipt		
Sales Invoice		
Inspection Report and Acceptance Report		
Certificate of Emergency Purchase		
Acknowledgement Receipt of Equipment		
Remarks:		
Reviewed by: _____	Date: _____	

Form 9 - CHECKLIST FOR REPAIR AND MAINTENANCE OF MOTOR VEHICLE

 <p style="text-align: center;">Republic of the Philippines <i>Office of the President</i> OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS</p> <p style="text-align: center;">Checklist for Repair and Maintenance of Motor Vehicle</p>		
Documentary Requirements	Complete	Incomplete
Pre and Post Inspection		
Job Request		
Abstract Of Canvass with Atleast 3 Quotations		
Job Order		
Delivery Receipt		
Sales Invoice		
Inspection Report and Acceptance Report		
Waste Materials Report		
Remarks:		
Reviewed by: _____ Date: _____		

Form 10 - CHECKLIST FOR REPAIR AND MAINTENANCE OF PROPERTY PLANT AND EQUIPMENT

 <p align="center"> Republic of the Philippines <i>Office of the President</i> OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS Checklist for Repair and Maintenance of Property, Plant and Equipment </p>		
Documentary Requirements	Complete	Incomplete
Pre and Post Inspection		
Job Request		
Abstract Of Canvass with Atleast 3 Quotations		
Job Order		
Delivery Receipt		
Sales Invoice		
Inspection Report and Acceptance Report		
Waste Materials Report		
Remarks:		
Reviewed by: _____	Date: _____	

Form 11 - CHECKLIST FOR TICKET FOR TRAVEL

 <p style="text-align: center;">Republic of the Philippines <i>Office of the President</i> OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS</p> <p style="text-align: center;">Checklist for Ticket for Travel</p>		
Documentary Requirements	Complete	Incomplete
Travel Authority		
Abstract of Canvass with Atleast 3 Quotations		
Copy of the Ticket		
Boarding Pass		
Statement of Account		
Remarks:		
Reviewed by: _____	Date: _____	

Form 12 - CONTRACT OF LEASE

CONTRACT OF LEASE

KNOW ALL MEN BY THESE PRESENTS:

This Contract of Lease made and entered into this _____ day of _____, 20____
at _____ by and between:

_____ of legal age, Filipino, with residence and postal
address at _____, Philippines, herein
referred to as **LESSOR**.

-and-

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS, with address at 7th Floor, Agustin 1
Building, F. Ortigas Jr. Road, Ortigas center, Pasig City, herein referred to as **LESSEE**.

(write details here)

LESSOR

LESSEE

CERTIFIED FUNDS AVAILABLE:

Form 14 - DISBURSEMENT VOUCHER

DISBURSEMENT VOUCHER				No.
OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS				Date:
Agency Name				
MODE OF PAYMENT <input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADS <input type="checkbox"/> Others:				
Payee		TIN/Employee No.		
Address		Responsibility Center		
		Office/Unit/Project	Code	
Explanation				Amount
A Certified		B Approved Payment		
€ Cash Available € Subject to Authority to Debit Account (when applicable) € Supporting documents complete				
Signature		Signature		
Printed name		Printed name		
Position		Position		
	(Head Accounting Unit/Authorized Representative)		(Agency Head/Authorized Representative)	
Date		Date		
C Received Payment		JEV No.		
Check/ ADA No.		Date:	Bank Name:	
Signautre		Date:	Printed Name:	Date:
Official Receipt / Other Documents				

FORM 15 - EQUIPMENT BORROWER'S FORM



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

EQUIPMENT BORROWER'S FORM

TO : _____
 FROM : _____
 DATE BORROWED : _____
 SUBJECT : _____
 PURPOSE : _____

(state activity, venue & date)

TO BE RETURNED ON OR BEFORE: _____

This is to request for the use of the following OPAPP Equipment subject to the terms and condition.

UNIT	QTY.	DESCRIPTION	SERIAL/PROPERTY NUMBER

Requested by: _____	Recommending Approval: _____	Approved by: _____
Name and Signature of Borrower	Property & Supply Section Head	Chief Administrative Officer

TERMS AND CONDITION

I do hereby agree to the following terms and condition:

1. That I will return the borrowed property and/or equipment on the agreed date and time of return, promptly and in good condition.
2. That, I will take full responsibility and will be primarily liable for any loss, damages, defects of the property and/or equipment resulting from the transfer and use of the abovementioned property and/or equipment.
3. That, I will pay the depreciated cost of the borrowed property and/or equipment in cases of loss and/or damages resulting in the total malfunction of the property and equipment due to my negligence as confirmed by the findings of the Inspection Committee and the Auditor.
4. That, this agreement shall take effect on the date when the property and/or equipment was borrowed and shall continue to be in force until the deadline of the return of the said property and/or equipment.

