

# COA UPDATES

**COA Circular No. 2012-003: Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant, and Unconscionable (IUEEU) Expenditures**

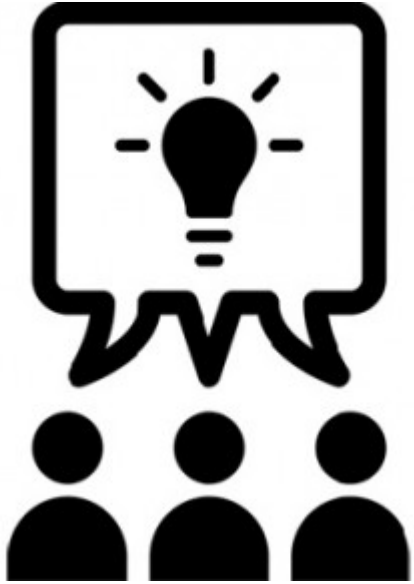
**COA Circular No. 2023-004: Updated Documentary Requirements for Common Government Transactions**

**September 23, 2023**

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**State Auditor IV**



# Session Overview



This session discusses the updated guidelines for the prevention and disallowance of Irregular, Unnecessary, Excessive, Extravagant, and Unconscionable (IUEEU) Expenditures and the updated documentary requirements for common government transactions



# LEARNING OBJECTIVES

At the end of the session, the participants will be able to:



- Know the definition of and identify transaction/s that may fall under IUEEU.
- Identify the updated documentary requirements to support the expenditures of government to facilitate disbursement, liquidation and audit thereof.



# Legal Authority

(Section 2(2), Article IX of the 1987 Constitution)

The COMMISSION shall have ***exclusive authority***, subject to limitation in this article, ***to define the scope of its audit and examination***, establish the techniques and method required therefor, ***and promulgate accounting and auditing rules and regulations***, including those for the ***prevention and disallowance of irregular, unnecessary, excessive, extravagant or unconscionable expenditures or uses of government funds and properties.***



COA Circular-2012 October 19, 2012

# UPDATED GUIDELINES FOR PREVENTION OF IUEE EXPENDITURES

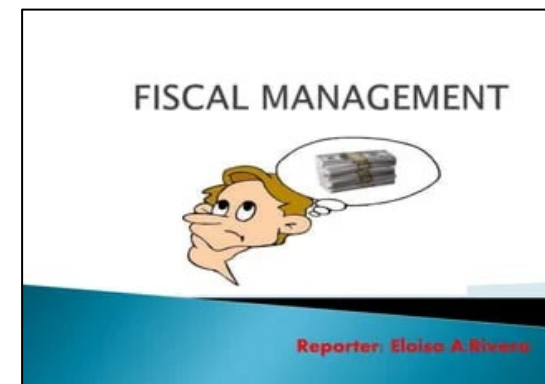


# Fundamental Principles for Disbursement of Public Funds (Section 4 of PD No. 1445)

Financial transactions and operations of any government entity shall be governed by these fundamental principles:



- Existence Of Authority To Spend
- Public Funds/ Property For Public Purpose Only
- Use Of Trust Funds For The Specific Purpose
- Shared Fiscal Responsibility



- Proper Approval Of Disbursements
- Disbursements Supported By Complete Supporting Documents
- Adherence To Laws, Rules & Regulations

Footer





# BASIC CONCEPT

Disbursements without adhering to the fundamental principles for disbursements, the contract may be void, disbursements may be illegal or irregular, personal liability of the contracting parties, and possible commission of technical malversation.

Footer



# Policies on IUEEU

- ❑ Government funds and property should be fully protected and conserved, and that IUEEU expenditures should be prevented
- ❑ The level/ rank of user and missions, size, systems, structure, strategy, skills, style, and nature of operation of a government agency shall be considered in determining whether the expenditures are IUEEU.
- ❑ The interplay of factors, such as, but not limited to urgency of need, time and place of purchase, availability of needed goods, place of origin of goods, volume or quantity, service warranties, and the like and generally accepted industry practices shall be recognized in determining IUEEU.



# WHAT IS IUUEEU (Including Illegal Expenditure)

Irregular/Illegal Expenditure

Unnecessary Expenditure

Excessive Expenditure

Extravagant Expenditure

Unconscionable Expenditure

Footer



# IRREGULAR EXPENDITURES

- Incurred without adhering to established rules, regulations, procedural guidelines, policies, principles or practices that have gained recognition in laws
- Disbursed without conforming with prescribed usages and rules of discipline
- No observance of an established pattern, course, mode of action, behavior, or conduct
- Transaction conducted in a manner that deviates or departs from, or which does not comply with standards set



# CASES OF IRREGULAR EXPENDITURES – Annex A

- Honoraria granted to members of special committees such as an Executive Committee, Program on Awards and Incentives for Service Excellence and Regional Selection and Promotions Board, which are performing functions inherent in the regular functions of the agency. *(COA Decision No. 200826 dated December 24, 2008).*
- Honoraria paid to members of the Bids and Awards Committee (BAC) and Technical Working Group (TWG) in excess of the rates provided for under DBM Budget Circular No. 2004-5A dated October 7, 2005 and for procurement activities pertaining to contracts not yet awarded to the winning bidder *(Joseph Peter Sison, et al. vs. Rogelio Tablang, et al., G.R. No. 177011 dated June 5, 2009)*
- Acceptance of a project as 100 percent complete pursuant to Certificate of Inspection Report when the project was not yet completed *(Manuel Leycano, Jr. vs. COA., G.R. No. 154665, February 10, 2006).*



# CASES OF IRREGULAR EXPENDITURES – Annex A

- Payment of salaries and wages wherein the signatures in the logbook vary with the signatures of the workers in the payroll **(COA Decision No. 2008083 dated September 11, 2008).**
- Hiring of consultants and contractual personnel to perform functions that will exercise control and supervision over regular employees **(CSC Memorandum Circular No. 26, s. 1997/2017 Revised ORAOHRA0 Revised 2018).**
- Payment of rental contracts for service vehicles covering a continuous period of more than 15 days without the authority or approval of the Secretary of the DBM, appropriation and certification of availability of funds **(COA Decision No. 200907 dated February 9, 2009).**



# CASES OF IRREGULAR EXPENDITURES – Annex A

- Including names or initials and/or images or pictures of government officials in the billboard and signages on government programs, projects and properties banned under ***DILG Memorandum Circular No. 20 1001 dated Sep. 23, 2010***
- Acceptance of a project constructed not in accordance with plans and specifications and with noted deficiencies.
- Use of government motor vehicles for private social functions such as receptions, balls, theaters and for other personal purposes; use by spouse, children, friends and the like, of the official entitled thereto, even if they are in the company of said officials; or on Sundays, legal holidays or out of their regular office hours or outside the route of the official or employee, unless properly authorized. ***(A.O. No. 239 dated September 15, 2008).***



# ILLEGAL EXPENDITURES – Incurred in violation of laws

## Examples:

- Payment of claims under a contract awarded not strictly in accordance with Republic Act (RA) 9184
- Payment of contracts (generic terms) without the prior approval or authorization of the local Sanggunian which is required under Section 22 (c) of R.A. No. 7160 (Local Government Code of 1991)

Footer

*Quisumbing, et al. vs. Garcia, et al GR No. 175527 dated Dec. 8, 2008*





# CASES OF ILLEGAL EXPENDITURES – Annex B

- For contracts awarded under an alternative mode of procurement for items that should have undergone complete public bidding process and eventually resulted in overpricing by ₱344,098.50 (*Villanueva, et.al. vs. COA, G.R. No. 151987 dated March 18, 2005*) and (*Nava v Balattao, et al., G.R. 160211 dated August 28, 2006*).



# CASES OF ILLEGAL EXPENDITURES

- Delivery of equipment (generator set) that is not brand new (locally assembled) and does not conform to the specifications called for in the Invitation to Bid (20KVA instead of 15 KVA) (*Ramon T. Lim vs. COA, G.R. No. 130325 elated March 12, 2003*).
- Repair/rehabilitation or construction of multi-purpose building of a specific cooperative composed of private individuals where the lot and building subject of improvement are privately owned (*COA Decision No. 2008-127dated December24, 2008*).
- Entering into contract in an amount way beyond the appropriated amount in violation of Section 85 of P.D. No. 1445(*Hon. Tomas R. Osmeनावs. COA, GR No. 98355dated March2, 1994*).



# UNNECESSARY EXPENDITURES

- Test of prudence or diligence of a good father of a family.
- Objectives and mission of the agency.
- Not dictated by the demands of good government.
- Not essential or can be dispensed with without loss or damage to property.

Note: mission and thrusts of the agency must be considered in determining necessity of expenditure.



