



EXECUTIVE ORDER NO. 25
Series of 2023

**AN ORDER PRESCRIBING THE OMNIBUS GUIDELINES ON THE VARIOUS TRANSACTIONS
OF THE PROVINCIAL GOVERNMENT OF OCCIDENTAL MINDORO AND FOR OTHER
PURPOSES**

WHEREAS, the 1987 Philippine Constitution sets the basic rule for the use of government funds, Section 29, Art. VI of which states: "No money shall be paid out of the Treasury except in pursuance of an appropriation made by law." The said provision also establishes the need for all government entities to undergo the budgeting process to secure funds for their mandated functions, programs and activities;

WHEREAS, Section 4 of Presidential Decree No. 1445, entitled "Ordaining and Instituting a Government Auditing Code of the Philippines," enunciated the fundamental principles governing financial transactions and operations of any government agency;

WHEREAS, Republic Act No. 11032 otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 declared as policy of the State to maintain honesty and responsibility among its public officials and employees, and to take appropriate measures to promote transparency in each agency with regard to the manner of transacting with the public, which shall encompass a program for the adoption of simplified requirements and procedures that will reduce red tape and expedite business and non-business related transactions in government;

WHEREAS, Republic Act 7160, otherwise known as the Local Government Code (LGC), Section 465 (b) (1), provides that the Provincial Governor shall exercise general supervision and control over all programs, projects, services and activities of the provincial government and determine guidelines of provincial policies and be responsible to the Sangguniang Panlalawigan for the program of the Government;

WHEREAS, the New Government Accounting System for Local Government Units (LGUs) of the COA Circular No. 2002-003 dated June 20, 2003 provides the guide in the recognition and reporting of the financial transactions of the LGUs acknowledging the fact of particularities of transactions in each LGU;

WHEREAS, based on the foregoing premises, there is a need to prescribe the omnibus guidelines on the various transactions of the Provincial Government of Occidental Mindoro for the efficient and effective performance of duties and functions of the employees and the unhampered flow of transactions;

NOW THEREFORE, I, EDUARDO B. GADIANO, Provincial Governor of Occidental Mindoro, by virtue of the powers vested in me by law, do hereby prescribe the omnibus



guidelines on the various transactions of the Provincial Government of Occidental Mindoro, with the following stipulations:

PART I

GENERAL PROVISIONS

Section 1. DECLARATION OF POLICY –it is the policy of this Office, in pursuance to Republic Act 7160, or otherwise known as the Local Government Code (LGC), Section 465 (b) (1), that the Provincial Governor shall exercise general supervision and control over all programs, projects, services and activities of the provincial government and determine guidelines of provincial policies and be responsible to the Sangguniang Panlalawigan for the program of the Government.

Section 2. COVERAGE- This Executive Order shall cover all the Departments, sub – offices, hospitals and infirmaries operated by the Provincial Government of Occidental Mindoro (PGOM) as well as the operations of the Sangguniang Panlalawigan Office.

Section 3. DEFINITION OF TERMS – For purposes of these guidelines, the following terms are defined as follows:

- a. **Petroleum fuel, oil and lubricant (POL) products** – refers to the petroleum fuel, oil and lubricant products used by the offices for generators, government vehicles, repair and maintenance of such vehicle, equipment and machineries.
- b. **Permanent Official Station** – the place where the office or regular place of business/work of personnel is permanently located and where the personnel is expected to stay most of the time as required by the nature and the duties and responsibilities of the position of such personnel.
- c. **Daily Travel Expenses (DTE)** – the amounts authorized to cover expenses for local travel, which consist of (i) costs for hotel accommodation or lodging, including the prescribed taxes and service charges, (ii) meals, and (iii) incidental expenses, including cost of local or inland transportation and reasonable miscellaneous expenses at the place of assignment.
- d. **Transportation Expenses** – the actual fares of the authorized modes of transportation (e.g. land, sea and air) for local and foreign travels from the permanent official station to the destination or place of assignment and back.



