



Republic of the Philippines
Department of Education
Region VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF BOHOL

**Office of the Schools Division
Superintendent**

September 18, 2023

DIVISION MEMORANDUM

No. 0422s. 2023

**DISSEMINATING COMMISSION ON AUDIT (COA) CIRCULAR NO. 2023 - 004 and
COA CIRCULAR NO. 2023 - 006**

To: Assistant Schools Division Superintendent
Division Chiefs
Public Schools District Supervisors
Program Coordinators
SDO Section I Heads
Elementary/Secondary School Principals/School Heads
Teaching and Non-teaching Personnel
All Others Concerned

1. Forwarding therein the Commission on Audit Circular No. 2023 - 004 dated June 14, 2023 - Prescribing the Updated Documentary Requirements for Common Government Transactions, Amending COA Circular No 2012 - 001 dated June 14, 2012 (**ANNEX A**) and COA Circular No. 2023 - 006 dated August 2, 2023 - Guidelines Implementing the Preservation of Electronic Vouchers, Supporting Documents, and other Records and Reports Submitted to Audit Teams Pursuant to COA Resolution No 2023 - 007 dated August 2, 2023 (**ANNEX B**) for the information and guidance to all concerned personnel.
2. Immediate and wide dissemination of this memorandum are hereby directed.

EVANGEL M. LUMINARIAS PhD CESO V
Schools Division Superintendent





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
COMMONWEALTH AVENUE, QUEZON CITY



CIRCULAR

No. : 2023-004
Date : JUN 14 2023

- TO** : All Heads of the National Government Agencies (NGAs) including State Universities and Colleges (SUCs); Heads of Government Corporations (GCs) classified as Non-Government Business Enterprises/Non-Commercial Public Sector Entities; Heads of Local Government Units (LGUs); Heads of Finance/Comptrollership/Financial Management Services; Chief Accountants/Heads of Accounting Units; Commission on Audit (COA) Assistant Commissioners, Directors, Auditors; and All Others Concerned
- SUBJECT** : Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012

1.0 RATIONALE

The Permanent Review Committee (PRC) created under COA Office Order No. 2018-246 dated March 27, 2018 was tasked to review auditing policies, rules, standards and regulations in line with Goal A.2.d of the 2016-2022 COA Strategic Plan.

The PRC solicited from various agencies the COA rules and regulations that need to be updated/revised. COA Circular No. 2012-001 issued on June 14, 2012 had the most number of recommended revisions/updates.

Pursuant to the rule-making function of this Commission, as provided under Section 2(2) of Article IX-D of the 1987 Philippine Constitution and Section 25(4), Chapter 2, Title I of Presidential Decree (PD) No. 1445 or the Government Auditing Code of the Philippines, this Circular is issued to prescribe the updated documentary requirements for common government transactions to facilitate disbursement, liquidation and audit thereof.

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2.0 COVERAGE/LIMITATION

2.1. This Circular updates only the documentary requirements for disbursements relating to the following common government transactions chargeable against the funds of all NGAs, GCs and LGUs:

- 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;
- 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.

2.2. The updated documentary requirements are made generic and not dependent on related laws, rules and regulations which are amended from time to time.

3.0 GUIDELINES

3.1. One of the general requirements for disbursements is that all claims against government funds shall be supported with complete documentation¹ that shall establish the integrity² of the claim.

3.2. The updated documentary requirements for common government transactions are listed in **Annex A**. Government agencies may, however, impose additional documentary requirements which are peculiar to their operations.

3.3. 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 transaction.³

4.0 REPEALING CLAUSE

All provisions of COA Circular No. 2012-001 dated June 14, 2012 which are not inconsistent herewith shall remain in full force and effect.

¹ Section 4.6, PD No. 1445.

² Refers to validity, authority, completeness, and accuracy.

³ Item 3, 1st paragraph of COA Circular No. 92-389 dated November 3, 1992.

5.0 EFFECTIVITY

The Circular shall take effect 15 days after its publication in a newspaper of general circulation.



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GAMALIEL A. CORDOBA
Chairperson

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ROLAND CAFÉ PONDOC
Commissioner

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MARIO G. LIPANA
Commissioner

**Updated Documentary
Requirements for Common
Government Transactions**



**As prescribed under COA
Circular No. 2023-004
dated JUN 14 2023**

**COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines**

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**Updated Documentary Requirements For
Common Government Transactions**

1.0 Cash Advances

1.1 Granting of Cash Advances

For all types of cash advances except for travel cash advances

- 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)
- Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books
- Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 above or other minimum amount that may be prescribed by the Bureau of the Treasury (upon set-up of new/renewed accountability)

Additional Documentary Requirements for Specific Transactions

1.1.1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses

- Approved payroll or list of payees indicating their net pay
- Approved authority (presidential directive or legislative enactment) or legal basis to pay allowances/salaries/honoraria/fringe benefits

1.1.2 Petty Cash Fund (PCF)

- Approved estimate of petty expenses for one month (initial set-up)

1.1.3 Field/Activity Current Operating Expenses (COE)

- Approved Budget for COE of the agency field office or agency activity in the field

1.1.4 Traveling Expenses

1.1.4.1 Local Travel

- Duly approved Office Order/Travel Order
- Duly approved Itinerary of Travel
- Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books

- 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
- Letter of invitation of the host/sponsoring agency/organization

1.1.4.2 Foreign Travel

- Duly approved Office Order/Travel Order
- Duly approved Itinerary of Travel
- Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books
- Letter of invitation of the host/sponsoring country/agency/organization
- Flight itinerary issued by the airline ticketing office/travel agency
- 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
- Where applicable, authority to claim representation expenses

In case of seminar/training:

- Acceptance of nominee/s as participant/s (issued by the host country)
- Programme Agenda and Logistics Information

1.2 Liquidation of Cash Advances

1.2.1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses

- Report of Cash Disbursements (RCDisb) certified correct by the accountable officer
- Approved payrolls/vouchers¹ duly acknowledged/signed by the payee/s
- Duly verified/approved accomplishment report, in case of payment of personnel under the "job order" status
- Official Receipt (OR)/printed electronic Official Receipt (eOR)²/Acknowledgement Receipt (AR) or equivalent in case of refund for unclaimed Salaries, Allowances, Honoraria and Other Similar Expenses
- Authority from the claimant and identification documents, if claimed by a person other than the payee

¹ The Daily Time Record (DTR) for payroll cash advance are no longer required considering that the certification by the authorized official that services (usually by the HRMO) was duly rendered on Box A of Payroll form would be sufficient.