# STANDARDS FOR UNNECESSARY EXPENDITURES

## TIME OF NEED

- Two (2) month's requirements of the agency. (Section 27 GP GAA 2022)

## FREQUENCY / NATURE OF USE

- Normal usage/practice.
- Ex.- A warehouse is used as pelota court.

## LOCATION

- Usefulness in the place of usage.
- Ex.-When an airconditioner is in a municipality where there is no electricity.



# CASES OF UNNECESSARY EXPENDITURES – Annex C

- Hiring of consultants whose functions are redundant to the respective functions of concerned officials.
- Purchase of high-end or expensive models/brands of electronic gadgets.
- Continuous repair of vehicles and equipment already considered beyond economic repair.
- Replacement of serviceable structure/equipment.



# CASES OF UNNECESSARY EXPENDITURES

- Hiring of consultants rendering services not aligned/related to the mandate/thrusts of the hiring Agency and/or exceeding the agreed Consultancy period including renewals.
- Construction of buildings and/or procurement of equipment not actually needed or without any intended purpose, or used for purposes other than the intended purpose, not completed and could not be properly maintained or operations sustained.
- Grant of overtime pay for work that is not of urgent nature as to require completion within a specified time or that can be undertaken during regular office hours



# EXCESSIVE EXPENDITURES

- Unreasonable or incurred at an immoderate quantity and exorbitant price.
- Exceeds what is usual or proper.
- Unreasonably high and beyond just measure or amount.
- In excess of reasonable limits.



# STANDARDS FOR EXCESSIVE EXPENDITURES

## PRICE

- Price Paid vs Price Per Canvass is different

## VOLUME DISCOUNTS

- Discounts allowed in bulk purchases are not reflected





# STANDARDS FOR EXCESSIVE EXPENDITURES

## FACTORS TO BE CONSIDERED

- A. Supply and demand forces in the market
- B. Government Price Quotations
- C. Warranty of Products or Special Features
- D. Brand of Products



# CASES OF EXCESSIVE EXPENDITURES – Annex D

- Using expensive thermoplastic materials with longer life span on an asphalt overlay with shorter life span.
- Expenditures for supplies and materials in quantities beyond the needs of the agency for a determinable period resulting in overstocking.
- Purchase of expensive specialized folders and other easily accessible and readily available items which have limited useful life.
- Release of funds to NGOs/POs in excess of the project requirements.



# CASES OF EXCESSIVE EXPENDITURES

- Procurement of materials or items in excess of the requirements which eventually expires such as vaccines, medicines, seeds, fertilizer, pesticides.
- Procurement of materials/items in excess of the requirements which eventually expires such as vaccines, medicines, seeds, fertilizer, pesticides, among others.
- Excessive expenditures in the celebration of Christmas, anniversary and other special occasions.



# EXTRAVAGANT EXPENDITURES

- Incurred without restraints, judiciousness, and economy
- Exceeds the bounds of propriety
- Immoderate, prodigal, lavish, luxurious, waste grossly excessive, and injudicious



# STANDARDS FOR EXTRAVAGANT EXPENDITURES

## Factors to be taken

- Nature of the agencies' operations
- Agency missions
- Profitability
- Financial resources

## Variables

- Footer
- Quality
  - Level or Rank
  - Purpose



# CASES OF EXTRAVAGANT EXPENDITURES – Annex E

- Conduct of out-of-town meetings which can be made within the office premises.
- Payment for rent of expensive halls or rooms in luxury hotels or restaurants used for meetings/seminars and other official functions, except when such hotels or restaurants are used for government-sponsored international conventions, meetings and the like.
- Luxurious furnishings for government buildings, except those intended for showcase, trade and commerce, promotion of arts and culture and use of dignitaries.



# CASES OF EXTRAVAGANT EXPENDITURES

- Installation of highly sophisticated outdoor signs, billboards and neon signs advertising the office, except for banks, trading corporations, hotels, or buildings used for culture and arts.
- Purchase of wines, liquors, cigars and cigarettes, except when served during state functions and government sponsored international conferences and conventions.
- Procurement and use of luxury vehicles by government officials, except those allowed under Section 6 of Administrative Order No. 3 issued on February 27, 2001.



# UNCONSCIONABLE EXPENDITURES

- No sense of what is right, reasonable and just and not guided or restrained by conscience.
- Unreasonable, and immoderate expenses incurred in violation of ethics and morality
- No man in his right sense would make. Nor a fair and honest man would accept as reasonable.

Footer





# CASES OF UNCONSCIONABLE EXPENDITURES – Annex F

- Live-in seminars in five-star hotel with significant number of participants and unreasonable period of time.
- Payment for repairs of government equipment involving significant amount exceeding 100 percent of the current market value price of the same or similar equipment.
- Release of significant amounts to NGOs/POs without evaluating the necessity of the project, the needs of the intended recipients and the reasonableness of the project requirements.



# CASES OF UNCONSCIONABLE EXPENDITURES

- Grant of exorbitant and unreasonable bonuses, allowances and fringe benefits to public officials and employees and members of governing boards.
- Purchase of supplies and materials including agricultural equipment/machineries and other farm inputs in significant quantities far exceeding the requirements and were not actually needed, thus, left idle and unused.



COA Circular ~~2023~~ June 14, 2023

# UPDATED DOCUMENT REQUIREMENTS FOR C GOVERNMENT TRANSACTIONS



# Coverage/Limitation

- a) Cash Advances;
- b) Fund Transfers to Non-Government Organizations/  
People's Organizations/Civil Society Organizations  
(NGOs/POs/CSOs);
- c) Fund Transfers to Implementing Agencies;
- d) Salary;
- e) Allowances, Honoraria and Other Forms of  
Compensation;
- f) Other Expenditures;



# Coverage/Limitation

- g) Extraordinary and Miscellaneous Expenses;
- h) Prisoner's Subsistence Allowance;
- i) Procurement of Goods, Consultancy and Infrastructure Projects (Regardless of Mode of Procurement);
- j) Cultural and Athletic Activities;
- k) Human Resource Development and Training Program;
- l) Financial Expenses;
- m) Legal retainer's Fee; and
- n) Road Right-of-Way (ROW)/Real Property.



# Guidelines

- All claims against government funds shall be supported with complete documentation that shall establish the integrity of the claim.  
*(Section 4.6, PD 1445)*



# Guidelines



- Government agencies may, however, impose additional documentary requirements which are peculiar to their operation.
- The submission of complete supporting documents enumerated under each type of transaction **does not** preclude reasonable questions on the funding, legality, regularity, necessity or economy of the expenditure or transaction, among others and such questions may be raised by any of the signatories to the transactions.



# Repealing Clause



- All provisions of COA Circular No, 2012-001 dated June 14, 2012 which are non inconsistent shall remain in full force and effect.



# Cash Advances

Granting of Cash Advances	Circular No. 2012-001	Circular No. 2023-004
<p>For all types of cash advances except for travel cash advances:</p> <ul style="list-style-type: none"> <li>• Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance).</li> <li>• Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books.</li> <li>• <b>Approved application for bond and/or Fidelity Bond for the year for cash accountability of</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• P2,000 or more</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• P5,001 above or other minimum amount that may be prescribed by the Bureau of the Treasury (upon set-up of new/renewed accountability)</li> </ul>



# Cash Advances

Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Approved contracts (for initial payment)</li> <li>• Approved payroll or list of payees indicating their Net Payments.</li> <li>• Approved authority (presidential directive or legislative enactment) or legal basis to pay allowances/salaries/honoraria/ Fringe benefits.</li> <li>• <b>Daily time record (DTR) approved by the supervisor.</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



# Travelling Expenses

Local Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Duly approved Office Order/Travel Order</b></li> <li>• Duly approved Itinerary of Travel</li> <li>• Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books.</li> </ul>	<ul style="list-style-type: none"> <li>• Included (In accordance with Section 3 of EO No. 298)</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (Executive Order No. 77, March 15, 2019)</li> <li>• Included</li> <li>• Included</li> </ul>



# Travelling Expenses

Local Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor.</li> <li>• Letter of invitation of the host/sponsoring agency/organization.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>



# Travelling Expenses Quotation of Plane Fare

## 2016 Revised IRR of RA No. 9184 – Annex “H”

### **10. DIRECT RETAIL PURCHASE OF PETROLEUM FUEL, OIL AND LUBRICANT (POL) PRODUCTS, AIRLINE TICKETS, AND ONLINE SUBSCRIPTIONS<sup>182</sup> (a)**

- b) Direct purchase must be made from any commercial airline at fairly reasonable rates, subject to flight availability at the time of booking, travel days, stopovers, routes, additional visa requirements and other reasonable considerations as determined by the end-user;