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- e. **MAPSA Area** – Cluster of municipalities composed of the compact municipalities situated on the northern part of Occidental Mindoro. It composed of the following: Mamburao, Paluan, Sta. Cruz and Abra de Ilog.
- f. **SAMARICA Area** - Cluster of municipalities composed of the compact municipalities situated on the southern part of Occidental Mindoro. It composed of the following: San Jose, Magsaysay, Rizal and Calintaan.
- g. **LOLU Area** – Cluster of municipalities composed of the compact municipalities situated on the Looc and Lubang Islands.
- h. **Abstract of Canvass** – is the summary of the three (3) canvasses made from suppliers.
- i. **Emergency Purchase** – In cases of emergency where the need for the supplies is exceptionally urgent or absolutely indispensable and only to prevent imminent danger to, or loss of, life or property, local government units may, through the local chief executive concerned, make emergency purchases or place repair orders, regardless of amount, without public bidding
- j. **Petty Cash Fund (PCF)** – fund maintained by the Petty Cash Custodian for the petty expenses of the organization/agency.
- k. **Petty Cash Voucher** – a standard form used as a receipt whenever cash is withdrawn from a petty cash box.
- l. **Petty Cash Custodian (PCC)** – in-charge with distributing the cash and collecting receipts for all purchases or any uses of the petty cash funds.
- m. **Petty Cash Record (PCR)** – PCC shall maintain this PCR to record his/her cash advance, utilization and replenishment made and to monitor the petty cash balance. All transactions for the day shall be recorded immediately.
- n. **Report on Paid Petty Cash Voucher (RPPCV)** – report which shall be prepared by PCC to replenish his Petty Cash Fund.
- o. **Statement of Urgency** – is a certification issued by Head of Office/Department in lieu of Canvass and Abstract of Canvass while on official travel.
- p. **Waste Materials Report** – shall be used by the Supply and/or Property Custodian to report all waste materials in his/her custody so that they may be properly disposed of and derecognized from the books.
- q. **Financial Assistance** – all forms of assistance given to individuals.



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MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- r. **Request for Ambulance/Cadaver Transport Vehicle (RACTV)** – forms used by the individual for the request of ambulance/cadaver transport vehicle.
- s. **Home Against Medical Advice (HAMA)** – forms issued by the hospital in charge of patient and signed by the patient itself or his/her immediate family member if the latter decided to leave the hospital even without the doctor's advice.
- t. **Waiver of Treatment and Transfer per Request Form** – forms issued by the hospital in charge of patient and signed by the patient itself or his/her immediate family member if the latter waived the health care to be provided by the hospital.
- u. **Goods** – refers to all items, supplies, materials and general support services, except Consulting Services and Infrastructure projects, which may be needed in the transaction of public businesses or in the pursuit of any government undertaking, project or activity excluding meals and snacks, drinking water, fuel, oil and gasoline.
- v. **Infrastructure Projects** – refers to construction, rehabilitation and improvement of all structures, roads, bridges and buildings.
- w. **Purchase Order (PO)** – Is a form/document used by the agency/entity, addressed to a supplier, to deliver specific quantities of supplies/goods/property subject to the terms and conditions contained in the PO.
- x. **Retention Amount** – sum of money held by the government as a safeguard for any defective or non-conforming work by the contractor. The term **"Warranty"** and **"Retention Amount"** will be used in these guidelines interchangeably.
- y. **Expendable Supplies** – spare parts sought to be procured with a life expectancy of more than one (1) year but which shall have decreased substantially in value after being put to use for only one (1) year.
- z. **Non-expendable supplies** – Refers to articles which are not consumed in use and ordinarily retain their original identity during the period of use, whose serviceable life is more than one (1) year and which add to the assets of the Government.
- aa. **Government Procurement Policy Board (GPPB)** - The principal body responsible for procurement policy formulation and the implementation and monitoring of effective public procurement reform, thereby promoting and achieving good governance, in general, and transparency, accountability, equity, effectiveness, efficiency and economy in Government, in particular.

Section 4. GOVERNING POLICY IN DISBURSEMENT OF THE FUNDS OF THE PROVINCIAL GOVERNMENT. All transactions of all the Departments, sub-offices, hospitals and infirmaries of the Provincial Government shall be governed by these principles:



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MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- a. All transactions shall be based on the Approved Annual and Supplemental Budgets of all Departments based on the rules promulgated by the pertinent provisions of the Local Government Code and rules, memoranda and circulars of various oversight agencies;
- b. All Procurements shall be based on pertinent provisions of the Government Procurement Reform Act (RA 9184), its Implementing Rules and Regulations and Non – Policy Matters promulgated by the Government Procurement Policy Board (GPPB);
- c. All Departments shall execute all plans, programs, and activities with utmost diligence to ensure the effective use of government funds so that the intended benefits shall be achieved by the Local Government Unit;
- d. All Departments shall be held accountable for the timely execution of such programs, projects and activities based on their Work and Financial Plan, Released Allotment and other mechanisms which shall be set forth by the Provincial Governor or his authorized representatives;
- e. All LGU owned and operated hospitals and infirmaries shall be considered as one health system which shall be supervised by the Provincial Health Office;
- f. All properties of the Provincial Government shall be identified and maintained by assigned departments and shall be disposed properly per provision of guidelines as set forth by the Commission on Audit and the Local Government Code.