² Certified by the claimant as a duplicate copy of the original

1.2.2 Petty Cash Fund

- Report on Paid Petty Cash Vouchers (RPPCV)
- Petty Cash Vouchers (PCVs) duly accomplished, signed and approved
- Approved purchase request with certificate of Emergency Purchase, if necessary
- Bills, receipts, sales invoices
- Certification of Expense not Requiring Receipt (CERR) (for expenses amounting to P300 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future
- Inspection and Acceptance Report (IAR) or Certificate of Inspection and Acceptance
- Pre-/Post-Repair Inspection Report
- Waste Materials Report (WMR) in case of replacement/repair
- Approved trip ticket, for gasoline/fuel expenses, together with parking and toll fee receipts, if any (applicable for government vehicles only)
- Canvass from at least three suppliers for purchases as prescribed (involving P2,000 and above or other amount that may be prescribed in the future), except for purchases made while on official travel
- Summary/Abstract of Canvass
- OR/eOR/AR or equivalent in case of refund of PCF
- Inventory Custodian Slip (ICS) for semi-expendable items

For meals and snacks charged to PCF:

- Notice of meeting with agenda/meeting's purpose
- Minutes of Meeting
- Attendance Sheet

1.2.3 Field/Activity Current Operating Expenses

- Same requirements as those for salaries, petty operating expenses, other personnel services, and maintenance and other operating expenses depending on the nature of expenses incurred.

1.2.4 Traveling Expenses

- Liquidation Report
- Approved Certificate of Travel Completed
- Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed
- Copy of previously approved Itinerary of travel
- Copy of Office Order and the Supplemental Office Order or any proof supporting the change of schedule
- Certificate of Appearance or Attendance 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:

- Highlights of the training/activity;
 - Pictures preferably dated;
 - Plan of action for knowledge sharing; and
 - Recommendations
- OR/cOR³/AR or equivalent in case of refund of excess cash advance

Additional Documentary Requirements

1.2.4.1 Local Travel

- Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company
- Certification by the Head of Agency as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for the official travel exceeded the prescribed rate per day (*certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts*)
- OR/eOR or CERR (for expenses amounting to P300 or less) or RER (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future. In case of payment of toll fees,⁴ the CERR/RER shall be supported with the toll fee rates.
- Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by Metro Manila Area, if the travel allowances being claimed include hotel room/lodging

1.2.4.2 Foreign Travel

- Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company. In the absence thereof other documents such as, but not limited to, a certified true copy of the passport showing the dates of entry and exit, duly stamped by the Immigration Office of the country of destination as indicated in the approved travel authority and itinerary of travel; or a passenger manifest certified by the concerned airline or shipping company

³ Electronic Official Receipts (eORs) include those issued by ride hailing applications (e.g. grab, uber, angkas etc.) and paid through electronic means (e.g. GCash, Grab Pay, Paya Maya etc.). This must be printed and applies to all transactions where an eOR is used as proof of payment.

⁴ The printed copies of eORs, or its equivalent may be used as proof of payments by government personnel of toll fees collected by operators through Radio Frequency Identification (RFID).

- For reimbursement of actual travel expenses in excess of the prescribed rate:
 - Approval by the President
 - Certification from the Head of the Agency that it is absolutely necessary
 - Hotel room with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required bills and receipts)
 - Bills/receipts for non-commutable representation expenses approved by the President or authorized officials

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

2.1 Transfer of Funds

- Duly approved Schedule of Fund Release to NGO/PO/CSO
- Approved Summary of Budgetary Requirements detailing the items of expenditure/ disbursement to be incurred in the program/project
- Performance security for infrastructure project
- Copy of signed Memorandum of Agreement (MOA) executed by and between the Government Agency and the NGO/PO/CSO
- Certificate of Registration with the concerned government agencies, i.e. SEC, CDA or DOLE
- 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
- Copy of the OR/eOR/AR or equivalent issued by the NGOs/POs/CSOs to the Source Agency acknowledging receipt of funds transferred
- Certification from the Accountant of the source agency that the previous fund transfer had been liquidated and accounted for in the books (staggered release)

2.2 Liquidation of Funds Released

- Report of Advice to Debit Account Issued and/or Report of Cash Disbursements
- 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
- 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
- Inspection report and certificate of project completion issued by the Government Agency's authorized representative
- List of equipment/vehicles procured by the NGO/PO/CSO out of the project funds indicating its brief description, date acquired, acquisition cost and final disposition

- Warranty for procured equipment and projects
- Pictures of implemented projects
- List of beneficiaries showing proof of identification (with address and contact number) with their signatures signifying their acceptance/ acknowledgement of the project/funds/goods/services received
- Proof of verification by the Government Agency official of the validity of the documents submitted by the NGO/PO/CSO
- 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

3.0 Fund Transfers to Implementing Agency

3.1 Transfer of Fund

Source Agency

- Copy of duly signed MOA/Trust Agreement or its equivalent
- Copy of Approved Program of Work (for infrastructure project)
- Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (for projects other than infrastructure)
- 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
- For local government units (LGUs), authorization by local Sanggunian for the Local Chief Executive to enter into contract in case of the following:
 - o In the case of a reenacted budget:
 - For the new contracts entered into by the local chief executive for contractual obligations included in the previous year's annual and supplemental budget
 - o In the case of the regularly enacted budget:
 - 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.
 - For purchase of goods and services which are neither specified nor encompassed within the regular personnel services and maintenance and other operating expenses
- Certification by the Chief Accountant that funds previously transferred to the Implementing Agency (IA) have been liquidated and accounted for in the books
- 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)
- 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)
- Acknowledgement Receipt for those recipients of research fund

- 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

3.2 Liquidation of Funds Transferred

Implementing Agency

- Copy of duly signed MOA/Trust Agreement/Terms of Reference or its equivalent
- 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
- Copy of OR/eOR/AR or equivalent issued by the Source Agency evidencing refund of unexpended/unutilized balance of fund transfer
- Status of Project/Program/Activity Accomplishment
- Inspection and Acceptance Report of research outputs of Completed (Research) Projects, approved by the Agency Head and duly acknowledged by the SA.