# Travelling Expenses

Foreign Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Duly approved Office Order/Travel Order</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>
<ul style="list-style-type: none"> <li>• Duly approved Itinerary of Travel</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>
<ul style="list-style-type: none"> <li>• Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>
<ul style="list-style-type: none"> <li>• Letter of invitation of the host/sponsoring country/agency/organization</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>
<ul style="list-style-type: none"> <li>• Flight itinerary issued by the airline ticketing office/travel agency</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>



# Travelling Expenses

Foreign Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Quotation of plane fare...</b></li> <li>• Where applicable, authority to claim representation expenses</li> </ul>	<ul style="list-style-type: none"> <li>• Quotations of three travel agencies or its equivalent</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor.</li> <li>• Included</li> </ul>



# Travelling Expenses

Foreign Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed</li> <li>• Document to show the dollar to peso exchange rate at the date of grant of cash advance</li> <li>• In case of seminar/training:               <ul style="list-style-type: none"> <li>➤ Invitation addressed to the agency inviting participants (issued by the foreign country)</li> <li>➤ Acceptance of nominee/s as participant/s</li> <li>➤ Programme Agenda and Logistics Information</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>





# Liquidation of Cash Advances

Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Report of Cash Disbursements (RCDisb) certified correct by the accountable officer</li> <li>• Approved payrolls/vouchers duly acknowledged/signed by the payee/s</li> <li>• <b>Approved daily time records (DTRs) or Certificate of Service</b></li> <li>• Approved application for leave</li>   <li>• Duly verified/approved accomplishment report, in case of payment of personnel under the “job order” status.</li> <li>• Official Receipt (OR)/<b>printed electronic Official Receipt (eOR)/Acknowledgement Receipt (AR)</b> or equivalent in case of refund for unclaimed Salaries, Allowances, Honoraria and Other Similar Expenses</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• OR only</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Liquidation of Cash Advances

Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Authority from the claimant and identification documents, if claimed by a person other than a payee.</li> <li>• <b>Such other pertinent supporting documents as are required by the nature of expense</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not included</li> </ul>



# Liquidation of Cash Advances

Petty Cash Fund	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Report on Paid Petty Cash Vouchers (RPPCV)</li> <li>• Petty Cash Vouchers (PCVs) duly accomplished, signed and approved</li> <li>• <b>Summary of Petty Cash Vouchers</b></li> <li>• <b>Report of Disbursements</b></li> <li>• <b>Petty Cash Replenishment Report</b></li> <li>• Approved purchase request with certificate of Emergency Purchase, if necessary</li> <li>• Bills, receipts and sales invoices</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Liquidation of Cash Advances

Petty Cash Fund	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certificate of Expense not Requiring Receipt (CERR) (for expenses amounting to P300 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021 or other amount that may be prescribed in the future.</li> <li>• Inspection and Acceptance Report (IAR) or Certificate of Inspection and Acceptance</li> <li>• Pre-/Post-Repair Inspection Report</li> <li>• Waste Materials Report (WMR) in case of replacement/repair</li> <li>• Approved trip ticket, for gasoline/fuel expenses</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included (together with parking and toll fee receipts, if any) (applicable for government vehicles only)</li> </ul>



# Clarifications on the use of OR/ Invoice, RER, and CERR

Particulars	Documents Required
Expenses regardless of amount purchased from/ rendered by establishment issuing receipts/ invoice	OR/ Invoice
Expenses amounting to ₱300.00 or less purchased from/ rendered by establishment not issuing receipts/ invoice	Certification of Expenses Not Requiring Receipts (CERR)
Expenses amounting to more than ₱300.00 but not exceeding ₱1,000.00 purchased from/ rendered by establishment not issuing receipts/ invoice	Reimbursement Expense Receipt (RER)



# Liquidation of Cash Advances

Petty Cash Fund	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Canvass from at least three suppliers for purchases as prescribed, except for purchases made while on official travel</b></li> <li>• <b>Pre-/Post Repair Inspection</b></li> <li>• <b>Approved trip tickets for gasoline expenses</b></li>   <li>• <b>OR/eOR/AR or equivalent in case fo refund of PCF</b></li> <li>• <b>Inventory Custodian Slip (ICS) for semi-expendable items</b></li> <li>• <b>For meals and snacks charged to PCF</b></li> <li><input type="checkbox"/> <b>Notice of meeting with agenda/purpose</b></li> <li><input type="checkbox"/> <b>Minutes of Meeting</b></li> <li><input type="checkbox"/> <b>Attendance Sheet</b></li> </ul>	<ul style="list-style-type: none"> <li>• P1,000 and above</li> <li>• Not Included</li> <li>• Included</li>   <li>• OR Only</li> <li>• Not Included</li>   <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• P2,000 and above or other amount that may be prescribed in the future</li> <li>• Included</li> <li>• Included (together wit parking and toll fee receipts for government vehicles only)</li>   <li>• Included</li> <li>• Included</li>   <li>• Included</li> </ul>



# Liquidation of Cash Advances

Travelling Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Liquidation Report</li> <li>• <b>Certificate of Travel Completed</b></li> <li>• <b>Revised Itinerary of Travel, if the previously approved itinerary was not followed.</b></li> <li>• Copy of previously approved Itinerary of Travel</li> <li>• Copy of Office Order and the Supplemental Office Order or any proof supporting the change of schedule.</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included (approved)</li> <li>• Included (approved)</li> <li>• Included</li> <li>• Included</li> </ul>



# Liquidation of Cash Advances

Travelling Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li><b>Certificate of Appearance or Attendance</b></li> </ul>	<ul style="list-style-type: none"> <li>Included</li> </ul>	<ul style="list-style-type: none"> <li>Included or in the absence thereof, photocopy of the received copy of Memo Transmittal of Back to Office Report/Narrative Report on trip undertaken/Report on Participation addressed to the agency head. The report, duly noted by the agency head or his authorized representative, shall contain, among others, the following information:</li> </ul>





# Liquidation of Cash Advances

Travelling Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Certificate of Appearance or Attendance</b></li>   <li>• OR/eOR/AR or equivalent in case of refund of</li> </ul>	<ul style="list-style-type: none"> <li>• OR only</li> </ul>	<ul style="list-style-type: none"> <li>➤ Highlights of the training/activity;</li> <li>➤ Pictures preferably dated;</li> <li>➤ Plan of action for knowledge sharing; and</li> <li>➤ Recommendations</li>   <li>• Included</li> </ul>



# Liquidation of Cash Advances

Local Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, <b>paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company)</b></li> <li>Certification by the Head of Agency as to the absolute necessity of the expenses incurred for the official travel exceeded the prescribed rate per day (certification of affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts)</li> </ul>	<ul style="list-style-type: none"> <li>Included</li> <li>Included</li> </ul>	<ul style="list-style-type: none"> <li>Included</li> <li>Included</li> </ul>



# Liquidation of Cash Advances

Local Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>OR/eOR or Certificate of Expense not Requiring Receipt (CERR) (for expenses amounting to P300 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021 or other amount that may be prescribed in the future. <b>In case of payment of toll fees, the CERR/RER shall be supported with the toll fee rates.</b></li> </ul>	<ul style="list-style-type: none"> <li>RER Only</li> </ul>	<ul style="list-style-type: none"> <li>Included (eORs include those issued by ride-hailing applications (e.g. grab, uber, angkas, etc.) and paid through electronic means (e.g. Gcash, Grab, Pay Maya, etc.) This must be printed. The printed eORs or its equivalent may be used as payment by government personnel of toll fees collected by operators via RFID.</li> </ul>



# Liquidation of Cash Advances

Foreign Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>Paper/electronic plane tickets, boarding pass, boat or bus/train tickets, <b>terminal fee receipts, paper/electronic boarding passes or a passenger manifest</b></li> </ul>	<ul style="list-style-type: none"> <li>Included</li> </ul>	<ul style="list-style-type: none"> <li>Included (certified by the concerned airline or shipping company. In the absence thereof other documents such as, but not limited to, a certified true copy of the passport showing the dates of entry and exit, duly stamped by the Immigration Office of the country of destination as indicated in the approved travel authority and itinerary travel; or a passenger manifest certified by the concerned airline or shipping company.</li> </ul>



# Liquidation of Cash Advances

Foreign Travel	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>For reimbursement of actual travel expenses in excess of the prescribed rate:</b> <ul style="list-style-type: none"> <li>➤ Approval by the President</li> <li>➤ Certification from the Head of the Agency that it is absolutely necessary</li> <li>➤ Hotel room bills with official receipts (certification of affidavit of loss shall not be considered as an appropriate replacement for the required bills and receipts)</li> <li>➤ <b>Bills/receipts for non-commutable representation expenses approved by the President or authorized officials.</b></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>