Form 18 - INVENTORY CUSTODIAN SLIP



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

INVENTORY CUSTODIAN SLIP						
QTY.	Unit	DESCRIPTION	Unit Amount	Total Amount	INVENTORY ITEM NO.	ESTIMATED USEFUL LIFE
Received by:			Received from:			
_____ (Signature Over Printed Name)			_____ (Signature Over Printed Name)			
_____ (Position/Office)			_____ (Position/Office)			
_____ (Date)			_____ (Date)			

Form 19 - ITINERARY OF TRAVEL



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

ITINERARY OF TRAVEL

<input type="checkbox"/> PROPOSED		<input type="checkbox"/> ACTUAL			
Name:		Position		Monthly Salary:	
Official Station:		Residence			
Purpose/s of Travel:					
Date	Persons/Places to be visited	Time		Means of Transportation	Travelling Allowance
		Departure	Arrival		
TOTAL				Php	
I hereby certify the following:				Submitted and Prepared by:	
<ol style="list-style-type: none"> 1. I have received the foregoing itinerary. 2. The travel is necessary to the service. 3. The period covered is reasonable. 				_____	
Certified by:				Approved by:	
_____				_____	
				HEAD OF THE ORGANIZATION	



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

JOB ORDER				Number No.:		
Name of Dealer/Entity:				Date Prepared:		
Address:				Base of Order/Purpose:		
<i>For the completion of delivery within the period on the opposite blank, from the time this JOB ORDER is received at prices agreed and shown herein.</i>				Authority:		
Ship/Deliver to: Office of the Presidential Adviser on the Peace Process 7/F Agustin Bldg, Emerald Ave., Ortigas Center, Pasig City				Completion/Delivery:		
				Terms of Payment:		
Item No.	Qty.	Unit	PARTICULARS	Unit Price	Total Labor	Total Amount
			SUB-TOTALS			
			10% VAT			
					(Total Amount in Words)	P0.0
Recommending Approval				I hereby certify that the amount of P _____ is available for foregoing purpose		
_____				_____		
Property and Supply Unit				Finance		
Approval				JOB ORDER received:		
_____				By: _____		
Director III, Finance and Administrative Services				Date: _____		

Form 21 - JOB REQUEST



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS
7th Floor, Agustin I Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

JOB REQUEST

Date: _____

Request for:

_____ Emergency Purchase _____ Regular Purchase
 _____ Job Request _____ Repair
 _____ Printing

QTY.	UNIT	PARTICULARS	UNIT PRICE	STOCK ON HAND	PURPOSE/ JUSTIFICATION
Requisitioned by:			Recommending Approval:		
_____			_____		
Requesting Office			Requesting Head		
Approved by:					

Finance and Administrative Director					

Form 22 -LIQUIDATION REPORT

LIQUIDATION REPORT		No.
<u>OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS</u> Agency/Organization Name		Date:
Particulars	Amount	
TOTAL AMOUNT SPENT →		
AMOUNT RECEIVED FROM OPAPP CK# _____ DATED _____ →		
AMOUNT DUE(REFUNDABLE) →		
A Certified: Correctness of the above data	B Certified: Purpose of travel/cash advance duly accomplished	C Certified: Supporting documents complete and proper
_____ Claimant	_____ Immediate Supervisor	_____ Head Accounting Unit

Form 23 - OBLIGATION REQUEST

OBLIGATION REQUEST					No. _____	
OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS					Date: _____	
Agency/Organization Name						
Payee/Office						
Address						
Responsibility Center	Particulars	Allotment Class	P.P.A.	Account Code	Amount	
TOTAL						
A Certified € Changes to appropriation/Allotment necessary, lawful and under my direct supervision. € Supporting documents valid, proper and legal.			B Certified Allotment available and obligated for the purpose as indicated above.			
Signature			Signature			
Printed Name			Printed Name			
Position			Position			
Head Accounting Unit/Authorized Representative			Head Accounting Unit/Authorized Representative			
Date			Date			

Form 24 - OFFICE ORDER FOR GRANT OF CASH ADVANCE



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

OFFICE ORDER

Number :
Series of :
Subject : **GRANT OF CASH ADVANCE**

Pursuant to Section 18 of the Revised Administrative Code and Section 174 of the Government Accounting and Auditing Manual, Volume 1, you are hereby authorized to hold cash advance in the amount of

_____ relative to the

In this connection, you are hereby enjoined to familiarize yourself with the rules and regulations governing the disbursement of government fund.