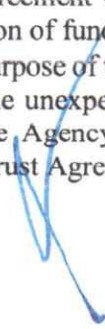
Source Agency

- Copies of Approved Journal Entry Vouchers of all transactions charged from the fund drawn by the Chief Accountant of the IA
- 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, stamped "received" by the Auditor of the IA
- Copy of OR/eOR/AR or equivalent upon receipt of funds transferred
- Copy of Notices of Disallowance and subsequent audit decisions issued, if any
- Copy of OR/eOR/AR or equivalent issued for the refund of unexpended/unutilized balance of fund transferred

3.3 From Trust Fund to the General Fund for unspent balance/excess amount

Implementing Agency

- Report of Receipt, Disbursement and Fund Balance certified by the Chief Accountant and approved by the Head of the Agency
- 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 of the funds transferred
- 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



4.0 Salary

4.1 Individual Claims

4.1.1 First Salary

For Regular Employees

- Certificate of Appointment duly attested by the Civil Service Commission (CSC) or its equivalent
- Assignment/Re-Assignment order, if applicable
- Certified copy of Oath of Office
- Certificate of Assumption
- Statement of Assets, Liabilities and Net Worth
- Approved Daily Time Record (DTR)
- Bureau of Internal Revenue (BIR) withholding certificate
- Payroll Information on New Employee (PINE) or any equivalent document
- Authority from the claimant and identification documents, if claimed by person other than the payee

Additional Requirements for transferee (from one government agency to another)

- Clearance from money, property and legal accountabilities from the previous office
- Certified copy of paid disbursement voucher of last salary received and/or Certification by the Chief Accountant for the breakdown of last salary received and remittance of statutory deductions from previous office
- Certificate of leave credits
- Service Records
- BIR Certificate of Compensation Payment/Tax Withheld
- Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms

For Contract of Service and Job Order Workers

- Approved Contract for Contract of Service and Job Order Workers
- Certificate of Assumption
- Approved DTR
- BIR withholding certificate

4.1.2 Salary (if Deleted from the Payroll)

- Approved DTR
- Notice of Assumption
- Approved Application for Leave, and Medical Certificate if on sick leave for five days or more and clearance if on leave for 30 days or more

4.1.3 Salary of Casual/Contractual Personnel, Charged to Personnel Services

- For accredited agencies by the CSC (for first claim)
 - Certified copy of the pertinent contract/appointment
 - Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC
- For other agencies (for first claim)
 - Certified copy of the pertinent contract/appointment marked received by the CSC
- Certification by the Local Chief Executive (LCE), in case of LGUs, that the employment/hiring is still within the Personal Services (PS) limitation
- 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)
- Duly Approved Accomplishment Report
- Approved DTR
- Certificate of Assumption of Duty for the first salary

4.1.4 Salary Differentials due to Promotion and/or Step Increment

- Due to Promotion:
 - Certified copy of Approved Appointment
 - Certificate of Assumption
- Notice of Salary Adjustment (NOSA), for step increment/salary increase
- Approved DTR or certification that the employee has not incurred leave without pay
- Certification by the LCE, in case of LGUs, that the promotion/step increment is still within the PS limitation

4.1.5 Last Salary

- Clearance from money, property and legal accountabilities
- Approved DTR
- Authority to deduct accountabilities, if any
- Certification of available leave credits

4.1.6 Salary due to Heirs of Deceased Employee

- Death Certificate issued by the Philippine Statistics Authority (PSA) or Court Declaration in case of presumptive death or any evidence of circumstances of death, whichever is applicable.
- Marriage Certificate issued by PSA, if applicable
- Birth Certificate of surviving legal heirs issued by PSA
- Waiver of right of children 18 years and above, if applicable
- Designation of next-of-kin -



- Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage

4.1.7 Salary during Maternity Leave

- Certified copy of approved Application for Maternity Leave
- Certified copy of Maternity Leave Clearance
- Medical Certificate for Maternity Leave
- Certification as Solo Parent (for additional 15 days paid leave)
- Certificate of Assumption

4.2 General claims through the Automated Teller Machine (ATM)

- Approved Salary Payroll
- Approved Payroll Register (hard and soft copy)
- Letter to the bank to credit employees' account of their salaries or other claims stamped "Received" by the bank
- Validated deposits slips/LDDAP-ADA, if applicable

5.0 Allowances, Honoraria and Other Forms of Compensations

5.1 Clothing/Uniform Allowance

For Individual Claims

- Certificate of Assumption (for new employee and those on leave without pay)
- Certificate of Non-payment from previous agency, for transferees

For General Claims

- Approved Clothing/Uniform Allowance Payroll
- Approved Payroll Register (hard and soft copy)
- Letter to the bank to credit employees' account of their allowance
- Validated deposit slips/LDDAP-ADA, if applicable

5.2 Collective Negotiation Agreement (CNA) Incentive

- Resolution signed by both parties incorporating the guidelines/criteria for granting CNA incentive
- Copy of CNA
- Comparative statement of DBM approved level of operating expenses and actual operating expenses
- 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
- 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
- Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year

5.3 Hazard Duty Pay

- 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-torn/embattled/disease-infested/distress or isolated areas/stations, or areas declared under state of calamity or emergency, or with volcano activity or eruption.
- Approved DTR/Report or Duly Accomplished Time Record of employee or travel report.
- Copy of Special Order from the agency/department Head covering the assignment to hazardous/difficult areas.
- For non-DOST personnel, Certification from DOST Secretary showing the degree of risk to hazards, actual exposure and rates
- 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.

5.4 Honoraria

5.4.1 Government Personnel Involved in Government Procurement

- Office Order creating and designating the BAC compositions and authorizing the members to collect honoraria
- Minutes of BAC meetings
- Notices of Award to the winning bidders of procurement activity being claimed
- Certification that the procurement involves competitive bidding
- Attendance sheet listing the names of attendees to the BAC meetings
- 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

5.4.2 Teaching Personnel (Department of Education (DepEd), TESDA, SUCs and other educational institutions)

- Certification from the Registrar/Dean of College that the load is in excess of the regular load or outside the regular office hours
- Schedule of classes indicating the designated teaching personnel
- Certificate of actual conduct of classes and/or Accomplishment Report

- Service Report
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to pursuant to Item 7.13.1, Chapter VII of the DBM Manual on Position Classification and Compensation

5.4.3 Governing Boards of Collegial Bodies

- Appointment/designation as member of the Board
- Certification that the claimant is not an appointee to a regular position in the governing board of collegial body who receives salaries, regular allowances and other benefits.
- Minutes of Meeting and Attendance Sheet as certified by the Board Secretary
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to DBM BC No. 2007-510 dated May 8, 2007 and any future amendments thereof

5.4.4 Resource Person/Coordinator/Facilitator

- Office Order for their designation with authority to collect honorarium
- Authority to Conduct the Training/Seminar and the participants
- Course Outline/Program
- Copy of the Letter/Invitation to Guest Resource Speaker/Persons (as accepted/conformed)
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to DBM BC No. 2007-001 dated April 23, 2007 and any future amendments thereof

5.4.5 Special Projects

- Office Order for the creation of the Special Project Team
- Special Project Plan
- Terms of Reference
- Accomplishment Report/Certificate of Completion of project deliverables
- Certificate of acceptance by the Agency Head of the deliverables per project component
- 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

5.4.6 Science and Technological Activities

- Office Order or Authority to collect honoraria
- Plan/Program of Activities with specific deliverables/project output

- Accomplishment Report/Certificate of Completion of programmed activities certified by the manager/Head/proponent of the Special Project and to be approved by the Head of the Agency or his/her designated official.
- Certificate of Acceptance by the Agency Head of the deliverables/project output
- 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 Section 4.3 on Honoraria Rates of DBM-DOST Joint Circular No. 01, s. 2013 dated June 25, 2013 and any future amendments thereof.