Section 5. RELEASE OF BUDGETARY ALLOCATION.

- A. Immediately after the submission of the Local Expenditure Program, all Departments shall prepare their indicative Work and Financial Plan (WFP) embodying the schedule of implementation of all PPAs funded from their Programmed Appropriation and Obligation by Object of Expenditure (LBP Form 2), subject to revision of amounts depending on the final amount authorized by the Sangguniang Panlalawigan in the approved Appropriation Ordinance;
- B. The WFP shall be submitted to the Provincial Budget Office (PBO) for consolidation. On or before the start of the Fiscal Year, the Allotment Release Order (ARO) shall be prepared by the PBO for approval of the Local Chief Executive (LCE) no later than the first working day of the current fiscal year and shall be released on or before the first day of every quarter. Provided, that the ARO shall be based on the Work and Financial Plan (WFP) and shall be released in four equal tranches. Provided also, that in case the Department shall request the release of an amount that is more than one fourth of its budgetary allocation for any quarter, the department head shall



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- justify the reason subject to the review of the Local Finance Committee (LFC) and approval of the LCE. In no instance that release of Allotment covering future quarters be allowed except in emergency and justifiable reasons subject to the review of the LFC and approval of the LCE;
- C. In the event that the Local Expenditure Program (LEP) is not yet approved by the Sangguniang Panlalawigan at the beginning of the fiscal year, the PBO shall prepare the ARO covering only Personal Services and essential Operating Expenditures of the last approved Appropriation Ordinance;
- D. Based on the recommendation of the LFC, an amount of 10% or more from the administrative expenses of each office, to be identified by the office itself, shall be deducted from the selected MOOE account of all office to cover for possible shortfall in the collection of local revenues.

PART II

ARTICLE I

SPECIFIC PROVISIONS ON LOCAL FINANCE COMMITTEE TRANSACTIONS

Section 6. RELEASE OF ALLOTMENT, OBLIGATION, PAYMENT & MONITORING OF ALL EXPENDITURES FOR ALL FUNDS OF THE PROVINCIAL GOVERNMENT OF OCCIDENTAL MINDORO FROM THE PROVINCIAL BUDGET OFFICE

- A. Release of Allotment for Drugs & Medicines & other commonly used supplies (CUS) shall be for two quarters;
- B. The release of allotment of government funds shall be based on the Work & Financial Plan.
- C. The Obligation Request shall include additional signatories for Other Development Programs (ODP) and Statutory Obligations:

Statutory Funding	Additional Signatories
GAD/20%	PPDO
Continuing Appropriation	Proponent Departments
PCPC,SC/PWD	PSWDO
Calamity Fund	PDRRMO

- D. Request for Augmentation and Request for Early Release shall not be entertained.



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- E. Obligation Request shall include the Responsibility Center, Function, Program and Project (FPP), Account Code, AIP ref Code and certified by the End-User by affixing his/her signature and check mark on Box A. The Provincial Budget Officer shall affix his/her signature and check mark on Box B.
- F. The following transactions shall comply with the checklist from PACCO and the Obligation Request shall be submitted together with the following documents, such as but not limited to:

1. Payrolls for Salaries/Wages	
a. Permanent employees	Obligation Request, Payroll, DTR with Travel Order (if on travel)/Permission to Leave (PTL), Certificate of Appearance
b. Non-Permanent employees	Obligation Request, Payroll, copy of approved J.O/COS, Accomplishment Report, DTR with Travel Order (if on travel)/Permission to Leave (PTL), Certificate of Appearance,
2. Payrolls for Overtime Pay	Obligation Request, Payroll, Approved OT Request, DTR, Accomplishment Report
3. Monetization	Obligation Request, Approved Leave, Letter Request
4. Travelling Expense for Permanent employees	
a. Cash Advance	Checklist, Approved Travel Order, Itinerary of travel, Obligation Request, Disbursement Voucher, Invitation
b. Reimbursement	Checklist, Approved Travel Order, Itinerary of Travel, Obligation Request, Disbursement Voucher, Certificate of Travel Completed, Accomplishment Report, tickets, RER (for expenses ₱1,000.00 and below)
5. Travelling Expense for Non-permanent employees	
a. Cash Advance	Not allowed for non-permanent employee, unless, accommodated by



