

CITIZEN'S CHARTER NO. FMB-AF-01: PROCESSING OF PAYMENT OF CLAIMS

This process includes processing of Obligation Request and Status (ORS) and Disbursement Voucher (DV), and preparation, processing and issuance of Checks/LDDAP-ADA and corresponding Advices. This process is used to pay an obligation to DENR-FMB employees, individuals, agencies or creditors for goods purchased and services rendered.

Office or Division:	Budget Unit, Accounting Unit, Cashier Unit and Interim Administrative and Finance Office, Office of the Director
Classification:	Simple, Complex & Highly Technical
Type of Transaction	G2B - Government to Business G2C - Government to Citizens G2G - Government to Government
Who may avail?	Internal: All permanent, casual and contractual personnel and officials of FMB, DENR Central, Regional, PENR and CENR Offices, Bureaus and attached agencies. External: Other Government Agencies, Contractors, Suppliers, Service Providers and Consultants

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
General Requirements	
Disbursement Voucher (DV), <i>if applicable</i> (3 Original Copies)	Requesting Party
Obligation Request and Status (ORS) (3 Original Copies)	Budget Unit
CHECKLIST REQUIREMENTS (Based on Commission on Audit (COA) Circular 2012-001 dated June 14, 2012 Revised Guidelines and Documentary Requirements for Common Government Transactions)	
1. Travelling Expenses	
A. Local Travel	
Itinerary of Travel (1 original)	Concerned Employee
Certificate of Travel Completed (1 original)	Concerned Employee
Approved Travel Order (1 original)	Concerned Employee/Records Unit
Certificate of Appearance (1 original)	Concerned Employee/ Head of Office-Place of Destination
Additional Requirements	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Special Order, if applicable (1 photocopy)	Concerned Employee/End-User
Electronic Plane Ticket, if applicable (1 original)	Concerned Employee /Airline Company
Boarding Pass, if applicable (1 original)	Concerned Employee /Airline Company
Terminal Fee Ticket/Stubs, if applicable (1 original)	Concerned Employee/Airline Company/Ticketing Office
Transportation Receipts (1 original)	Concerned Employee /Taxi/Bus Drivers
Travel Report, if applicable (1 photocopy)	Concerned Employee
Driver's Trip Ticket, if applicable (1 photocopy)	Concerned Employee/General Services Unit
B. Foreign Travel	
Itinerary of Travel (1 original)	Concerned Employee
Certificate of Travel Completed (1 original)	Concerned Employee
Approved Travel Authority (1 original)	Concerned Employee/Office of the Secretary
Letter of Invitation of Host/Sponsoring country (1 photocopy)	Concerned Employee/Host/Sponsoring Country
Daily Subsistence Allowance (DSA) Rate (1 photocopy)	International Civil Service Commission (ICSC) of United Nations Website
BSP Exchange Rate (1 photocopy)	BSP Website
Electronic Plane Ticket (1 original)	Concerned Employee /Airline Company
Boarding Pass (1 original)	Concerned Employee /Airline Company
Narrative Report on Participation (1 original)	Concerned Employee
2. Catering and Accommodation Expenses	
A. Training/Seminar/Workshop	
Billing Statement/Statement of Account (1 original)	Service Provider

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Duly noted Attendance Sheet (1 original)	End –User
Room Assignment List (1 original)	End –User, Service Provider
Duly signed and notarized Contract (1 original)	End –User, Service Provider
Certificate of Availability of Funds (1 original)	End –User, Accounting Unit
Notice of Award (1 original)	Property Unit
Notice to Proceed (1 original)	Property Unit
Bids and Awards Committee Resolution (1 original)	Property Unit
Approved Abstract of Quotation (1 original)	Property Unit
At least 3 Quotations (1 original)	Service Providers
PhilGEPS Posting for the Request for Quotation (1 original)	Property Unit
Approved Special Order (1 photocopy)	End-User
Approved Purchase Request (1 original)	End-User/Property Unit
Approved Project Procurement Management Plan (1 photocopy)	End-User/Property Unit
B. Catering Services for Meeting	
Billing Statement/Statement of Account (1 original)	Service Provider
Approved Certificate of Acceptance (1 original)	End-User/Property Unit
Duly noted Attendance Sheet (1 original)	End–User
Duly signed and notarized Contract/Service Agreement (1 original)	Property Unit
Omnibus Bids and Awards Committee Resolution (1 photocopy)	Property Unit
Approved Abstract of Quotation (1 original)	Property Unit - Office of the Director
At least 3 Quotations (1 original)	Service Providers
Notice of Meeting (1 original)	End-User
Approved Purchase Request (1 original)	Property Unit - Office of the Director