## Fund Transfers to Non-Government Organization/People’s Organizations/Civil Society Organizations (NGOs/POs/CSOs)

Transfer of Funds	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Duly approved Schedule of Fund Release to NGO/PO/CSO</b></li> <li>• Approved Summary of Budgetary Requirements detailing the items of expenditure/ disbursement to be incurred in the program/project</li> <li>• <b>Accreditation of the NGO/PO by the Bids and Awards Committee (BAC) of the grantee agency</b></li> <li>• <b>Results of evaluation of financial and technical capability of selected NGO/PO</b></li>   <li>• Performance security for infrastructure project</li> <li>• Copy of signed Memorandum of Agreement (MOA) executed by and between the Government Agency and the NGO/PO/CSO</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li>   <li>• Included</li> <li>• Included</li>   <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li>   <li>• Not Included</li> <li>• Not Included</li>   <li>• Included</li> <li>• Included</li> </ul>



## Fund Transfers to Non-Government Organization/People's Organizations/Civil Society Organizations (NGOs/POs/CSOs)

Transfer of Funds	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Certificate of Registration with the concerned government agencies, i.e. SEC, CDA or DOLE</b></li> <li>• Document showing that the NGO/PO/CSO has equity equivalent to 20% of the total project cost, which shall be in the form of labor, land for the project site, facilities, equipment and the like, to be used in the project</li> <li>• Copy of the OR/eOR/AR or equivalent issued by the NGOs/POs/CSOs to the Source Agency acknowledging receipt of funds transferred</li> <li>• Certification from the Accountant of the source agency that the previous fund transfer had been liquidated and accounted for in the books</li> <li>• <b>List of priority projects which may be implemented by the NGO/PO published in the newspaper, agency website, bulletin board and the like</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included (in the NGO/PO Proposal)</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



## Fund Transfers to Non-Government Organization/People’s Organizations/Civil Society Organizations (NGOs/POs/CSOs)

Transfer of Funds	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>NGO/PO proposal or application for funding</b></li> <li>• Other relevant requirements under GPPB Resolution No. 12-2007 dated June 29, 2007</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> </ul>





## Fund Transfers to Non-Government Organization/People’s Organizations/Civil Society Organizations (NGOs/POs/CSOs)

Liquidation of Funds Released	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Report of Advice to Debit Account Issued and/or Report of Cash Disbursements</b></li> <li>• Interim or Final Fund Utilization Report, on the previous release of fund (for staggered release) indicating the summary of expenses and the status report of accomplishments, certified by the Chief Accountant and approved by the President/Chairperson of the NGO/PO/CSO</li> <li>• OR/eOR/AR or equivalent issued by the granting Government Agency acknowledging return by NGO/PO/CSO of any unutilized/excess amount of cash advance, including interest, if any</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



## Fund Transfers to Non-Government Organization/People's Organizations/Civil Society Organizations (NGOs/POs/CSOs)

Liquidation of Funds Released	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Warranty for procured equipment and projects</li> <li>• List of beneficiaries with their signatures signifying their acceptance/ acknowledgement of the project/funds/goods/services received</li> <li>• <b>Proof of verification by the Government Agency official of the validity of the documents submitted by the NGO/PO/CSO</b></li> <li>• In case of dissolution of the recipient NGO/PO/CSO, in addition to the OR/eOR/AR or equivalent acknowledging return of unutilized amount, copy of the vouchers paid by the NGO/PO/CSO</li> <li>• <b>Liquidation Report</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included (showing proof of identification with address and contact number)</li> <li>• Included</li> <li>• Not Included</li> </ul>



## Fund Transfers to Implementing Agency

Transfer of Fund (Source Agency)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Copy of MOA/Trust Agreement or its equivalent</b></li> <li>• Copy of Approved Program of Work (for infrastructure project)</li> <li>• Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (for projects other than infrastructure)</li> <li>• For GCs/GFIs, Board Resolution ratifying the MOA or its equivalent in case of transfers not incorporated in the Corporate Operating Budget and/or beyond the signing authority of the Agency Head</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Included (Duly Signed)</b></li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



## Fund Transfers to Implementing Agency

Transfer of Fund (Source Agency)	Circular No. 2012-001	Circular No. 2023-004
<p>For local government units (LGUs), authorization by local Sanggunian for the Local Chief Executive to enter into contract in case of the following:</p> <p>In the case of a reenacted budget:</p> <ul style="list-style-type: none"> <li>■ For the new contracts entered into by the local chief executive for contractual obligations included in the previous year's annual and supplemental budget</li> </ul> <p>In the case of the regularly enacted budget:</p> <ul style="list-style-type: none"> <li>■ For projects described in generic terms, such as infrastructure projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation system projects, reclamation projects, or roads and bridges.</li> <li>■ For purchase of goods and services which are neither specified nor encompassed within the regular personnel services and maintenance and other operating expenses</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>



## Fund Transfers to Implementing Agency

Transfer of Fund (Source Agency)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certification by the Chief Accountant that funds previously transferred to the Implementing Agency (IA) have been liquidated and accounted for in the books</li> <li>• Copy of the OR/eOR/AR or equivalent issued by the IA to the Source Agency acknowledging receipt of funds transferred (for post-audit activities)</li> <li>• <b>OR/eOR/AR or equivalent from IA, if transfer of funds is thru List of Due and Demandable Accounts Payable-Advice to Debit Accounts (LDDAP-ADA)</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



## Fund Transfers to Implementing Agency

Transfer of Fund (Source Agency)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>Acknowledgement Receipt for those recipients of research fund</li> <li>Copy of the TCT of the land where the project will be built and a certification from the implementing agency that the site is clear from impediments, e.g., informal settlers, legal claims of property ownership by other claimants, mountain obstruction, right of way</li> </ul>	<ul style="list-style-type: none"> <li>Not Included</li> <li>Not Included</li> </ul>	<ul style="list-style-type: none"> <li>Included</li> <li>Included</li> </ul>



## Liquidation of Funds Transferred

Implementing Agency	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Copy of duly signed MOA/Trust Agreement/Terms of Reference or its equivalent</li> <li>• <b>Original copy of the Report of Checks Issued/Report of Advice to Debit Account Issued and/or Report of Cash Disbursements and supporting documents duly Certified Correct by the Chief Accountant and approved by the Agency Head</b></li> <li>• Copy of OR/eOR/AR or equivalent issued by the Source Agency evidencing refund of unexpended/unutilized balance of fund transfer</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



## Liquidation of Funds Transferred

Implementing Agency	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Status of Project/Program/Activity Accomplishment</b></li> <li>• <b>Inspection and Acceptance Report of research outputs of Completed (Research) Projects, approved by the Agency Head and duly acknowledged by the SA.</b></li> <li>• <b>Necessary supporting documents depending on the nature of transactions</b></li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>





## Liquidation of Funds Transferred

Source Agency	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Copies of Approved Journal Entry Vouchers of all transactions charged from the fund drawn by the Chief Accountant of the IA.</b></li> <li>• Duplicate copy of the Report of Checks Issued/Report of Advice to Debit Account Issued and/or Report of Cash Disbursements and supporting documents duly certified correct by the Chief Accountant and approved by the Agency Head, <b>stamped "received"</b> by the Auditor of the IA</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>



## Liquidation of Funds Transferred

Source Agency	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Copy of Credit Notice issued by the Auditor of the IA</b></li> <li>• Copy of OR/eOR/AR or equivalent upon receipt of funds transferred</li> <li>• <b>Copy of Notices of Disallowance and subsequent audit decisions issued, if any</b></li> <li>• Copy of OR/eOR/AR or equivalent issued for the refund of unexpended/unutilized balance of fund transferred</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included (new requirement)</li> <li>• Included</li> </ul>



## From Trust Fund to the General Fund for Unspent Balance/Excess Amount

Implementing Agency	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Report of Receipt, Disbursement and Fund Balance certified by the Chief Accountant</b></li> <li>• Contract, which may be a MOA, Trust Agreement or Memorandum of Understanding (MoU) governing the utilization of funds and disposition of any balance thereof after completion of the purpose the funds transferred</li> <li>• Letter of IA to Source Agency to transfer the unexpended balance to the General Fund duly approved by the Source Agency, if the disposition thereof has not been provided in the MOA, Trust Agreement or MoU</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (approved by the Head of the Agency)</li> <li>• Included</li> <li>• Included</li> </ul>



# Salary

First Salary (For Regular employees)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <i>Certificate of Appointment duly attested by the Civil Service Commission (CSC) or its equivalent</i></li> <li>• <b>Assignment/Re-Assignment order, if applicable</b></li> <li>• Certified copy of Oath of Office</li> <li>• Certificate of Assumption</li> <li>• Statement of Assets, Liabilities and Net Worth</li> <li>• Approved DTR</li> <li>• Bureau of Internal Revenue (BIR) withholding certificate</li> <li>• Payroll Information on New Employee (PINE) or any equivalent document</li> <li>• Authority from the claimant and identification documents, if claimed by person other than the payee</li> </ul>	<ul style="list-style-type: none"> <li>• Certified true copy of duly approved Appointment</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Salary