Name and Signature of Authorized Representative

Form 25 - OFFICE ORDER FOR TRAVEL AUTHORITY



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

OFFICE ORDER

Number :
Series of :
Subject : **TRAVEL AUTHORITY**

This is to authorize the local travel of:

For this purpose, the abovementioned are authorized to incur travel expenses such as actual hotel accommodation, allowances for meals and incidental expenses, plus provision for petroleum, oil and lubricant, communication expenses, supplies and materials needed for the entire activity, provided these are duly supported by applicable documents and complies with the usual accounting and auditing requirements.

Furthermore, the Administrative Services is hereby authorized to provide vehicle for this travel, subject to the terms and conditions specified above.

Approved by:

Name and Signature of Authorized Representative

Form 28 - PURCHASE ORDER



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS
7th Floor, Agustin I Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

PURCHASE ORDER

Appendix 52

PURCHASE ORDER						
Agency _____						
Supplier : _____			P.O. No.: _____			
Address : _____			Date : _____			
TIN : _____			Mode of Procurement: _____			
Gentlemen:						
Please furnish this Office the following articles subject to the terms and conditions contained herein:						
Place of Delivery: _____			Delivery Term: _____			
Date of Delivery: _____			Payment Term: _____			
Stock No.	Unit	Description	Quantity	Unit Cost	Amount	
				₱	₱	
(Total Amount in Words)					₱	
<p>In case of failure to make the full delivery within the time specified above, a penalty of one-tenth (1/10) of one percent for every day of delay shall be imposed.</p> <p style="text-align: right;">Very truly yours,</p> <p>Conforms: _____ Authorized Official</p> <p style="text-align: center;">Signature over Printed Name of Supplier</p> <p style="text-align: center;">Date</p>						
Funds Available _____			ALOBS No. _____			
Chief Accountant			Amount : _____			

Form 29 - PURCHASE REQUEST



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS
7th Floor, Agustin I Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

PURCHASE REQUEST

Appendix 51

PURCHASE REQUEST					
_____ Agency _____					
Department _____		PR No.: _____		Date: _____	
Section _____		SAI No.: _____		Date: _____	
Stock No.	Unit	Item Description	Quantity	Unit Cost	Total Cost
Purpose: _____					
Signature: _____		Requested by: _____		Approved by: _____	
Printed Name: _____					
Designation: _____					

AO 6/15/02

Form 31 - REPORT ON THE PHYSICAL COUNT OF INVENTORIES



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

7th Floor, Agustin I Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

REPORT ON THE PHYSICAL COUNT OF INVENTORIES

(Type of Inventory Item)

At of _____

For which _____ is accountable, having assumed such accountability on _____

(Name of Accountable Officer)

(Official Designation)

(Agency/Office)

(Date of Assumption)

ARTICLE	DESCRIPTION	STOCK NUMBER	UNIT OF MEASURE	UNIT VALUE	BALANCE PER CARD (Quantity)	ON HAND PER COUNT (Quantity)	SHORTAGE/OVERAGE		REMARKS
							Quantity	Value	

Supplies 07

Form 32 - REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

7th Floor, Agustin I Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)

As of _____

For which _____ is accountable, having assumed such accountability on _____

(Name of Accountable Officer)

(Official Designation)

(Agency Office)

(Date of Assumption)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	BALANCE PER CARD (Quantity)	ON HAND PER COUNT (Quantity)	SHORTAGE/OVERAGE		REMARKS
							Quantity	Value	

6E1

2014-05-07

Form 33 - REPORT OF SUPPLIES AND MATERIALS ISSUED



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS
7th Floor, Agustin 1 Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

Appendix 59

REPORT OF SUPPLIES AND MATERIALS ISSUED									
Date: _____						Agency: _____		No. : _____	
To be filled up in the Supply and Property List						To be filled up in the Accounting List			
MIS No.	Responsibility Center Code	Stock No.	Item	Unit	Qty. Issued	Unit Cost	Amount		
Recapitulation:						Recapitulation:			
		Stock No.	Quantity			Unit Cost	Total Cost	Account Code	
I hereby certify to the correctness of the above information.						Posted by/date: _____			