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Approved Project Procurement Management Plan (1 photocopy)	End-User
3. Mandatory Expenses	
A. Water and Electricity	
Billing Statement /Statement of Account (1 original)	Electricity and Water Service Providers
B. Communication/Telephone/Internet Expenses	
Billing Statement/Statement of Account (1 original)	Telecommunication Service Providers
C. Gasoline	
Billing Statement /Statement of Account (1 original)	Gasoline Service Center
Sales Invoice (1 original)	Gasoline Service Center
Vehicle Trip Ticket (1 original)	General Services Unit
Fuel/Oil/Lubricants Requisition and Issue Slip (1 original)	General Services Unit
D. Janitorial and Security Services	
Billing Statement/Statement of Account (1 original)	Service Provider
Approved Daily Time Record (1 original)	Service Provider
Approved Attendance Sheet (1 original)	Service Provider
Duly signed and notarized Contract (1 original)	Service Provider/General Services Unit
Certificate of Availability of Funds (1 original)	Accounting Unit
Bids and Awards Committee Resolution (1 Original)	General Services Unit
Notice of Award (1 photocopy)	Property Unit
Notice to Proceed (1 photocopy)	Property Unit
Post Qualification Evaluation Report (1 photocopy)	Property Unit
Bid Evaluation Report (1 photocopy)	Property Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Approved Abstract of Quotation (1 original)	Property Unit
Quotations (1 photocopy)	Service Provider Agencies/Property
PhilGEPS Posting for the Request for Quotation (1 original)	Property Unit
Purchase Request (1 photocopy)	Property Unit
Approved Project Procurement Management Plan (1 Photocopy)	Property Unit
4. Salaries of Individuals Hired under Contract of Service	
Duly signed and notarized Contract (1 photocopy for first claim)	Concerned Employee/Human Resource Unit
Approved Daily Time Record (1 original)	Concerned Employee/Human Resource Unit
Approved Special/Travel Order, if applicable (1 photocopy)	Concerned Employee
Accomplishment Report (1original copy)	Concerned Employee
5. Consultancy Services	
Acceptance report (1 original)	End-User
Letter Request for Payment (1 original)	Consultant
Activity/Accomplishment Report (1 original)	Consultant
Curriculum Vitae (1 original)	Consultant
Approved and duly Notarized Contract (1 original)	End-User/Consultant
Notice of Award (1 original)	Property Unit
Notice to Proceed (1 original)	Property Unit
Bids and Awards Committee Resolution (1 original)	Property Unit
Evaluation Report (1 original)	Property Unit
Approved Abstract of Quotation (1 original)	Property Unit
At least 3 Quotations (1 original)	Consultants
PhilGEPS Posting for the Request for Quotation (1 original)	Property Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Letter of Intent (1 original)	Consultant
Terms of Reference (1 original)	End-User
Approved Purchase Request (1 original)	Property Unit
Approved Project Procurement Management Plan (1 photocopy)	End-User
6. Cash Advances (Training/Events/Activities)	
Approved Allotment Letter (1 original)	Concerned Employee/End-User
Approved Special Order, if applicable (1 original)	Concerned Employee/End-User
Approved Purchase Request (1 original)	Concerned Employee/End-User
Approved Project Procurement Management Plan (1 photocopy)	Concerned Employee/End-User
Certification from the Accountant that previous cash advances have been liquidated (1 original)	Accounting Unit
Fidelity Bond (1 photocopy)	Concerned Employee
7. Liquidation/Replenishment of Petty/Cash Advances	
Official Receipts/Sales Invoices (1 original)	Concerned Employee/End-User
Replenishment Report (1 original)	Concerned Employee/End-User
Approved trip ticket for gasoline expenses or vehicle repair (1 photocopy)	Concerned Employee/End-User
3 Quotations from suppliers for above Php1,000 (1 original)	Concerned Employee/End-User
Inspection and Acceptance Report for supplies (1 original)	Concerned Employee/End-User
Approved Allotment Letter (1 original)	Concerned Employee/End-User
Approved Special Order, if applicable (1 original)	Concerned Employee/End-User
Approved Purchase Request (1 original)	Concerned Employee/End-User
Approved Project Procurement Management Plan (1 photocopy)	Concerned Employee/End-User