Additional Requirements for Transferee (from one government agency to another)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Clearance from money, property and legal accountabilities from the previous office</li> <li>• Certified copy of <b>paid</b> disbursement voucher of last salary received and/or Certification by the Chief Accountant for the breakdown of last salary received and remittance of statutory deductions from previous office</li> <li>• Certificate of leave credits</li> <li>• Service Records</li> <li>• BIR Certificate of Compensation Payment/Tax Withheld</li> <li>• <b>Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms</b></li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included (<b>pre-Audited</b>)</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included (paid)</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Salary

For Contract of Service and Job Order Workers (First Salary, Individual Claims)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Approved Contract for Contract of Service and Job Order Workers</b></li> <li>• <b>Certificate of Assumption</b></li> <li>• <b>Approved DTR</b></li> <li>• <b>BIR Withholding Certificate</b></li> <li>• <b>Duly verified/ approved Accomplishment Report</b></li> </ul>	<ul style="list-style-type: none"> <li>• No specific mention for salary of JO Workers via individual claim</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (all)</li> <li>• Not mentioned in case of individual claim but understood to be required.</li> </ul>



# Salary

Salary (if deleted from the payroll)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Approved DTR</li> <li>• Notice of Assumption</li> <li>• <b>Approved Application for Leave and Medical Certificate and/ (Clearance)</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• If on sick leave for five days or more</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Application for leave and Medical Certificate – if on sick leave for five days or more. Clearance – if on leave for 30 days or more</li> </ul>



# Salary

Salary for Casual/Contractual Personnel, Charged to Personnel Services	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certification by the Local Chief Executive (LCE), in case of LGUs, that the employment/hiring is still within the Personal Services (PS) limitation</li> <li>• Certification by the LCE/Personnel Officer that the activities and services cannot be provided by regular or permanent personnel of the agency (for first claim)</li> <li>• <b>Accomplishment Report</b></li>   <li>• Approved DTR</li> <li>• Certificate of Assumption of Duty for the first salary</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li>   <li>• Included</li>   <li>• Included</li>   <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li>   <li>• Included</li>   <li>• Included (Duly Approved)</li>   <li>• Included</li> <li>• Included</li> </ul>





# Salary

Salary Differentials due to Promotion and/or Step Increment	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Due to Promotion:               <ul style="list-style-type: none"> <li>➤ Certified copy of Approved Appointment</li> <li>➤ Certificate of Assumption</li> </ul> </li> <li>• Notice of Salary Adjustment (NOSA), for step increment/salary increase</li> <li>• Approved DTR or certification that the employee has not incurred leave without pay</li> <li>• Certification by the LCE, in case of LGUs, that the promotion/step increment is still within the PS limitation</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>



# Salary

Last Salary	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Clearance from money, property and legal accountabilities</li> <li>• Approved DTR</li> <li>• <b>Authority to deduct accountabilities, if any</b></li> <li>• <b>Certification of available leave credits</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>





# Salary

Salary Due to Heirs of Deceased Employee	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Birth Certificate of surviving legal heirs</li> <li>• Waiver of right of children 18 years old and above, if applicable</li> <li>• Designation of next-of-kin</li> <li>• <b>Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage</b></li> </ul>	<ul style="list-style-type: none"> <li>• Authenticated by NSO</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Issued by the PSA</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Salary

Salary During Maternity Leave	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certified copy of approved Application for Maternity Leave</li> <li>• Certified copy of Maternity Leave Clearance</li> <li>• Medical Certificate for Maternity Leave</li> <li>• <b>Certification as Solo Parent (for additional 15 days paid leave)</b></li> <li>• <b><u>Certificate of Assumption</u></b></li> <li>• <b>Medical certificate that the employee is physically fit to work</b></li> <li>• <b>Approved DTR</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>



# Salary

General Claims through the Automated Teller Machine (ATM)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Salary Payroll</b></li> <li>• <b>Payroll Register (hard and soft copy)</b></li> <li>• <b>Letter to the bank to credit employees' account of their salaries or other claims</b></li> <li>• <b>Validated deposit slips</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (approved)</li> <li>• Included (approved)</li> <li>• Included (stamped "received" by the bank)</li> <li>• Included (or LDDAP-ADA, if applicable)</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Clothing/Uniform Allowance	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• For individual claims               <ul style="list-style-type: none"> <li>➤ <b>Certificate of Assumption</b></li> <li>➤ Certificate of Non-payment from previous agency, for transferees</li> <li>➤ <b>Certified true copy of appointment of new employees</b></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• For New employees</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• For new employees and <b>those on leave without pay</b></li> <li>• Included</li> <li>• Not Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Clothing/Uniform Allowance	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>General Claims</b></li> <li>➤ <b>Clothing/Uniform Allowance Payroll</b></li> <li>➤ <b>Payroll Register (hard and soft copy)</b></li> <li>➤ <b>Letter to the bank to credit employees' account of their allowance</b></li> <li>➤ <b>Validated deposit slips</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (approved)</li> <li>• Included (approved)</li> <li>• Included</li> <li>• Included (or LDDAP-ADA, if applicable)</li> </ul>





# Allowances, Honoraria and Other Forms of Compensations

Collective Negotiation Agreement (CNA) Incentive	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Resolution signed by both parties incorporating the guidelines/criteria for granting CNA incentive</li> <li>• Copy of CNA</li> <li>• Comparative statement of DBM approved level of operating expenses and actual operating expenses</li> <li>• Proof of remittance to the National Treasury of its 50 percent dividends share or percentage approved by the Department of Finance on the annual earnings for income generating GCs/GFIs</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Collective Negotiation Agreement (CNA) Incentive	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certification issued by the Head of Agency on the total amount of unencumbered savings generated from the cost-cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement</li> <li>• Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Hazard Duty Pay	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certification by the Secretary of the Department of Science and Technology (DOST)/ Department of Health (DOH)/Department of National Defense (DND)/Director of the Philippine Institute of Volcanology and Seismology that the place of assignment/travel is a strife-tom/embattled/disease-infested/distress or isolated areas/stations, or areas declared under state of calamity or emergency, or with volcano activity or eruption.</li> <li>• Approved DTR/Report or Duly Accomplished Time Record of employee or travel report</li> <li>• Copy of Special Order from the agency/department Head covering the assignment to hazardous/difficult areas.</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Hazard Duty Pay	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• For non-DOST personnel, Certification from DOST Secretary showing the degree of risk to hazards, actual exposure and rates</li> <li>• Certification issued by the Chief Accountant that the amounts received by the recipient/s are compliant with the rules and rates on hazard pay set under Item 3 of DBM-DOH Joint Circular No. 1, series of 2012 and DBM-DOH Joint Circular No. 1, series of 2016, and any future amendments thereof.</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Honoraria (Government Personnel involved in Government Procurement)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Office Order creating and designating the BAC compositions and authorizing the members to collect honoraria</li> <li>• Minutes of BAC meetings</li> <li>• Notices of Award to the winning bidders of procurement activity being claimed</li> <li>• Certification that the procurement involves competitive bidding</li> <li>• Attendance sheet listing the names of attendees to the BAC meetings</li> <li>• <b>Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM Budget Circular No. 2004-5A dated October 7, 2005 and any future amendments thereof</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Honoraria (Special Projects)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Office Order for the creation of the Special Project Team</li> <li>• Special Project Plan</li> <li>• Terms of Reference</li> <li>• Accomplishment Report/Certificate of Completion of project deliverables</li> <li>• Certificate of acceptance by the Agency Head of the deliverables per project component</li> <li>• <b>Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM BC No. 2007-2 dated October 1, 2007 and any future amendments thereof</b></li> <li>• Performance evaluation plan formulated by project management used as basis for rating the performance of members</li> <li>• Authority to collect honoraria</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Longevity Pay	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Service Record</li> <li>• Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Loyalty Cash Award/Incentive/Service Recognition Award: <i>For individual claims:</i>	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Service Record</li> <li>• Certificate of non-payment from previous office (for transferee)</li> <li>• <b>Certificate from HRO/U</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• that the claimants have not incurred more than 50 days authorized vacation leave without pay within the 10-period or aggregate of more than 25 days authorized vacation leave without pay within the 5-period, as the case may be</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• that the claimants have not incurred more than 50 days leave without pay within the preceding 5-period, as the case may be, or proof of eligibility to receive incentive/service recognition</li> </ul>