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

	permanent employee. Provided, the latter has no unsettled cash advances.
b. Reimbursement	Checklist, Approved Travel Order, Itinerary of Travel, Obligation Request, Voucher, Certificate of Travel Completed, Accomplishment Report, tickets, RER (for expenses ₱1,000.00 and below), copy of approved Job Order and Contract of Service
6. Purchase Request (PR)	PR approved by Department Heads, BAC Verification for inclusion in APP, Obligation Request
7. Financial Assistance	Approved Intake Sheet, Obligation Request, Disbursement Voucher
8. Livelihood Assistance	Letter addressed to the Governor, approved project proposal, certificate of registration of association/groups (if association/organized groups), Approved intake sheet
9. Utilities	
a. Telephone Expense (Hospitals)	Monthly bill, Official Receipt, Disbursement Voucher, Certification that the expenses are used solely on official transaction
b. Communication Expense	Approved list of personnel allowed to claim, Official Receipt, Disbursement Voucher, Certification of Sim Card Registration
c. Electricity Expense	Monthly bill, Obligation Request, Disbursement Voucher, Official Receipt (if reimbursement)
d. Water Bill	Monthly bill, Obligation Request, Disbursement Voucher, Official Receipt (if reimbursement)
e. Internet Bill	Monthly bill, Obligation Request,

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OFFICE OF THE GOVERNOR

	Disbursement Voucher, Official Receipt (if reimbursement) and certification for official use
10. Infrastructure Projects	
a. Mobilization	Obligation Request, Disbursement Voucher (not more than 15% of Contract Price), Irrevocable standby letter of credit (amount of advance payment), Copies of Contract, Notice of Award, Notice to Proceed, Letter for Release of Mobilization, Pictures of Project billboard, Safety Signs, Bunk House (if applicable)
b. Progress billing	Obligation Request, Disbursement Voucher with complete presentation of Retention, Progress Payments, Final Tax/EWT, Sand and Gravel, Recoupment of Mobilization; Statement of Work Accomplished, Statement of time elapsed, statement of sand and gravel extraction, Inspection Report by Agency Inspectorate Team, Progress photograph of the project with Geo-tagged, Affidavit showing that the labor employed have been paid by the contractor, Test Report on materials used (Test report on concrete sample if applicable) , Official Receipt for Service Fee (above P50,000.00), Other related documents that may be required in the course of audit.
c. Final Payment/Billing	Obligation Request, Disbursement Voucher with complete presentation of Retention, Progress Payments, Final Tax/EWT, Sand and Gravel, Recoupment of Mobilization; Statement of Work Accomplished, Statement of time

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MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

	elapsed, statement of sand and gravel extraction, Inspection Report by Agency Inspectorate Team, Progress photograph of the project with Geo-tagged, Affidavit showing that the labor employed have been paid by the contractor, Test Report on materials used (Test report on concrete sample if applicable) , Official Receipt for Service Fee (above P50,000.00), Certificate of Project Completion, Certificate of Acceptance by end-user/local chief executive, Certificate of Final Acceptance by concerned LGU, As-Built Plan, Warranty Security (30% of the Contract Price – amount of contract price must explicitly written on the warranty security) Other related documents that may be required in the course of audit. Warranty Security
d. Withdrawal of Retention	Obligation Request, Disbursement Voucher, Copies of Disbursement Voucher showing the Retention Payments, Letter Request Retention Bond amounted to 10% of Contract Price – amount of Contract Price must explicitly written on the face of the retention bond), Certificate of Final Acceptance, Certificate of Final Inspection
e. Pakyaw Contract	Obligation Request, Purchase Request, Duly approved program of work or delivery schedule and cost estimates, Invitation to Pakyaw Group with attach Schedule of Work, Notice to Pakyaw Contractor, Bid Proposal, Abstract of Proposals, BAC Resolution for award recommendation, Notice of Award,

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

	Pakyaw Agreement, Application to Undertake Work by Pakyaw System, List of Equipment to be provided by the Pakyaw Group, Notice to Proceed/Notice of Commence Work, Statement of Time Elapsed and Work Accomplished, Certificate of Project Completion, Progress Photograph of the Project with Geo-tagging, Request for inspection for every progress billing, Inspection Report by agency inspectorate team, Affidavit showing that the laborer employed have been paid by the contractor
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Section 7. OBLIGATION REQUEST ON ALL PROGRAMS, PROJECTS, AND ACTIVITIES UNDER THE TWENTY PERCENT (20%) DEVELOPMENT FUND AND FIVE PERCENT (5%) GENDER AND DEVELOPMENT FUND FROM THE PROVINCIAL PLANNING & DEVELOPMENT OFFICE

A. The documentary requirements for trainings, seminars, workshops, meetings, and other similar activities to be conducted regardless of fund source must comply with the checklist from PACCO, such as but not limited to:

1. Trainings, seminars, workshops:

- Training design shall be submitted two (2) weeks before the scheduled event.
- Means of verification shall be submitted after the event.