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Certification from the Accountant that previous cash advances have been liquidated (1 original)	Accounting Unit
Fidelity Bond (1 photocopy)	Concerned Employee
8. Supplier/Contractor/Service Provider	
A. Purchase Order	
Purchase Order (1 original)	Property Unit
Notice of Award, if applicable (1 original)	Property Unit
Notice to Proceed, if applicable (1 original)	Property Unit
Omnibus/Bids and Awards Committee Resolution (1 photocopy)	Property Unit
Approved Abstract of Quotation (1 original)	Property Unit
At least 3 Quotations (1 original)	Suppliers
PhilGEPS Posting for the Request for Quotation	Property Unit
Approved Purchase Request (1 original)	Property Unit
Approved Project Procurement Management Plan (1 Photocopy)	End-User
B. Job Order	
Job Order (1 original)	Property Unit
Notice of Award, if applicable (1 original)	Property Unit
Notice to Proceed, if applicable (1 original)	Property Unit
Approved Abstract of Quotation (1 original)	Property Unit
At least 3 Quotations (1 original)	Suppliers
Omnibus/Bids and Awards Committee Resolution (1 photocopy)	Property Unit
PhilGEPS Posting for the Request for Quotation (1 original)	Property Unit
Pre-repair Evaluation/Inspection Report for vehicle repair (1 original)	General Services Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Template and specifications for printing (1 original)	End-User
Approved Purchase Request (1 original)	End-User /Property Unit
Approved Project Procurement Management Plan (1 photocopy)	End-User
9. Government Share for Mandatory Deductions	
Payroll of personnel with corresponding amount of Government Share on (GSIS, ECIP, Pag-ibig, Philhealth (1 original)	Human Resource Unit /Accounting Unit
10. Salaries and Wages (Permanent Employees)	
A. First Salary	
Approved Appointment (1 Certified True Copy)	Concerned Employee/Human Resource Unit
Oath of Office (1 Certified True Copy)	Concerned Employee/Human Resource Unit
Certificate of Assumption (1 Certified True Copy)	Concerned Employee/Human Resource Unit
Duly accomplished Daily Time Record (1 original copy)	Concerned Employee/Human Resource Unit
Statement of Assets, Liabilities and Net Worth (1 Certified True Copy)	Concerned Employee/Human Resource Unit
BIR Certificate of Registration (Form 1902) (1 certified true copy)	Concerned Employee/Human Resource Unit
Additional Requirements <i>(for transferees from one government office to another)</i> :	
Office Clearance (1 Certified True Copy)	Concerned Employee/Human Resource Unit
Certificate of Available Leave Credits (1 original)	Concerned Employee/Human Resource Unit
Service Record (1 original)	Concerned Employee/Human Resource Unit
Certification of Last Salary Received (1 original copy)	Concerned Employee/Human Resource Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
B. Salary (if deleted from payroll)	
Approved Daily Time Record (1 original)	Concerned Employee/Human Resource Unit
Travel Order/Special Order, if applicable (1 photocopy)	Concerned Employee/Human Resource Unit
C. General Monthly Payroll	
System-Generated Payroll	Human Resource Unit
11. Allowances and other Similar Expenses	
A. Loyalty Award Bonus	
Certification of years in service (1 original)	Human Resource Unit
Service Record (1 original)	Human Resource Unit
Step Increment/Salary Adjustment	
Notice of Step Increment (NOSI) /Notice of Salary Adjustment (NOSA) (1 Certified True Copy)	Human Resource Unit
Approved Appointment in case of promotion (1 Certified True Copy)	Human Resource Unit
Certificate of Assumption of Duties in case of promotion (1 Certified True Copy)	Human Resource Unit
B. Monetization	
Special Allotment Release Order (SARO) (1 Certified True Copy)	Department of Budget and Management (DBM)
Notice of Cash Allocation (NCA) (1 Certified True Copy)	Department of Budget and Management (DBM)
Matrix of Computation, if applicable (1 original)	Human Resource Unit
Application for Leave with Certification of Available Leave Credits (1 Certified True Copy)	Human Resource Unit
Notice of Step Increment (NOSI), if applicable (1 Certified True Copy)	Human Resource Unit
Service Record (1 Certified True Copy)	Human Resource Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Approved leave application (10 days) with leave credit balance certified by the Human Resource Office (1 original)	Concerned personnel/ Human Resource Unit