# Allowances, Honoraria and Other Forms of Compensations

Loyalty Cash Award/Incentive/Service Recognition Award: <i>For general claims</i>	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>Loyalty Cash Award/ Incentive/Service Recognition Award Payroll</li> <li><b>Certificate from HRO/U that the claimants have not incurred more than 50 days leave without pay within the preceding 5-year period, as the case may be, or proof of eligibility to receive incentive/service recognition</b></li> <li>Payroll register (hard and soft copy)</li> <li>Letter to the bank requesting to credit employees' account of their PIB claims</li> <li>Deposit Slips/LDDAP-ADA, if applicable</li> </ul>	<ul style="list-style-type: none"> <li>Included</li> <li>Not Included</li> <li>Included</li> <li>Included</li> <li>Included</li> </ul>	<ul style="list-style-type: none"> <li>Included</li> <li>Included</li> <li>Included</li> <li>Included</li> <li>Included (validated)</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Mid-Year/Year-End Bonus (YEB) and Cash Gift (CG): <i>For individual claims:</i>	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Clearance from money, property and legal accountabilities</b></li> <li>• Certification of Assumption to Office (for new employee/transferee)</li> <li>• Certification of non-payment from previous agency (for transferee)</li> <li>• Certification from head of Office that the employee is qualified to receive the YEB and CG benefits pursuant to DBM Budget Circular No. 2003-2 dated May 9, 2003</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (retiree)</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Monetization of Leave Credits	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Approved leave application with leave credit balance certified by the Human Resources Officer</b></li> <li>• Request for monetization of leave covering more than ten days duly approved by the Head of Agency</li> <li>• <b>For monetization of 50 percent or more:</b> <ul style="list-style-type: none"> <li>➤ Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs</li> <li>➤ Barangay Certification in case of need for financial assistance brought by calamities, typhoons, fire, etc.</li> <li>➤ <b>Justification on financial needs for the education of employee or children</b></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included (10 days)</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Overtime Pay	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Overtime authority stating the necessity and urgency of the work to be done</b></li>   <li>• Overtime Work Program</li> <li>• Quantified Overtime Accomplishment duly signed by the employee and supervisor</li> <li>• Certificate of service or duly approved DTR</li> </ul>	<ul style="list-style-type: none"> <li>• Including the duration of overtime work</li>   <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Including the names of personnel, the purpose of expected outputs, specific period of such services and the manner of compensating the same i.e., Compensatory Time Off or paid in cash</li>   <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Program on Awards and Incentives for Service Excellence (PRAISE)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Proof of eligibility to receive PRAISE award in accordance with CSC Memorandum Circular (MC) No. 01-2001 dated January 26, 2001 and any future amendments thereof.</b></li> <li>• Approved Payroll</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Reimbursement of Hospital Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Duly approved Order of Adjudication</li> <li>• Committee Report/Evaluation</li> <li>• Medical Abstract/Record</li> <li>• Affidavit of the Applicant</li> <li>• Affidavit of two (2) disinterested persons</li> <li>• Summary of hospital expenses</li> <li>• Statement of Account/Bill</li> <li>• Official Receipts</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included (all)</li> </ul>	<ul style="list-style-type: none"> <li>• Included (all)</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Representation and Transportation Allowance (RATA) For individual claims	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Copy of Appointment/Office Order (1st payment)</li> <li>• Certificate of Assumption (1st payment)</li> <li>• Certificate or evidence of service rendered or approved DTR</li> <li>• <b>Certification that the official/employee did not use government vehicle</b></li> <li>• <b>Certification by the LCE, in case of LGUs, that the revised RATA rates are still within the PS limitation</b></li> <li>• Certification on the Actual Incurrence of RATA (for those with authorized monthly commutable representation and transportation allowance)</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included (and is not assigned any government vehicle)</li> <li>• Included (prescribed under Section 325(a) of RA No. 7160) (for initial claim)</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Representation and Transportation Allowance (RATA) For general claims	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• RATA Payroll</li> <li>• Payroll Register (hard and soft copy)</li> <li>• Letter to the Bank to credit employees' account of their RATA claims, if applicable</li>   <li>• Validated deposit slip, if applicable</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li>   <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (Approved)</li> <li>• Included (Approved)</li> <li>• Included (stamped "Received" by the bank)</li>   <li>• Included (or LDDAP-ADA)</li> </ul>





# Allowances, Honoraria and Other Forms of Compensations

Retirement Benefits	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Certificate from the Office of the Ombudsman indicating whether or not the retiree has a pending criminal or administrative case</b></li> <li>• Affidavit of Undertaking with authority to deduct accountabilities</li> <li>• Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Special Counsel Allowance	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Office Order/Designation/Letter of the Office of the Solicitor General (OSG) deputizing the claimant to appear in court as special counsel</li> <li>• Certificate of Appearance issued by the Office of the Clerk of Court</li> <li>• Certification that the cases to be attended by the lawyer personnel are directly related to the nature/function of the particular office represented</li> <li>• <b>Certification that the amount being claimed is still within the limitation under the General Appropriations Act (GAA) of the amount per month</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Issued by the concerned lawyer and the Agency Accountant (P4,000 per month)</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Issued by the Chief Accountant</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Subsistence, Laundry and Quarters Allowances: For individual claims	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Authority for entitlement to collect the benefit approved by Agency Head</li> <li>• Approved DTR</li> <li>• <b>Certification from the Legal Office that the employee has no administrative charge</b></li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Subsistence, Laundry and Quarters Allowances: For General claims	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Payroll of personnel entitled to claim subsistence, laundry and quarters allowance</li> <li>• <b>Payroll register (hard and soft copy)</b></li> <li>• <b>Letter to the bank to credit employees' account of their claims</b></li> <li>• Validated deposit slips/LDDAP-ADA, if applicable</li> <li>• Authority to collect (for initial claim)</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Terminal Leave Benefits	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Agency Clearance from money, property and legal accountability from the Central Office and/or from the Regional Office of last assignment</li> <li>• <b>Ombudsman Clearance</b></li> <li>• Certified photocopy of employees leave card with computed leave credits as at last date of service by the Personnel Division/Unit/Office/Admin/Human Resources Office/Unit (HRO/U)</li> <li>• Approved leave application</li> <li>• Complete service record</li> <li>• Statement of Assets, Liabilities and Net Worth (SALN)</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Allowances, Honoraria and Other Forms of Compensations

Terminal Leave Benefits	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certified photocopy of appointment/NOSA showing the highest salary received if the salary under the last appointment is not the highest.</li> <li>• Computation of terminal benefits duly signed/certified by the Chief Accountant</li> <li>• Applicant’s authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU</li> <li>• In case of resignation, employee’s letter of resignation duly accepted by the Head of the Agency</li> <li>• <b>Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019)</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Extraordinary and Miscellaneous Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Certification executed by the official concerned that the amount claimed was spent for the purpose and in the amount not exceeding the limit indicated in the general provisions of the GAA</li> <li>• Relevant Invoices/Receipts, if the amount claimed was spent for the purpose and in the amount exceeding the limit indicated in the general provisions of the GAA</li> <li>• <b>Minutes of the meeting if used for the purpose of meetings, seminars and conferences</b></li> <li>• <b>Attendance Sheet</b></li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Invoices/Receipts for GOCCs GFIs and LGUs</li> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Prisoner's Subsistence Allowance	Circular No. 2012-001	Circular No. 2023-004
<p><i>By Catering Contract</i></p> <ul style="list-style-type: none"> <li>• <b>Catering Contract Agreement or MoA</b></li> <li>• <b>Menu</b></li> <li>• Roster of Inmates duly certified by the Jail Warden/Superintendent</li> <li>• Certificate from the concerned officials on actual number of inmates (jail population)</li> <li>• Summary of Committed and Released Inmates on a daily basis duly signed by the Jail Warden/Superintendent</li> <li>• Certificate of discharge on a daily basis, if there is any, duly signed by the Jail Warden/Superintendent and other responsible officials</li> <li>• Documentary requirements under procurement depending on the mode of procurement adopted</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>





# Other Expenditures

Procurement of Goods, Counseling Services and Infrastructure Projects (Regardless of Mode of Procurement)	Circular No. 2012-001	Circular No. 2023-004
<p><i>For all types of procurement</i></p> <ul style="list-style-type: none"> <li>• Certified copy of the page of the approved Annual Procurement Plan (APP) or Supplemental APP where the particular Goods, Consulting Services and/or Infrastructure Projects subject of payment is indicated.</li> <li>• Certified copy of the submitted Contract or Purchase Order stamped "<b>Received</b>" by COA of the documentary requirements required by COA Circular No. 2009-001 dated February 12, 2009 and COA Memorandum No. 2005-027 dated February 28, 2005 (Annex A-T) and any future amendments thereof</li> <li>• Letter request for payment from contractor/supplier</li> <li>• Copy of Advertisement of Invitation to Bid/Request for expression of interest</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



# COA Circular 2009-001, February 12, 2009

- a. Invitation to Apply for Eligibility and to Bid;
- b. Letter of Intent;
- c. Eligibility Documents and Eligibility Data Sheet;
- d. Eligibility Requirements;
- e. Results of Eligibility Check/Screening;
- f. Bidding Documents (Sec. 17.1, IRR-A, RA 9184);
- g. Minutes of Pre-bid Conference, if applicable;
- h. Agenda and/or Supplemental Bid Bulletins, if any;
- i. Bidders Technical and Financial Proposals;
- j. Minutes of Bid Opening;
- k. Abstract of Bids;
- l. Post Qualification Report of Technical Working Group;
- m. BAC Resolution declaring winning bidder;
- n. Notice of Post Qualification;
- o. BAC Resolution recommending approval;
- p. Notice of Award;
- q. Contract Agreement;
- r. Performance Security;
- s. Program of Work and Detailed Estimates;
- t. Certificate of Availability of Funds, Obligation Request;
- u. Notice to Proceed
- v. 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.