2. Meetings and other similar activities:

- Activity design shall be submitted two (2) weeks before the scheduled event.
- Means of verification shall be submitted after the event.

B. PPAs funded under 20% DF and GAD fund:

- The Provincial Planning and Development Office will continue to act as fund manager of these funds.

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MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- a. As such Obligation Request for these PPAs shall require the signature of its Department Head for proper recording of fund utilization.
- b. Utilization of funds shall be strictly based on the approved Work and Financial Plan.

i. For GAD funded PPAs

- a. Payroll for wages (Non-permanent employees)
 - Obligation Request duly signed by Dept Head, approved J.O/COS, payroll, accomplishment report, and other necessary documents if on travel
- b. Travelling expense
 - Approved Travel Order, itinerary, Obligation Request, voucher and all necessary documents in the checklist of travelling expense
- c. Purchase Request
 - Approved Purchase Request by Dept Head, BAC Certification, and OR duly signed by Dept Head
- d. Livelihood Assistance
 - OR duly signed by Dept Head, request letter of client approved by Local Chief Executive and client information sheet.
- e. Scholarship Assistance Program
 - List of students who have submitted complete requirements as per Executive No. 80.

ii. For 20% Development Fund

- a. Infrastructure Projects
 - Obligation Request duly signed by Dept Head, Certification of Availability of Fund issued by PACCO, approved Programs of Works and Detailed Engineering Design.
- b. Conditional Augmentation Fund for Municipal Initiated Projects (CAFMIP) Program
 - Letter of Intent approved by Local Chief Executive, Project proposal approved by LCE, and other required documents as per CAFMIP Guidelines.
- c. Loan Amortization



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- Validated Billing Statement from the bank, Obligation Request duly signed by Dept Head
- 2. Annual Investment Program (AIP) Reference Code should be indicated in the Obligation Request for all transactions.
- 3. Once the online registry of beneficiaries is already in place, all beneficiaries must be registered regardless of fund source and type of assistance

Section 8. INTERNAL POLICY ON PROCESSING OF PAYROLLS

- A. Each office/department within the compound of Provincial Capitol shall process its payroll in consolidated manner;
- B. The attendance of employees shall be the responsibility of the Department Head. Therefore, he/she is responsible of safekeeping the registry of attendance (logbook/Bundy clock/digital machine) of the employees which further be subject for verification by the Human Resource Management Office as authorized by the Local Chief Executive.
- C. Payrolls of PGO and Admin may be processed per Division subclassified per program on the Annual Investment Plan and based on its geographical location. (PGO – Office of the Governor Community Affairs Division, Provincial Youth Division, Office of the Provincial Jail, IAS; Admin – PESO, Records and Archives Division, Administrative Office).
- D. Only offices outside the compound of Provincial Capitol can be processed separately to the main offices/department.
- E. For payrolls of first/last salary of employee, he/she must use one voucher only for complete claim of salary. Hence, the Obligation Request must present the separate amount to be charged to MOOE and Personal Services.
- F. Should the employees failed to include their payroll on their respective offices, they must wait for the next cut-off of processing of payrolls.
- G. Processing of payrolls shall be done every 16th day of the month and 1st day of the succeeding month of payroll period. Completion of DTR shall be done every last day of the Month. Hence, it is expected that every employees update his/her DTR on a daily basis.
- H. The maximum set of payrolls to be processed by each department are:

HUMAN RESOURCE MANAGEMENT OFFICE



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

HRMO (Permanent)	HRMO Main Building (JO & Contractual)	Total = 2			
ENVIRONMENT AND NATURAL RESOURCES OFFICE					
ENRO (Permanent)	ENRO Main Building (JO & Contractual)	ENRO Sablayan Sub-office (JO & Contractual)	ENRO San Jose Sub- office (JO & Contractu al)	ENRO Lubang Sub-office (JO & Contractu al)	Total = 5
OFFICE OF THE SOCIAL WELFARE AND DEVELOPMENT					
PSWDO (Permanent)	PSWDO Main Building (JO & Contractual)	PSWDO Sablayan Sub- office (JO & Contractual)	PSWDO San Jose Sub-office (JO & Contractu al)	PSWDO Lubang Sub-office (JO & Contractu al)	Total = 5
OFFICE OF THE PROVINCIAL ENGINEER					
PEO (Permanent)	PEO Main Building (JO & Contractual)	PEO Sablayan Sub-office (JO & Contractual)	PEO San Jose Sub- office (JO & Contractu al)	PEO Lubang Sub-office (JO & Contractu al)	Total = 5
PROVINCIAL DISASTER RISK REDUCTION MANEGEMENT OFFICE					
PDRRMO (Permanent)	PDRRMO Main Building (JO & Contractual)	PDRRMO Sablayan Sub- office (JO & Contractual)	PDRRMO San Jose Sub-office (JO & Contractu al)	PDRRMO Lubang Sub-office (JO & Contractu al)	Total = 5
OFFICE OF THE PROVINCIAL AGRICULTURIST					
OPA (Permanent)	OPAMain Building (JO & Contractual)	OPA Sablayan Sub-office (JO & Contractual)	OPA San Jose Sub- office (JO & Contractu al)	OPA Lubang Sub-office (JO & Contractu al)	Total = 5
OFFICE OF THE PROVINCIAL VETERINARIAN					



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

PVET (Permanent)	PVET Main Building (JO & Contractual)	PVET Sablayan Sub-office (JO & Contractual)	PVET San Jose Sub- office (JO & Contractu al)	PVET Lubang Sub-office (JO & Contractu al)	Total = 5
PROVINCIAL HEALTH OFFICE					
PHO (Permanent)	PHO Main Office (JO & Contractual)	OMPH (Permanent)	OMPH (JO & Contractu al)	SJDH (Permane nt)	SJDH (JO & Contract ual)
SSDH (Permanent)	SSDH (JO & Contractual)	ADICH (Permanent)	ADICH (JO & Contractu al)	PCH (Permane nt)	PCH (JO & Contract ual)
STCH (Permanent)	STCH (JO & Contractual)	LDH (Permanent)	LDH (JO & Contractu al)	Total = 16	
OFFICE OF THE PROVINCIAL BUDGET					
PBO (Permanent)	PBO (JO & Contractual)	Total = 2			
OFFICE OF THE PROVINCIAL PLANNING AND DEVELOPMENT					
PPDO (Permanent)	PPDO (JO & Contractual)	San Jose Sub- Office (JO & Contractual)	Total = 3		
OFFICE OF THE PROVINCIAL TREASURER					
PTO (Permanent)	PTO (JO & Contractual)	San Jose Sub- Office (JO & Contractual)	Sablayan Sub-office (JO & Contractu al)	Total = 4	
OFFICE OF THE PROVINCIAL ACCOUNTANT					
PACCO (Permanent)	PACCO (JO & Contractual)	Total = 2			
OFFICE OF THE PROVINCIAL ASSESSOR					
PASSO(Permanen t)	PASSO Main office (JO & Contractual)	PASSO San Jose Sub-Office	Total = 3		

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MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

	Contractual)				
OFFICE OF THE GENERAL SERVICES					
GSO (Permanent)	GSO Main Office (JO & Contractual)	GSO Sablayan Sub-office (JO & Contractual)	GSO San Jose Sub-office (JO & Contractual)	GSO Lubang Sub-office (JO & Contractual)	Total = 5
OFFICE OF THE PROVINCIAL EQUIPMENT POOL					
PEPO Main Office (Permanent)	PEPO (JO & Contractual)	PEPO Sablayan Sub-office (JO & Contractual)	Lubang Sub Office (JO & Contractual)	PEPO San Jose Sub Office (JO & Contractual)	Total = 5
OFFICE OF THE PROVINCIAL LEGAL					
PLO(Permanent)	PLO (JO & Contractual)	Total = 2			

Section 9. GUIDELINES FOR PREPARATION AND ISSUANCE OF CHECKS BY THE PROVINCIAL TREASURER'S OFFICE

A. All approved Disbursement Vouchers for expenditure/payables/contracts be subject for **check payments**:

- Release of checks will be on **Monday to Friday, 8:00 am – 2:00 pm.**
- Cut off for Advice of Checks will be 2:00pm.