Form 34 - REQUEST FOR VEHICLE



Republic of the Philippines
Office of the President
OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

REQUEST FOR VEHICLE

Requesting Unit:	Date:
Date of Departure:	Time:
Return Date	Time:
Destination:	Route
Passengers:	
1.	6.
2.	7.
3.	8.
4.	9.
5.	10.
Purpose:	
Requested by:	Approved by:
To be accomplished by Approving Authorized Personnel.	
Assigned Driver:	Assigned Vehicle:
REMARKS	

Form 35 - REQUEST FOR PRE-REPAIR



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

REQUEST FOR PRE-REPAIR

Type:	Brand/Model:
Serial/ Engine:	Property No.:
Acquisition Date:	Acquisition Cost:
Date of Last Repair:	Nature of Last Repair:
Attached copy of latest job order:	
Defects/Complaint:	
Nature and scope of work to be done:	
Requested by: _____ Date: _____	
PRE-REPAIR:	
FINDINGS:	
Pre-inspected by: _____ Printed Name and Signature of Authorized Representative	
POST-REPAIR:	
Job Order No. _____	Date: _____
Invoice No. _____	Date: _____
Amount per Job Order _____	Payable Amount: _____
FINDINGS:	
Inspected by: _____	Noted by: _____ Head, Finance and Admin Services

Form 36 - REQUEST FOR QUOTATION



Republic of the Philippines
Office of the President

**OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS
REQUEST FOR QUOTATION**

Sir/Madam:

May I have the honor to request for your best quality and lowest prices available in the open market for the following articles under the condition and terms listed below to be submitted not later than _____.

Please submit your quotation in a sealed envelope. Articles quoted are for immediate delivery F.O.B. Office of the Presidential Adviser on the Peace Process, 5th Floor Agustin 1 Bldg., Ortigas Jr. Avenue, Ortigas Center, Pasig City.

Qty	Unit	Description	Unit Cost	Total Cost

Price(s) quoted for each item(s) at the right maybe accepted or rejected.

1. We hereby agree to furnish within _____ days, the above articles(s) at the price which includes taxes.
2. It is understood that failure to deliver the articles within the time stated above may result in the cancellation of the order without any obligation on the part of the office.
3. Quantity so called for maybe increased or decreased and the demand of the service so requires.

Firm : _____
Nationality : _____
Quoted by : _____

Very truly yours,

Form 37 - REQUISITION AND ISSUE SLIP



Republic of the Philippines
Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

REQUISITION AND ISSUE SLIP

Division: _____ Office: _____		Responsibility Center Code: _____	RIS No.: _____ SAI No.: _____		
Requisition				Issuance	
Stock No.	Unit	Description	Quantity	Quantity	Remarks
Purpose: _____ _____					
Signature Printed Name Designation Date	Requested by:	Approved by:	Issued by:	Received by:	

Form 39 - SUPPLIES AVAILABILITY INQUIRY



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

SUPPLIES AVAILABILITY INQUIRY

Division: Office:		Responsibility Center Code		No.
Stock No.	Item Description	Unit	Quantity	Status of Stock
Purpose/Remarks:				
Inquired by: Signature: Name: Designation: Date:		Status Provided by (Accounting Division) Signature: Name: Designation: Date:		



Republic of the Philippines

Office of the President

OFFICE OF THE PRESIDENTIAL ADVISER ON THE PEACE PROCESS

7th Floor, Agustin I Bldg., F. Ortigas Jr. Ave., Ortigas Center, Pasig City

TRIP TICKET

		Date: _____
A. AGENCY VEHICLE		
Name of Authorized Passengers: _____		
Destination: _____		
Purpose of Trip: _____		

		Official Driver
B. TO BE FILLED-OUT BY OFFICIAL AUTHORIZING USE OF VEHICLE		
1. Name of driver: _____		
2. Vehicle to be used: _____		
C. TO BE FILLED-OUT BY THE DRIVER OF VEHICLE USED		
1. Time of departure from office/garage: _____		
2. Time of return to office/garage: _____		
3. Distance traveled (to and from): _____		
4. Gasoline purchased and used: _____		
a. Balance in tank before trip: _____		
b. Add purchase during the trip: _____		
c. Total: _____		
d. Deduct use during trip: _____		
e. Balance at the end of the trip: _____		
D. SPEEDOMETER READING		
1. At the beginning of the trip: _____		
2. At the end of the trip: _____		
3. Balance (distance traveled): _____		
Authorized and Certified by:		Noted by:
Unit Head		