# Other Expenditures

Procurement of Goods, Counseling Services and Infrastructure Projects (Regardless of Mode of Procurement)	Circular No. 2012-001	Circular No. 2023-004
<p><i>For all types of procurement</i></p> <ul style="list-style-type: none"> <li>• Documentary requirements under Sections 23.1 and 25.2.b for infrastructure projects, 23.1 and 25.2a for goods and 24.1 and 25.2c for consulting services, of the Revised IRR of RA No. 9184</li> <li>• Minutes of Pre-procurement Conference for projects costing above P5.0 million for infrastructure, P2.0 million and above for goods, and P1.0 million and above for consulting services</li> <li>• Bid Evaluation Report</li> <li>• Ranking of short-listed bidders for consulting services</li> <li>• Post Qualification Evaluation Report</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Procurement of Goods, Counseling Services and Infrastructure Projects (Regardless of Mode of Procurement)	Circular No. 2012-001	Circular No. 2023-004
<p><i>For all types of procurement</i></p> <ul style="list-style-type: none"> <li>• Printout copy of posting of Notice of Award, Notice to Proceed and Contract of award in the PhilGEPS</li> <li>• For LGUs, as clarified under COA Memorandum No. 2010-014 dated April 22, 2010, authorization by local Sanggunian for the Local Chief Executive to enter into contract in case of the following:               <ul style="list-style-type: none"> <li>➤ In the case of the reenacted budget</li> <li>➤ In the case of the regularly enacted budget</li> </ul> </li> <li>• Evidence of invitation of three observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No. 9184</li> <li>• Request for purchase or requisition of supplies, materials and equipment duly approved by proper authorities</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Infrastructure Projects	Circular No. 2012-001	Circular No. 2023-004
<p><i>Advance Payment for Mobilization</i></p> <ul style="list-style-type: none"> <li>• Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee</li> <li>• <b>Notice of Award</b></li> <li>• <b>Notice to Proceed</b></li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>





# Other Expenditures

Infrastructure Projects	Circular No. 2012-001	Circular No. 2023-004
<p><i>Final Payment</i></p> <ul style="list-style-type: none"> <li>• <b>As-Built Plans</b></li> <li>• <b>Final SWA</b></li> <li>• <b>Warranty Security</b></li> <li>• <b>Certificate of Completion</b></li> <li>• <b>Copy of turn-over documents/transfer of project and facilities such as motor vehicles, laptops, and other equipment and furniture included in the contract to concerned government agency</b></li> <li>• <b>Certificate of Acceptance by the Agency</b></li> <li>• <b>Final Inspection Report of the Agency's authorized Engineers and/or Inspectorate Team</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Infrastructure Projects	Circular No. 2012-001	Circular No. 2023-004
<p><i>Final Payment</i></p> <ul style="list-style-type: none"> <li>• Statement of Time Elapsed</li> <li>• Pictures/Geotagged Photos before, during and after construction of items of work especially the embedded items</li> <li>• Clearance from the Provincial Treasurer that the corresponding sand and gravel fees have been paid (DPWH DO No. 109 s. 1993 dated May 4, 1993 and DO No. 119 s. 1993 dated May 11, 1993)</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>





# Other Expenditures

Infrastructure Projects	Circular No. 2012-001	Circular No. 2023-004
<p><i>Release of Retention Money</i></p> <ul style="list-style-type: none"> <li>• Warranty security in the form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand</li> <li>• Certification from the end-user that the project is completed and inspected</li> </ul>	<ul style="list-style-type: none"> <li>• Included (any security)</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included (and accepted)</li> </ul>



# Other Expenditures

Consulting Services	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Additional documents under Annex D of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor’s Office within five days from the execution of the contract:               <ul style="list-style-type: none"> <li>➤ If not in the Terms of Reference, appropriate approved documents indicating the expected outputs/deliverables</li> <li>➤ Copy of the Approved Manning Schedule indicating the names and positions of the consultants and staff and the extent of their participation in the project</li> <li>➤ Copy of the curriculum vitae of the consultants and staff</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Included (Consultant only)</li> </ul>



# Other Expenditures

Consulting Services	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Copy of the Terms of Reference or Contract (for first payment)</li> <li>• Letter request for payment from the consultant</li> <li>• Approved consultancy Progress/Final Reports, and/or output required under the contract</li> <li>• Progress/Final Billing</li> <li>• Contract of Infrastructure Projects subject of Project Management Consulting Services</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>Supplies, Materials, Equipment and Motor Vehicles</i></p> <ul style="list-style-type: none"> <li>• Purchase Requisition (PR)</li> <li>• Original copy of Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his authorized representative</li> <li>• Results of Test Analysis, if applicable</li> <li>• Tax receipts from the Bureau of Customs or the BIR indicating the exact specifications and/or serial number of the equipment procured by the government as proof of payment of all taxes and duties due on the same equipment, supplied or sold to the government</li> <li>• Delivery receipt duly received</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li>   <li>• Included</li> <li>• Included</li>   <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li>   <li>• Included</li> <li>• Included</li>   <li>• Included</li> </ul>



# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>Supplies, Materials, Equipment and Motor Vehicles</i></p> <ul style="list-style-type: none"> <li>• Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of Agency or his authorized representative</li> <li>• Property Acknowledgement Receipt (PAR), for equipment.</li> <li>• Warranty Security for a minimum period of three months, in the case of expendable supplies, or a minimum period of one year in the case of semi-/non-expendable supplies, after acceptance by the procuring entity of the delivered supplies</li> <li>• Authority to purchase, in case of motor vehicles</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>Supplies, Materials, Equipment and Motor Vehicles</i></p> <ul style="list-style-type: none"> <li>• For Procurement of drugs and medicines               <ul style="list-style-type: none"> <li>➤ Certificate of product registration from Food and Drug Administration (FDA)</li> <li>➤ Certificate of good manufacturing practices from FDA</li> <li>➤ Batch release certificate from FDA</li> <li>➤ If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the product/items</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>Supplies, Materials, Equipment and Motor Vehicles</i></p> <ul style="list-style-type: none"> <li>• For Procurement of drugs and medicines               <ul style="list-style-type: none"> <li>➤ License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller or distributor)</li> <li>➤ Certification by the Medical Officer that medicines and drugs requisitioned is included in the PNDF Current Edition</li> <li>➤ Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>Supplies, Materials, Equipment and Motor Vehicles</i></p> <ul style="list-style-type: none"> <li>• Additional documents required under Annexes F and S of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted within five days upon execution of the contract</li> <li>• Request for purchase of supplies, materials and equipment duly approved by proper authorities</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>





# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services</i></p> <ul style="list-style-type: none"> <li>• Performance Appraisal Report</li> <li>• Statement of Account or Contractor's Bill</li>   <li>• Record of Attendance/Service</li> <li>• Proof or remittance to concerned government agencies (BIR/SSS/ECC/Pag-ibig/PhilHealth)</li> <li>• Additional documents under Annexes H to K and P of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract</li> <li>• Accomplishment Report</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Contractor's bill only</li> <li>• Included</li> <li>• Included</li>   <li>• Included</li>   <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li>   <li>• Included</li> <li>• Included</li>   <li>• Not Included</li>   <li>• Not Included</li> </ul>