B. Payables/ reimbursement for inclusion in the **listing** of disbursing officers:

- Approved payrolls of Contract of Service (COS), Consultant, Job Orders & Locally Paid Teachers (LPT) and other bonuses (ALSA);
- Approved reimbursement of PGOM personnel for supplies, travelling expenses, and other expenses amounting to P15,000.00 and below;
- Approved payrolls of quarterly Milestone Benefits, Scholarship Grants, Barangay Nutrition Scholar, Bids & Awards Committee Honorarium,

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Province of Occidental Mindoro
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together with damage to property, destruction of assets, loss of service, social and economic disruption and environmental degradation.

Section 12. PAYMENTS THROUGH PETTY CASH. The PCF can be paid by liquidation and reimbursement through the following process:

REIMBURSEMENT	LIQUIDATION (For Traveling Expenses of Ambulance Drivers)
1. The end-user paid less than ₱15,000.00 due to the reasons mentioned above;	1. Request for Cash not more ₱15,000.00 to PCC (Administrative Officers of Hospitals) by submitting Statement of Urgency approved by the Department head;
1. The end-user shall prepare the Petty Cash Voucher (PCV) for the approval for payment of the Provincial Governor or his authorized representative;	2. The PCC shall release fund with filled-out PCV and record to RPPCV;
3. Submit the approved PCV to the PCC for the control of the petty cash expenses (pre-numbering of PCV);	3. Upon liquidation, the end-user shall prepare the required documents and submit to the PCC for liquidation/replenishment;
4. The end-user shall prepare the required supporting documents with approved Obligation Request;	4. Submit to PACCO-Audit Division for checking the completeness and correctness of supporting documents for purposes of liquidation or replenishment;
5. Submit to PACCO for checking of completeness and correctness of supporting documents;	
6. Submit to the PCC the complete documents with PCV;	
7. The PCC shall pay the amount as indicated in the PCV.	

Reimbursements of Petty Cash expenses shall be done **within 30 calendar days** from the date of transaction. **Failure to reimburse** on the said day will **result to suspension and disallowance of claims**. Reimbursement of December petty expenses shall be reimbursed only until the last working day of December.

Expenses less than ₱1,000.00 should not be automatically approved and be processed for payment. It is subject for consideration if the petty expenses is not within the planned



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

procurement or is really not expected. Those transactions paid for with the use of PCF, and further disallowed by the Audit Division shall undergo proper procurement process.

SECTION 13. PROCESS OF MAINTAINING AND LIQUIDATING OF PETTY CASH FUND.² The process of cash advance and replenishment of PCF will remain the same with the current practice of the PGOM as mandated in the COA Circular No. 97-002. The PCC shall maintain PCV (See Annex A and B) and separately record all the PCV released to end-user for liquidation and reimbursement. The PCC shall prepare the RPPCV to monitor and control the granting and utilization of the fund. All paid PCV must be kept by the PCC and shall submit to PACC0 when the PCC replenishes the Petty Cash Fund.

In cases that the PCC is not the Disbursing Officer/Cashier, the Governor shall issue a special order to authorize Special Disbursing Officer (SDO) as PCC. Therefore, the Office of the Provincial Treasurer shall facilitate the processing of Fidelity Bond of assigned PCC.

The PC shall be kept separately from the regular collections. Payments out of the PC, which shall be made through a Petty Cash Voucher (PCV) shall be allowed only for amounts not exceeding P15,000.00 for each transaction. The PCC shall liquidate the petty cash fund on or before the end of the calendar year.

SECTION 14. DOCUMENTARY REQUIREMENTS. Reimbursement and Liquidation of petty expenses through PC will not be approved without completing the following documentary requirements:

1. Approved purchase request for purchases involving above P1,000.00 with Statement of Urgency signed by the Department Head;
2. Obligation Request;
3. Approved Program of Works (if repairs of infrastructure)
4. PCVs duly accomplished and signed;
5. Bill, receipts, sales invoices;
6. Inspection and Acceptance Report (IAR);
7. Waste Materials Report (WMR) in case of replacement/repair;
8. Approved Trip Ticket, for gasoline/fuel expenses;
9. Canvass from at least three suppliers for purchases involving P1,000 above, except for purchases made while on official travel;
10. Summary/Abstract of Canvass;
10. Such other supporting document that may be required and peculiar to the transaction.

ARTICLE II

² Section 84. Commission on Audit Circular No. 97-002.



Section 15. SCOPE OF FUNCTIONS OF THE SPECIAL DISBURSEMENT OFFICER OF THE SANGGUNIANG PANLALAWIGAN OFFICE

The functions of the SDO of Sangguniang Panlalawigan Office are limited to the disbursement of the following:

1. Travelling Expenses;
2. Payroll of Non-permanent employees;
3. Expenses through petty cash except financial assistance.