5.5 Longevity Pay

- Service Record
- Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay

5.6 Loyalty Cash Award/Incentive/Service Recognition Award

For Individual Claims

- Service Record
- Certificate of non-payment from previous office (for transferee)
- Certificate from HRO/U that the claimant has not incurred more than 50 days leave without pay within the preceding 5-year period, as the case may be, or proof of eligibility to receive incentive/service recognition

For General Claims

- Loyalty Cash Award/ Incentive/Service Recognition Award Payroll
- 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
- Payroll Register (hard and soft copy)
- Letter to the bank requesting to credit employees' account of their PIB claims
- Validated Deposit Slips/LDDAP-ADA, if applicable

5.7 Mid-Year/Year-End Bonus (YEB) and Cash Gift (CG)

For Individual Claims

- Clearance from money, property and legal accountabilities (retiree)
- Certificate of Assumption to Office (for new employee/transferee)
- Certification of non-payment from previous agency (for transferee)

For General Claims

- Bonus and/or CG Payroll
- Payroll Register (Hard and soft copy)
- Letter to the bank to credit employees account of their Bonus and/or CG claims
- Validated Deposit slips/LDDAP-ADA, if applicable

5.8 Monetization of Leave Credits

- Approved leave application with leave credit balance certified by the Human Resources Officer
- Request for monetization of leave covering more than ten days duly approved by the Head of Agency
- For monetization of 50 percent or more:
 - o Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs
 - o Barangay Certification in case of need for financial assistance brought by calamities, typhoons, fire, etc.
 - o Justification on financial needs for the education of employee or children

5.9 Overtime Pay

- Overtime authority stating the necessity and urgency of the work to be done, names of personnel, the purpose of expected outputs, specific period of such services and the manner of compensating the same i.e. Compensatory Time Off or paid in cash
- Overtime Work Program
- Quantified Overtime Accomplishment duly signed by the employee and supervisor
- Certificate of service or duly approved DTR

5.10 Personnel Economic Relief Allowance (PERA)

Same requirements as those for payment of salaries (4.1.1, 4.1.2, 4.1.5-7 & 4.2)

5.11 Program on Awards and Incentives for Service Excellence (PRAISE)

- 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
- Approved payroll

5.12 Productivity Incentive Bonus (PIB) or Productivity Enhancement Incentive (PEI)

For Individual Claims

- Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory
- Certification from the Legal Office that the employee has no administrative charge

For General Claims

- PIB Payroll
- List of personnel dismissed within the year
- List of personnel on absent without official leave (AWOL)
- Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office are at least satisfactory
- Payroll register (hard and soft copy)
- Letter to the bank to credit employees' account of their PIB/PEI claims
- Validated deposit slips/LDDAP-ADA, if applicable

5.13 Reimbursement of Hospital Expenses

- Duly approved Order of Adjudication
- Committee Report/Evaluation
- Medical Abstract/Record
- Affidavit of the Applicant
- Affidavit of two (2) disinterested persons
- Summary of hospital expenses
- Statement of Account/Bill
- Official Receipts

5.14 Reimbursement of Pre-employment Medical Expenses

- Copy of Approved Appointment
- Copy of Certificate of Assumption to Office
- Official Receipts/eOR/AR or equivalent

5.15 Representation and Transportation Allowance (RATA)

For Individual Claims

- Copy of Appointment/Office Order (1st payment)
- Certificate of Assumption (1st payment)
- Certificate or evidence of service rendered or Approved DTR
- Certification that the official/employee did not use government vehicle

- Certification by the LCE, in case of LGUs, that the revised RATA rates are still within the PS limitation
- Certification on the Actual Incurrence of RATA (for those with authorized monthly commutable representation and transportation allowance)

For General Claims

- Approved RATA payroll
- Approved Payroll Register (hard and soft copy)
- Letter to the bank to credit employees' account of their RATA claims, if applicable stamped "Received" by the bank
- Validated Deposit Slip/LDDAP-ADA, if applicable

5.16 Retirement Benefits

- Updated Service record indicating the number of days on leave without pay and/or certification issued by the Human Resource Office/Unit (HRO/U) that the retiree did not incur any leave of absence without pay
- Retirement application
- Office clearance from money/property accountability & administrative/criminal liability
- Statement of Assets, Liabilities and Net worth (SALN)
- Retirement Gratuity Computation
- Certificate from the Office of the Ombudsman indicating whether or not the retiree has a pending criminal or administrative case
- Affidavit of Undertaking with authority to deduct accountabilities
- Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her.

Additional requirement in case of resignation

- Employee's letter of resignation duly accepted by the Agency Head

Additional requirements in case of death

- Death certificate issued by Philippine Statistics Authority (PSA)
- Marriage Certificate issued by PSA
- Birth certificates of all surviving legal heirs issued by PSA
- Waiver of rights of children 18 years old and above, if applicable
- Designation of next-of-kin
- Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage

5.17 Special Counsel Allowance

- Office Order/Designation/Letter of the Office of the Solicitor General (OSG) deputizing the claimant to appear in court as special counsel
- Certificate of Appearance issued by the Clerk of Court

- Certification that the cases to be attended by the lawyer personnel are directly related to the nature/function of the particular office represented
- Certification issued by the Chief Accountant that the amount being claimed is still within the limitation under the General Appropriations Act (GAA) of the amount per month

5.18 Subsistence, Laundry and Quarters Allowances

For Individual Claims

- Authority for entitlement to collect the benefit approved by Agency Head
- Approved DTR
- Certification from the Legal Office that the employee has no administrative charge

For General Claims

- Payroll of personnel entitled to claim subsistence, laundry and quarters allowance
- Payroll register (hard and soft copy)
- Letter to the bank to credit employees' account of their claims
- Validated deposit slips/LDDAP-ADA, if applicable

5.19 Terminal Leave Benefits

- Agency Clearance from money, property and legal accountability from the Central Office and/or from the Regional Office of last assignment
- Ombudsman Clearance
- 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)
- Approved leave application
- Complete service record
- Statement of Assets, Liabilities and Net Worth (SALN)
- Certified photocopy of appointment/NOSA
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- showing the highest salary received if the salary under the last appointment is not the highest.
- Computation of terminal benefits duly signed/certified by the Chief Accountant
- Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU
- In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency.