Request for leave covering more than 10 days duly approved by the head of Agency (if more than 10 days) (1 original) Concerned personnel	Concerned personnel
Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs for monetization of 50% or more (1 original)	Concerned personnel/Hospital
Barangay Certification in case of need for financial assistance brought about by calamities, typhoons, fire, etc. (1 original)	Concerned employee/concerned Barangay Original
C. Terminal Leave	
Special Allotment Release Order (SARO) (1 Certified True Copy)	Department of Budget and Management (DBM)
Notice of Cash Allocation (NCA) (1 Certified True Copy)	Department of Budget and Management (DBM)
Clearance from money, property and legal accountability from the office of current assignment (1 original)	Concerned personnel/All concerned offices
Certified photocopy of employees leave card as at last date of service duly audited by Personnel Division and COA (1 photocopy)	Human Resource Unit
Certificate of leave credits issued by (1 original)	Human Resource Unit
Approved leave application (1 original)	Human Resource Unit
Complete service record (1 original)	Human Resource Unit
Statement of Assets, Liabilities and Net Worth (SALN) (1 original)	Concerned personnel
Certified photocopy of appointment/Notice of Salary Adjustment (NOSA) showing the highest salary received if the salary under the last appointment is not the highest (1 original)	Human Resource Unit
Certificate of Available Leave Credits (1 original)	Human Resource Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Applicant's authorization (in affidavit form) to deduct all financial obligations with the agency (1 original)	Concerned personnel/
Affidavit of applicant that is no pending criminal investigation or prosecution against him/her (1 original)	Concerned personnel/ Legal Affairs Service
In case of resignation, employee's letter resignation duly accepted by the Head of Agency (1 original)	Concerned personnel
Ombudsman clearance per COA Circular 2013-001 (1 original)	Ombudsman
Additional requirements , if applicable:	
Death certificate authenticated by PSA (1 original)	Philippine Statistics Authority
Marriage contract authenticated by PSA (1 original)	Philippine Statistics Authority
Birth Certificate of all surviving legal heirs authenticated by PSA (1 original)	Philippine Statistics Authority
Designation of next of kin (1 original)	Authorized claimant
Waiver of rights of children 18 years old and above (1 original)	Authorized claimant
Inter-Agency Fund Transfer	
Approved Work and Financial Plan (1 original copy)	Implementing Agency
Approved Memorandum of Agreement (1 original copy)	Implementing Agency
Certification from the Accountant that funds previously transferred has been liquidated (1 original)	Accounting Unit
Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (1 original)	Implementing Agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
Budget Unit				
1. Property Unit, GSU, Personnel, Accounting and other person concerned to submit DV, Payroll, Contract, Purchase Order (PO) / Job Orders (JO) / Agency Procurement Request (APR) together with necessary documentary requirements	1.1 Receives and verifies the completeness of the DV, Payroll, Contract, Purchase Order (PO) / Job Orders (JO) / Agency Procurement Request (APR), duly signed by the Head of the Requesting Office, including necessary Supporting Documents from office/personnel concerned	None	1 hour (per batch)	Receiving/Releasing Personnel, Budget Unit, Office of the Director
	1.2 Reviews/checks fund availability and allotment and prepare ORS and initials.	None	1 day (Simple) 2 days (Complex) (per batch)	Budget Staff, Budget Unit, Office of the Director
	1.3 Release ORS to the Division concerned for signature of the Head of the Requesting Office (Box A)	None	1 hour (per batch)	Receiving/Releasing Personnel, Budget Unit, Office of the Director
	1.4 Receive signed ORS from the Division concerned	None	1 hour (per batch)	Receiving/Releasing Personnel, Budget Unit, Office of the Director
	1.5 Reviews and sign Box B of the ORS with supporting documents.	None	1 day (Simple) 2 Days (Complex)	Chief, Budget Unit