# Other Expenditures

Goods	Circular No. 2012-001	Circular No. 2023-004
<p><i>General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services</i></p> <ul style="list-style-type: none"> <li>• Request for payment</li> <li>• Certificate of Appearance</li> <li>• Record of Attendance/Service</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Rental Contracts for Property	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• List of prevailing comparable property within the vicinity</li> <li>• Vicinity map</li> <li>• Bills/Invoices</li> <li>• Certificate of Occupancy (space/building)</li> <li>• Additional documents under Annexes L, N and O of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract.</li> <li>• Request for payment</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (for first claim)</li> <li>• Included (for first claim)</li> <li>• Included</li> <li>• Included (for first claim)</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Repair and Maintenance of Aircraft, Equipment and Motor Vehicles	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Bills/Invoices</li> <li>• Pre-Repair Inspection Report</li> <li>• Post-Repair Inspection Report</li> <li>• Repair History of Property</li> <li>• Waste Materials Report</li> <li>• Warranty Certificate</li> <li>• Certificate of Acceptance</li> <li>• Additional documents under Annexes Q and R of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor’s Office within five days from the execution of the contract.</li> <li>• Request for payment</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li>   <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li>   <li>• Not Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Advertising Expenses	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Job Order or Contract</li> <li>• Bill/Statement of Account</li> <li>• Copy of newspaper clippings evidencing publication and/or CD/DVD in case of TV/Radio commercial</li> <li>• Copy of Approved Agency Media Plan, if any</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Cultural and Athletic Activities	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Budget estimates approved by the Head of Agency</li> <li>• Office Order</li> <li>• Same requirements under procurement depending on the nature of expense and the mode of procurement adopted</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Not Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Legal Retainer's Fee	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Notarized Retainers Contract, not exceeding one year, between the concerned government agency and the private lawyer or law firm</li> <li>• Written approval of the OSG or Office of the Government Corporate Counsel (OCGG)</li> <li>• Board Resolution authorizing the hiring of a private lawyer or law firm of the concerned government agency</li> <li>• Board Resolution authorizing the concerned government personnel/official to enter into a contract, if applicable</li> <li>• Certificate of availability of funds duly verified by the Audit Team Leader</li> <li>• Written approval of COA, if not exempted under COA Circular No. 2021- 003 dated July 16, 2021</li> </ul>	<ul style="list-style-type: none"> <li>• Not Included (all)</li> </ul>	<ul style="list-style-type: none"> <li>• Included (all)</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property :LAND	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Independent Appraisal Report in accordance with RA No. 10752 5 and any future amendments thereof/Regional Committee Resolution indicating the valuation of the land</li> <li>• Applicable BIR Zonal Valuation</li> <li>• Certified Photocopy of Authority/Agency Resolution to Purchase Land or Land Rights indicating the approved/established valuations or BIR Zonal Valuations</li> <li>• Deed of Absolute Sale registered with the Register of Deeds where the land is located</li> <li>• Certified Photocopy of Tax Clearance from Assessor's Office where the land is located</li> <li>• Certificate Authorizing Registration (CAR)</li> </ul>	<ul style="list-style-type: none"> <li>• Included (valuation should be based on the provisions of RA No. 8974)</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (in accordance with RA No. 10752 and any future amendments thereof)</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>





# Other Expenditures

Road Right-of-Way (ROW)/Real Property :LAND	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <b>Capital Gains Tax (CGT)</b></li> <li>• <b>Documentary Stamp Tax (DST)</b></li> <li>• <b>Transfer Tax</b></li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included (proof of payment)</li> <li>• Included (proof of payment)</li> <li>• Included (proof of payment)</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property :LAND	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• If registered land:               <ul style="list-style-type: none"> <li>➤ If whole lot is acquired, Transfer Certificate of Title (TCT), Certificate of Land Ownership Award/ Original Certificate Title/Emancipation Patent (CLOA/OCT/EP) certified as true copy by the Register of Deeds and Tax Declaration (TD) certified as true copy by the Assessor's Office in the name of the procuring entity or previous owner depending on the provisions of the sale</li> <li>➤ If portion of lot is acquired, certified photocopy of TCT and TD in the name of the procuring entity or previous owner with annotation of sale</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property :LAND	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• <i>If unregistered land:</i></li> <li>➤ Certified photocopy of TD in the name of the procuring entity or previous owner with the annotation of sale</li> <li>➤ Notarized Affidavit of Ownership</li> <li>➤ Certification from the City/Municipal Treasurer that the claimant is the sole entity paying the taxes for the property for the past five years</li> <li>➤ Notarized joint affidavit of two adjoining landowners or Barangay/Local Officials concerned attesting to the ownership of the land</li> <li>➤ Such other documents deemed necessary for the auditorial review and in the technical evaluation thereof</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Not Included</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property : Land	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• If claim for payment or amount of sale exceeds P50,000 (EO No. 1035), certified photocopy of Claimant's Surety/Indemnity Bond issued by any Insurance Company duly accredited by the Insurance Commission</li> <li>• For Payment by Court Decision:               <ul style="list-style-type: none"> <li>➤ Certified photocopy of Court Decision registered with the Register of Deeds where the land is located including all annexes referred to in the Court Decision</li> <li>➤ Certified true copy of TCT for registered land, and TD in the name of the previous owner for unregistered land with Court Decision duly annotated</li> <li>➤ Entry of Judgment</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>➤ Certificate of Finality of Decision</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

<b>Road Right-of-Way (ROW)/Real Property : Land</b>	<b>Circular No. 2012-001</b>	<b>Circular No. 2023-004</b>
<ul style="list-style-type: none"> <li>• Location of the property affected by the project:               <ul style="list-style-type: none"> <li>➤ Parcillary plan</li> <li>➤ Vicinity plan</li> <li>➤ Subdivision plan, if claim is for portion of lot</li> <li>➤ Approved lot plan</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Not Included (all)</li> </ul>	<ul style="list-style-type: none"> <li>• Included (all)</li> </ul>



## Other Expenditures

Road Right-of-Way (ROW)/Real Property : Structure/House	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Approved and Notarized Agreement to Demolish and Remove Improvements (ADRI) / Notarized voluntary undertaking to vacate the project area</li> <li>• Certificate of Total Demolition</li> <li>• Computation of Replacement Cost duly approved by implementing Office Director supported with current abstract of canvass of construction materials</li> <li>• Sketch plan/drawing of house/structure</li> <li>• Map showing the location of the structure/house in the project-affected area</li> <li>• Certified photocopy of Title (TCT/OCT or CLOA/EP) and TD of land where the house/structure is erected</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property : Structure/House	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Notarized landowner's waiver of right/quitclaim to affected houses/structures or establishments if payments will be made to claimants other than the owner</li> <li>• Notarized affidavit of ownership with Waiver of Right/Quitclaim to affected house/structure</li> <li>• Certified true copy of owner's identification (ID), Residence Certificate and Barangay Clearance</li> <li>• Copy of Masterlist of Project-Affected-Persons (PAPs) indicating the names of affected house/structure owners approved by authorized personnel</li> <li>• Pictures of the structures before, during and after the demolition</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included (Certified Copy)</li> <li>• Included</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property : Improvements (trees, plants, growing fruits, etc.)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Permit issued by the Department of Environment and Natural Resources (DENR) to cut plants, forest trees and fruit bearing trees on areas affected by the project.</li> <li>• Affected Trees/Crops Inventory duly certified by the Agency's Project Committee/Authorized Officer and showing among others the following:               <ul style="list-style-type: none"> <li>➤ Lot number as indicated in the project plan and the owner</li> <li>➤ Number of items, specifies classification, diameter, height</li> <li>➤ Owner of trees/plants/crops; and</li> <li>➤ Price</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> </ul>





# Other Expenditures

Road Right-of-Way (ROW)/Real Property : Improvements (trees, plants, growing fruits, etc.)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• Quitclaim or Waiver issued by the lot owner if he is not the claimant</li> <li>• Map/sketch plan showing the location of the improvement in the project-affected area</li> <li>• Resolution/approval of valuation of damaged improvement</li> <li>• Copy of approved valuation of crops, plants and trees issued by concerned government agency</li> <li>• Notarized Affidavit of Ownership with Right/Quitclaim to affected improvement</li> <li>• Copy of latest updated masterlist of PAPs approved by proper authorities</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Other Expenditures

Road Right-of-Way (ROW)/Real Property : Improvements (trees, plants, growing fruits, etc.)	Circular No. 2012-001	Circular No. 2023-004
<ul style="list-style-type: none"> <li>• If registered land:               <ul style="list-style-type: none"> <li>➤ Certified true copy of title (TCT/OCT or CLOA/EP)</li> </ul> </li> <li>• If unregistered land:               <ul style="list-style-type: none"> <li>➤ Certified photocopy of TD</li> <li>➤ Notarized joint affidavit of two adjoining landowners or barangay/local officials concerned attesting to the ownership of land</li> </ul> </li> <li>• If payment through Court Decision:               <ul style="list-style-type: none"> <li>➤ Certified photocopy of Court Decisions (Final Order/Decisions or Notice/Certificate of Finality of Decision)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>	<ul style="list-style-type: none"> <li>• Included</li> <li>• Included</li> <li>• Included</li> </ul>



# Questions



**THANK YOU!**