Additional requirements in case of death

- Death certificate issued by PSA
- Marriage Certificate issued by PSA
- Birth certificate of all surviving legal heirs issued by PSA
- Designation of next-of-kin
- Waiver of rights of children 18 years old and above, if applicable

6.0 Other Expenditures

6.1 Utility Expenses

- Statement of Account/Bill
- Invoice/Official Receipt or machine validated statement of account/bill

6.2 Telephone/Communication Expenses

- Statement of Account/Bill
- Invoice/Official Receipt or machine validated statement of account/bill or collection and acknowledgement receipts.
- Certification by Head of Agency or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls.
- Authority from the Head of Agency for entitlement to Mobile phone allowance
- Certification from the Chief Accountant and Property Officer that the employee was not issued a postpaid plan for mobile phone.

7.0 Extraordinary and Miscellaneous Expenses

- 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
- 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
- Minutes of the meeting if used for the purpose of meetings, seminars and conferences
- Attendance Sheet

8.0 Prisoner's Subsistence Allowance

By administration thru cash advance

Grant of Cash Advance

- Roster of Inmates duly certified by the Jail Warden/Superintendent
- Certificate from the concerned officials on actual number of inmates (jail population)

Liquidation of Cash Advance

- Menu
- Roster of Inmates duly certified by the Jail Warden/Superintendent
- Certificate from the concerned officials on actual number of inmates (jail population)
- Summary of Committed and Released Inmates on a daily basis duly signed by the Jail Warden/Superintendent
- Certificate of discharge on a daily basis, if there is any, duly signed by the Jail Warden/Superintendent and other responsible officials
- Report of disbursement duly supported with necessary documents depending on the nature of expenses

By Catering Contract

- Catering Contract Agreement or MoA
- Menu
- Roster of Inmates duly certified by the Jail Warden/Superintendent
- Certificate from the concerned officials on actual number of inmates (jail population)
- Summary of Committed and Released Inmates on a daily basis duly signed by the Jail Warden/Superintendent
- Certificate of discharge on a daily basis, if there is any, duly signed by the Jail Warden/Superintendent and other responsible officials

9.0 Procurement of Goods, Consulting Services and Infrastructure Projects (Regardless of Mode of Procurement)

For all types of procurement

- 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.
- Certified copy of the submitted Contract or Purchase Order stamped "Received" by COA of the documentary requirements required by COA Circular No. 2009-001 dated February 12, 2009 and COA Memorandum No. 2005-027 dated February 28, 2005 (Annex A-T) and any future amendments thereof
- Letter request for payment from contractor/supplier

9.1 Infrastructure Projects

Additional Documentary Requirements

9.1.1 Advance Payment for Mobilization Cost

- Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee
- Notice of Award
- Notice to Proceed

9.1.2 Progress Payments

- Statement of Work Accomplished (SWA)
- Progress Billing Statement
- Inspection Report by the Agency's Authorized Engineer
- Results of Test Analysis, if applicable
- Contractor's Affidavit on payment of laborers and materials
- Pictures/Geotagged Photos, before, during and after construction of items of work especially the embedded items
- Certificate of Percentage of completion

9.1.3 Final Payment

- As-Built Plans
- Final SWA
- Warranty Security
- Certificate of Completion
- 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
- Certificate of Acceptance by the Agency
- Final Inspection Report of the Agency's authorized Engineers and/or Inspectorate Team
- Statement of Time Elapsed
- Pictures/Geotagged Photos before, during and after construction of items of work especially the embedded items

9.1.4 Release of Retention Money

- Warranty security in form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand
- Certification from the end-user that the project is completed, inspected and accepted.

9.2 Consulting Services

Additional Documentary Requirements

- Copy of curriculum vitae of the consultant
- Copy of the Terms of Reference or Contract (for first payment)
- Approved consultancy Progress/Final Reports, and/or output required under the contract
- Progress/Final Billing

- Contract of Infrastructure Projects subject of Project Management Consulting Services

9.3 Goods

Additional Documentary Requirements

9.3.1 Supplies, Materials, Equipment and Motor Vehicles

- Purchase Requisition (PR)
- 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
- Results of Test Analysis, if applicable
- 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
- Delivery receipt duly received.
- Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of Agency or his authorized representative
- Property Acknowledgement Receipt (PAR), for equipment.
- 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
- Authority to purchase, in case of motor vehicles
- For Procurement of drugs and medicines
 - Certificate of product registration from Food and Drug Administration (FDA)
 - Certificate of good manufacturing practices from FDA
 - Batch release certificate from FDA
 - If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the product/items
 - License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller or distributor)
 - Certification by the Medical Officer that medicines and drugs requisitioned is included in the PNDF Current Edition
 - Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines

9.3.2 General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services)

- Performance Appraisal Report
- Statement of Account or Contractor's Bill
- Record of Attendance/Service

- Proof of remittance to concerned government agencies [BIR/Social Security System (SSS)/ECC/Pag-ibig/PhilHealth]

9.3.3 Rental Contracts for Property

- List of prevailing comparable property within the vicinity (for first claim)
- Vicinity map (for first claim)
- Bills/Invoices
- Certificate of Occupancy (space/building) (for first claim)

9.3.4 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles

- Bills/Invoices
- Pre-Repair Inspection Report
- Post-Repair Inspection Report
- Repair History of Property
- Waste Materials Report
- Warranty Certificate
- Certificate of Acceptance

9.3.5 Advertising Expenses

- Job Order or Contract
- Bill/Statement of Account
- Copy of newspaper clippings evidencing publication and/or CD/DVD in case of TV/Radio commercial
- Copy of Approved Agency Media Plan, if any

10.0 Cultural and Athletic Activities

- Budget estimates approved by the Head of Agency
- Office Order
- Same requirements under procurement depending on the nature of expense and the mode of procurement adopted

11.0 Human Resource Development and Training Program

- Budget Estimates Approved by the Head of Agency
- Schedule of Training Approved by the Head of Agency
- Statements of Account/Bills/Invoices
- Official Receipts
- Office Order/Terms of Reference

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12.0 Financial Expenses

- Copy of Loan Agreements/Memorandum Agreement
- Statement of Account
- Bank Debit memos
- Certificate of full payment of loan (for final payment of loan amortization)

13.0 Legal Retainer's Fee

- Notarized Retainers Contract, not exceeding one year, between the concerned government agency and the private lawyer or law firm
- Written approval of the OSG or Office of the Government Corporate Counsel (OCGG)
- Board Resolution authorizing the hiring of a private lawyer or law firm of the concerned government agency
- Board Resolution authorizing the concerned government personnel/official to enter into a contract, if applicable
- Certificate of availability of funds duly verified by the Audit Team Leader
- Written approval of COA, if not exempted under COA Circular No. 2021-003 dated July 16, 2021