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
			(per batch)	
	1.6 Record and forward signed ORS with SDs to the Accounting Unit	None	1 hour (per batch)	Receiving/Releasing Personnel, Budget Unit, Office of the Director
Accounting Unit				
2. Budget Unit and End-User to submit all required documents to Accounting Unit	2.1 Receive the documents, record in the logbook, assign DV number and forwards DV with supporting documents to concerned Accounting Staff for processing	None	1 hour (per batch)	Receiving / Releasing Personnel Accounting Unit, Office of the Director
	2.2 Process DV and double check as to completeness of supporting documents, validity and correctness of claims. 1.2.a Compute and deduct applicable taxes. 1.2.b Prepare Certificate of Tax Withheld. 1.2.c Record particulars of DV in individual Index Card and initials in the DV.	None	1 day (Simple) 2 Days (Complex) 3 days (highly technical) (per batch)	Accounting Staff / Accounting Unit, Office of the Director
	2.3 Review and sign Box C of DV and sign Tax Certificate	None	1 day (Simple) 2 days (Complex) (per batch)	Chief, Accounting Unit

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
	2.4 Record and forward DV with supporting documents to Interim Administrative and Finance Office for initial before the approval of the Assistant Director/Director	None	1 hour (per batch)	Receiving / Releasing Personnel Accounting Unit, Office of the Director
Cashier Unit				
3. OAD/OD and End User to submit all approved required documents to cashier unit.	3.1 Receives and verifies completeness of signatories, charging of the copies of approved Disbursement Vouchers (DV) with original supporting documents.	None	1 hour (per batch)	Receiving/Releasing Personnel, Cashier Unit, Office of the Director
	3.2 Prepare check in three (3 copies).	None	1 hour (per batch)	Cashier Staff/Chief, Cashier
	3.3 Prepares Advice/LDDAP-ADA, Fund 101, Fund 102 FMP-GOP, INREMP-GOP and other projects	None	2 hours (per batch)	Accounting Staff/Cashier Staff, Office of the Director
	3.4 Reviews the amount of the check & LDDAP-ADA against the DV. Signs the check/LDDAP-ADA	None	1 hour (per batch)	Chief Accounting Unit, Chief Cashier Unit
	3.5 Release the checks for countersigning to authorized official	None	1 hour (per batch)	Receiving/Releasing Personnel, Cashier Unit,

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
				Office of the Director
	3.6 Signs and approves the LDDAP-ADA/Check Advice	None	1 hour (per batch)	Interim Administrative and Finance Officer, Assistant Director/Director
	3.7 Submit the approved Advice/LDDAP-ADA to Landbank	None	2 hours (per batch)	Cashier Chief, Cashier Staff, Office of the Director
4. Sign original Voucher of the Payee/Issue official receipt for Commercial/Suppliers	4.1 Records check/LDDAP-ADA particulars in the check register and inform the clientele that the check is available for pick up or the ADA is already prepared for them to issue OR upon crediting of payment to their account.	None	2 hours (per batch)	Cashier Staff, Cashier Unit, Office of the Director
	4.2 Release checks/ADA to customer/bank with Tax certificate and attached OR/Invoice to the DV.	None	1 hour (per batch)	Receiving/Releasing Personnel, Cashier Unit, Office of the Director

TURNAROUND TIME:

CLASSIFICATION	CHECK / ADA	BANKING DAYS	TURNAROUND TIME
Complex	Checks	1	11 days, 4 hrs and 35 mins
Complex	ADA	1	11 days, 2 hrs and 35 mins
Complex	Checks	2	12 days, 4 hrs and 35 mins
Complex	ADA	2	12 days, 4 hrs and 35 mins
Highly Technical	Checks	1	18 days, 3 hrs and 35 mins
Highly Technical	ADA	1	18 days, 5 hrs and 35 mins
Highly Technical	Checks	2	19 days, 3 hrs and 35 mins
Highly Technical	ADA	2	19 days, 5 hrs and 35 mins