14.0 Road Right-of-Way (ROW)/Real Property

14.1 Land

- Independent Appraisal Report in accordance with RA No. 10752⁵ and any future amendments thereof/Regional Committee Resolution indicating the valuation of the land
- Applicable BIR Zonal Valuation
- Certified Photocopy of Authority/Agency Resolution to Purchase Land or Land Rights indicating the approved/established valuations or BIR Zonal Valuations
- Deed of Absolute Sale registered with the Register of Deeds where the land is located
- Certified Photocopy of Tax Clearance from Assessor's Office where the land is located
- Certificate Authorizing Registration (CAR)
- Proof of payment of Capital Gains Tax (CGT)
- Proof of payment of Documentary Stamp Tax (DST)
- Proof of payment of Transfer Tax
- If registered land:
 - 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

⁵ The Right-of-Way Act

- Assessor's Office in the name of the procuring entity or previous owner depending on the provisions of the sale
- 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
- If unregistered land:
 - Certified photocopy of TD in the name of the procuring entity or previous owner with the annotation of sale
 - Notarized Affidavit of Ownership
 - Certification from the City/Municipal Treasurer that the claimant is the sole entity paying the taxes for the property for the past five years
 - Notarized joint affidavit of two adjoining landowners or Barangay/Local Officials concerned attesting to the ownership of the land
- If claim for payment or amount of sale exceeds ₱50,000 (EO No. 1035), certified photocopy of Claimant's Surety/Indemnity Bond issued by any Insurance Company duly accredited by the Insurance Commission
- For Payment by Court Decision:
 - 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
 - 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
 - Entry of Judgment
- Location of the property affected by the project:
 - Parcillary plan
 - Vicinity plan
 - Subdivision plan, if claim is for portion of lot
 - Approved lot plan

14.2 Structure/House

- Approved and Notarized Agreement to Demolish and Remove Improvements (ADRI) / Notarized voluntary undertaking to vacate the project area
- Certificate of Total Demolition
- Computation of Replacement Cost duly approved by implementing Office Director supported with current abstract of canvass of construction materials
- Sketch plan/drawing of house/structure
- Map showing the location of the structure/house in the project-affected area
- Certified photocopy of Title (TCT/OCT or CLOA/EP) and TD of land where the house/ structure is erected
- Notarized landowner's waiver of right/quitclaim to affected houses/structures or establishments if payments will be made to claimants other than the owner
- Notarized affidavit of ownership with Waiver of Right/Quitclaim to affected house/structure
- Certified true copy of owner's identification (ID), Residence Certificate and Barangay Clearance

- Certified Copy of Masterlist of Project-Affected-Persons (PAPs) indicating the names of affected house/structure owners approved by authorized personnel
- Pictures of the structures before, during and after the demolition

14.3 Improvements (trees, plants, growing fruits, etc.)

- 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.
- Affected Trees/Crops Inventory duly certified by the Agency's Project Committee/Authorized Officer and showing among others the following:
 - o Lot number as indicated in the project plan and the owner
 - o Number of items, specifies classification, diameter, height
 - o Owner of trees/plants/crops; and
 - o Price
- Quitclaim or Waiver issued by the lot owner if he is not the claimant
- Map/sketch plan showing the location of the improvement in the project-affected area
- Resolution/approval of valuation of damaged improvement
- Copy of approved valuation of crops, plants and trees issued by concerned government agency
- Notarized Affidavit of Ownership with Right/Quitclaim to affected improvements
- Copy of latest updated masterlist of PAPs approved by proper authorities
- If registered land:
 - o Certified true copy of title (TCT/OCT or CLOA/EP)
- If unregistered land:
 - o Certified photocopy of TD
 - o Notarized joint affidavit of two adjoining landowners or barangay/local officials concerned attesting to the ownership of land
- If payment through Court Decision:
 - o Certified photocopy of Court Decisions (Final Order/Decisions or Notice/Certificate of Finality of Decision)



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City



" Annex B "

CIRCULAR

No. : 2023-DD6
Date : AUG 02 2023

TO : All Heads of Departments, Bureaus, and Offices of National Government Agencies including State Universities and Colleges; Government-Owned or Controlled Corporations including Water Districts; Local Government Units; Chiefs of Financial and Management Services, Chief Accountants, Cashiers, Disbursing Officers, Budget Officers; Assistant Commissioners, Directors and Auditors of the Commission on Audit (COA), and All Others Concerned

SUBJECT : Guidelines Implementing the Preservation of Electronic Vouchers, Supporting Documents, and other Records and Reports submitted to Audit Teams pursuant to COA Resolution No. 2023-007 dated AUG 02 2023

1.0 RATIONALE

Republic Act (RA) No. 8792¹, otherwise known as the Electronic Commerce Act approved on June 14, 2000 provides the legal recognition of electronic data messages and electronic documents in commercial and non-commercial transactions. Under the Rules on Electronic Evidence, an electronic document is admissible in evidence if it complies with the rules on admissibility prescribed by the Rules of Court and related laws, and is authenticated by the manner prescribed therefor. Moreover, the 2019 Amendments to the 1989 Revised Rules on Evidence refine the appreciation and admissibility of electronic evidence as original of documents.

Section 27 of RA No. 8792 mandates all government entities to accept the creation, filing or retention of electronic data messages or electronic documents. Those that perform governmental functions using electronic data messages or electronic documents are authorized to adopt and promulgate appropriate rules, regulations, or guidelines pertaining thereto. They should, among others, specify the manner and format in which such electronic messages shall be filed, created, retained or issued; the control processes and procedures to ensure adequate integrity, security and confidentiality of electronic data messages or documents; and other attributes required of electronic data messages or documents.

¹ An act providing for the recognition and use of electronic commercial and non-commercial transactions, penalties for unlawful use thereof, and other purposes.

Mindful of these developments, this Commission issued COA Memorandum No. 2021-013² and COA Circular No. 2021-006³ that provide guidelines on the admissibility of electronic documents as audit evidence, use of electronic signatures and digital signatures which can reduce the processing of paper-based records. These guidelines lay the foundation for modernizing the accounting and auditing procedures and processes where electronic audit evidence are made available for remote audits, teleworking, and alternative work arrangements under a new work environment.

In the same context, COA Resolution No. _____ dated _____ authorizes the preservation and custody of vouchers and supporting documents, and other records and reports submitted by government entities in electronic form, and establishes a modified process in performing COA's custodial function, subject to regulations.

To keep abreast with the changing time and conditions and better serve the Government and all stakeholders, this Commission shall, through responsive regulations, facilitate online government transactions in support to Government's initiative for e-Governance, continuity of public service delivery, and zero-contact policy.

2.0 SCOPE

This Circular shall apply when government entities submit vouchers, supporting documents, and other records and reports to this Commission in electronic form pursuant to existing accounting and auditing rules and regulations.

3.0 DEFINITION OF TERMS

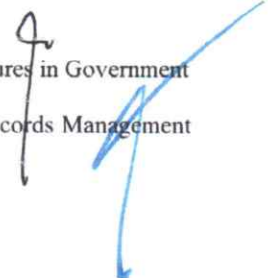
- 3.1 **Agency Records Disposition Schedule** refers to a records control schedule specific to the agency in terms of organization and functions showing the period that each record series is to remain in the office area or storage (inactive) and governing record preservation and destruction.⁴
- 3.2 **Capture** refers to procedures that result in the storage of a record in a record-keeping system, including the registration and classification of the record and the addition of metadata about the record.⁵
- 3.3 **Electronic Records and Documents** refer to: (i) records or documents originally created, captured, and stored in electronic format using a computer or electronic device, including information or the representation of information, data, figures, symbols or other modes of written expression, described or however represented,

² Guidelines on the use of Electronic Documents in Government Transactions.

³ Guidelines on the use of Electronic Documents, Electronic Signatures, and Digital Signatures in Government Transactions.

⁴ National Archives of the Philippines Memorandum Circular No. 2104-01, Electronic Records Management Policy, p. 2.

⁵ Ibid.



by which a right is established or an obligation extinguished, or by which a fact may be proved and affirmed, which is received, recorded, transmitted, stored, processed, retrieved or produced electronically⁶; (ii) digital version of financial transaction documents and reports, as well as non-financial transaction documents which are subject to audit and from which audit evidence may be obtained, including records or documents obtained by the agency as proof of receipts or expenditure; (iii) email messages, word-processed documents, electronic spreadsheets, scanned copy of a paper document, digital purchase receipts; or (iv) vouchers and supporting documents, and other records and reports in electronic form regularly submitted by government entities to the audit teams.

- 3.4 **Electronic Document Portal** is a system where documentary requests from audit teams are lodged. The documents or files may be uploaded to this system to facilitate submission to the audit teams.
- 3.5 **Metadata** describes the context of electronic documents. It provides information about the document's location, author, the date it was created, etc.⁷

4.0 GENERAL PRINCIPLES

Electronic records and documents, having been granted legal effect and admissibility, are generally acceptable proof of government transactions subject to compliance with applicable law and rules.

Generally, government entities are encouraged to adopt digital transformation initiatives or e-Governance projects, with consideration of advances in technology, to streamline its operations for more efficient, effective and economical delivery of public services.

5.0 GUIDELINES

The following guidelines shall govern the custody, safekeeping and preservation of vouchers, supporting documents, and other records and reports submitted by government entities to the audit teams in electronic form.

- 5.1 No government entity may enjoy the advantages of the provisions of this Circular, unless they comply with the controls and the regulations stated herein, particularly the need to install internal controls as affirmed by the Internal Audit Unit, Compliance Department, or its equivalent.

⁶ Sec. 5(f), R.A. No. 8792.

⁷ National Archives of the Philippines Memorandum Circular No. 2104-01, Electronic Records Management Policy, p. 2.

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- 5.2 The provisions of COA Circular No. 2021-006 dated September 6, 2021 or Guidelines on the use of Electronic Documents, Electronic Signatures, and Digital Signatures in Government Transactions, as far as it does not contradict this Circular, shall be integrally read and adopted in these guidelines, and shall extend its application to instances when government entities submit Electronic Records and Documents (ERDs) including those not needing signatures. The Management Representation as required in said Circular shall be accompanied by an Affirmation page as a mandatory attachment (*Annex 1*).

Records and Documents Capture

- 5.3 Government entities may submit in electronic format ERDs to their respective audit teams pursuant to these guidelines through the online Electronic Document Portal (EDP).
- 5.4 For purposes of compliance with the demand for and submission of ERDs by the government entities, submission through the EDP is considered as submission to their respective audit teams. The original paper documents or the source documents of those digitized documents shall nonetheless be forwarded to the audit team concerned. *Provided*, such requirement to forward the paper counterpart shall be discontinued after the termination of the transition period per transitory clause.
- 5.5 On a per-transaction basis, the voucher with its complete supporting documents should be submitted together, either entirely (a) in electronic or (b) paper-based. For transactions where the government entities are not capable of submitting entirely in electronic, such transaction will not be covered by this Circular, and the government entity shall proceed with the usual paper-based submission. Supporting documents, including those from third parties, that are in paper form may be digitized by scanning them, provided the authorized personnel of government entities shall ascertain its authenticity prior to scanning, thereafter shall certify its authenticity by affixing their signatures therein before submission following the rules in COA Circular No. 2021-006 dated September 6, 2021. The written authorization of such personnel shall be furnished to the audit team concerned.
- 5.6 It remains the responsibility of government entities to reasonably ensure the authenticity of all vouchers and its complete supporting document prior to submission to the audit teams.
- 5.7 For the purpose of uploading ERDs through the EDP, the heads of government entities shall designate a focal officer, and copy of such designation shall be furnished to the audit team concerned. The link or Uniform Resource Locator of the EDP shall be sent via email to the focal officer. The same email will contain instructions to upload additional records and/or documents if needed. After receiving the link, the focal officer may proceed with the following steps:

- a) Click the link provided in the email notification;
- b) On the "Upload Requested Document" page, input the following:
 - 1) Document request reference number (can be found in the notification email); and
 - 2) Focal officer's email address (for confirmation), then click "Send New OTP";
- c) Input the One-Time Pin (OTP) sent to the agency focal officer's email to validate user authenticity; and
- d) On the resulting page, click "Browse" and select the documents/files to be uploaded and click "Submit."

The EDP user's manual can be downloaded at <https://mika-el.coa.gov.ph>. Concerns, issues, and queries in uploading documents/ files through the EDP may be sent to the Information Technology Audit Office (ITAO) via email address support.mikael.portal@coa.gov.ph, or call 8952-5700 local 4020/2119.

5.8 A notification of successful upload containing the unique document reference number following a standard naming convention (MIKA-EL- <Year>-<Request Serial No.>-<Document No.>) will be sent to the agency focal officer as proof that the EDP has captured the record.

5.9 Metadata of the ERD shall be managed by the EDP to ensure authenticity, utility, integrity, and security of records over time. Metadata that describe the content and structure of the record, as well as the background of its creation, shall include the following:

- a) Reference code (a unique identifier that links to the description);
- b) Title (Name of the record);
- c) Description;
- d) Name of the creator;
- e) Date of creation/last modified/last accessed;
- f) Data and time of uploading;
- g) Retention period; and
- h) Other fields as may be necessary.

5.10 The EDP accepts file formats that have low risk of becoming obsolete to ensure long-term accessibility, such as the following:

- a) Microsoft Word Office Open XML (docx/ doc);
- b) Portable Document Format (pdf);
- c) Comma Separated Value (csv);
- d) Microsoft Excel Office Open XML (xlsx/xls); and
- e) Text (txt).

- 5.11 The EDP implements its own security protocol. ERDs that are encrypted will not be accepted and verified by the EDP.

The Digital Vault

- 5.12 A digital vault is created by this Commission to safely store all ERDs submitted by the government entities, pursuant to this Circular. The digital vault shall be maintained by this Commission, through the Information Technology Audit Office (ITAO), Systems and Technical Services Sector (STSS), as part of its audit modernization efforts. This will help slowly do away with physical document warehouses and filing rooms.
- 5.13 ERDs submitted through the EDP shall be directly stored and safely kept in the digital vault.
- 5.14 The audit teams shall utilize the digital vault for their constructive custody, modernized safekeeping and preservation of ERDs.
- 5.15 ERDs submitted pursuant to this Circular shall have the same legal effect as its paper-based equivalent. The audit teams concerned shall maintain access to ERDs for audit purposes. Print-out or hard copies of ERDs need not be preserved by the audit teams. However, the original paper document or the source document of those digitized documents submitted during the period of transition shall be preserved by the audit teams. *Provided*, after the period of transition, audit teams may demand for the submission, through the issuance of Notice of Suspension, of the original when a genuine issue is raised as to the authenticity of the submitted ERDs or when the submitted ERD was discovered not compliant with this Circular. Moreover, nothing in this Circular shall be construed as prohibiting audit teams from printing them when necessary.
- 5.16 This Commission, through the ITAO, STSS, shall adopt organizational, physical, and technical security measures to ensure the confidentiality, integrity, and availability of the ERDs from the digital vault, in compliance with RA No. 10173, otherwise known as the Data Privacy Act of 2012, and its Implementing Rules and Regulations. High standards and protocols shall be implemented and continuously reviewed by the ITAO, STSS, to ensure the integrity of the digital vault and the admissibility of its contents as evidence in any proceedings.

Access and Use of Records

- 5.17 ERDs submitted to the digital vault shall remain accessible and available to the audit teams concerned. Request by parties concerned for copies of ERDs from the



audit teams may be authorized pursuant to COA Circular No. 2013-006⁸ dated September 18, 2013.

- 5.18 The ITAO Director, through its Electronic Evidence Unit (EEU), in responding to requests of interested parties, shall certify that any ERD from the digital vault has integrity and is free from any alternation from the time of capture to presentment; and has implemented high standards, protocols and strictest controls. The ITAO Director shall further certify that the ERD extracted from the digital vault is the exact copy of the ERD received from a government entity and uploaded in the digital vault, in case the same is required in any proceeding.
- 5.19 The ITAO, STSS, as technical support, shall provide access to ERDs to all officials and members of the audit teams following a role-based access control based on least-privilege access.
- 5.20 The copy of ERDs in the digital vault shall be the controlling copy in case of discrepancy between several copies from different sources.
- 5.21 The ITAO, through its Audit and Research Services, shall provide technical assistance to the audit teams concerned with the implementation of this Circular, and when needed, conduct series of training for capacity-building in coordination with the Professional and Institutional Development Sector.

Retention and Disposition

- 5.22 The retention period of ERDs in the digital vault shall be based on the Records Disposition Schedule approved by National Archives of the Philippines (NAP) in compliance with Item B, Chapter VII of the NAP Electronic Records Management Policy (ERMP). However, ERDs may be retained for an extended period, provided that there is available storage. Disposal of ERDs after the retention period is on a first-in, first-out basis, and only upon the approval from the audit team leader concerned.
- 5.23 The ITAO, STSS shall periodically generate a list of ERDs for disposal based on their retention period, such list will be forwarded to the audit team for information and confirmation prior to any disposition of the ERD.
- 5.24 The ITAO Director shall, through the EEU, certify the ERDs that have been disposed of and the reason for the disposal. Meanwhile, ERDs that are subject of a pending case or investigation shall not be approved for disposal. The EEU of ITAO shall maintain a registry of all ERDs that are involved in any proceedings.

⁸ Guidelines in the disposition of requests for documents/records/reports/decisions and other information in the possession and/or custody of COA, including furnishing of copies thereof to requesting parties

5.25 There shall be no automatic software-driven records destruction, and only secured disposal methods shall be used in compliance with the NAP's ERMP.

6.0 SAVINGS CLAUSE

Cases not covered by this Circular shall be referred to this Commission for resolution, through the Systems and Technical Services Sector.

7.0 REPEALING CLAUSE

For clarity, paragraph 9, page 6 of COA Circular No. 2021-006 dated September 6, 2021 is hereby modified as follows:

To ensure verifiability of digitally-signed documents, the same shall be maintained in its original form and submitted electronically. For this purpose, any print-out of these documents are considered subsequent copies of the original and shall have a notation (footer) or disclosure stating: "This document is digitally-signed" or other similar wordings.

All other COA issuances inconsistent herewith are hereby revoked, amended or modified accordingly.

8.0 TRANSITORY CLAUSE

There shall be a period of evaluation during which the government entities shall, notwithstanding the provisions herein, forward to the audit team concerned the original source documents of those scanned or digitized documents. The period will last for such time that all stakeholders of this Circular are well adjusted to the use of ERDs. The Commission shall review and evaluate the implementation of this Circular every year thereafter and may terminate or extend the evaluation period upon the recommendation of the Legal Services Sector.

9.0 EFFECTIVITY

This Circular shall take effect after 15 days from publication in a newspaper of general circulation.



GAMALIEL A. CORDOBA
Chairperson

ROLAND CAFÉ PONDOC
Commissioner

MARIO G. LIPANA
Commissioner

AFFIRMATION

We, the officials, designated officers, accountable officers, signatories, and employees of the [Agency/ Corporation/ LGU /Project], hereby affirmed the contents of the Management Representation, to which this affirmation is attached.

We affirm our faithful compliance with the duties and responsibilities stated therein, and admit all its provisions particularly, among others, the admission of estoppel on the authenticity of documents submitted bearing our electronic signature (including digital signatures).

Focal Person (Implementation) (Scanning)	Internal Audit	Authorized	Person
Focal Officer (Uploading)	Authorized Signatory	Authorized Signatory	
Authorized Signatory	Authorized Signatory	Authorized Signatory	
Authorized Signatory	Authorized Signatory	Authorized Signatory	
Authorized Signatory	Authorized Signatory	(Others)	

Note: All officials and employees designated/authorized to sign electronic documents using electronic signatures, including digital signatures should sign in this page. This should be updated for any changes caused by reassignment, resignation, retirement, separation, or any other personnel movements.