ARTICLE III

SPECIFIC PROVISIONS ON OFFICIAL FOREIGN AND LOCAL TRAVEL OF PGOM OFFICIALS AND EMPLOYEES

Section 16. LOCAL AND FOREIGN TRAVEL RATES OF EXPENSES AND ALLOWANCES FOR OFFICIAL OF PROVINCIAL GOVERNMENT OF OCCIDENTAL MINDORO OFFICERS AND EMPLOYEES

- A. Coverage.** These Guidelines shall cover official local and foreign travels of Provincial Government of Occidental Mindoro (PGOM) officers and employees.
- B. Authorized Official Travel.** Official local or foreign travels and assignments under this Guideline shall cover only those which meet the following criteria:
1. It is essential to the effective performance of an official or employee's mandates or functions;
 2. It is required to meet the needs of the department, agency, bureau or office, or there is substantial benefit to be derived by the State;
 3. The presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be attended;
 4. All elective and appointive provincial officials shall hold office in the provincial capitol: Provided that, upon resolution of the



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

Sangguniang Panlalawigan, elective and appointive provincial officials may hold office in any component city or municipality within the province for a period of not more than seven (7) days for any given month.

5. The purpose of the travel must not due to the day-to-day activities of the office to be conducted/performed on the sub-office of the Provincial Government; and
6. The projected expenses are not excessive or involve minimum expenditure.

C. Approval of Local Travels.

1. All official local and foreign travels of the PGOM personnel shall be approved by the Local Chief Executive (LCE) or his authorized representative through the Online Travel Order Application (<https://www.vtsoksimin.com/>) as requested by the Department Head.
2. For reimbursement of travelling expenses, the Online Travel Order shall be submitted to the Office of the Provincial Administrator for Certification of True Copy.

D. Travel within/outside the Province of Occidental Mindoro. Official local travel to destinations outside Municipality of the permanent official station shall be allowed the following expenses:

1. **Transportation and Miscellaneous Expenses.** The allowable transportation expenses and reasonable miscellaneous expenses (e.g., terminal fees, parking fees, etc.) from the Municipality of the permanent station to the destination or place of assignment within/outside the Province Occidental Mindoro shall cover the following areas:
 - a. From the office or residence to the point of embarkation, and vice versa;



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- b. From the point of embarkation to the point of disembarkation in the place of destination, and vice versa; and
 - c. From the point of disembarkation to the office of destination or place of assignment in the field, and vice versa.
2. The transportation expenses and reasonable miscellaneous expenses under this provision shall be in addition to the daily travel expenses under Section 5(b) of these Guidelines.
3. If a private vehicle is used, no reimbursement of the cost of gasoline and fuel shall be allowed; However, use and reimbursement of expenses of the private vehicle may be allowed upon the approval of the Local Chief Executive, if due to the following reasons:
 - a. No available government vehicle;
 - b. For security reasons justifiable by the actual cause of the travel;
 - c. Imminent danger that is peril to life of employees;
 - d. The travel is time is of the essence and availing the customary travel delays the purpose of the travel.

E. Daily Travel Expenses

2. The maximum allowable DTE of PGOM employees, shall be at the following rates:

Destination	Maximum DTE
Region I	₱ 1,500.00
Region II	
Region III	
Region V	
Region VIII	
Region IX	
Region XII	
Region XIII	
ARMM	

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

Cordillera	₱ 1,800.00
Administrative Region	
Region VI	
Region VII	
Region X	
Region XI	
National Capital Region	₱ 2,200.00
Region IV-A	
Region IV-B	
Looc & Lubang	₱1,100.00
Travel outside the cluster of Official Station other than Sablayan	₱800.00
Travel within the same cluster MAPSA/SAMARICA/LOLU	₱400.00
Travel from MAPSA/SAMARICA to Sablayan or vice-versa	₱600.00

*Claims of ₱2,200.00, ₱1,800.00, ₱1,500.00 DTE are limited only to a maximum of five (5) days travel. Travel in excess of five (5) days will be reimbursed/paid in the amount of ₱800.00 DTE.

F. Drivers who accompany employees on travel within the same cluster are NOT entitled to claim the full DTE. Claims of drivers are limited to the meals component of DTE (30%) depending on the time of departure. Moreover, the claim of DTE of drivers travelled within and outside Occidental Mindoro shall not exceed to fifteen (15) consecutive or accumulated calendar days. Excess of fifteen (15) days travel shall be justified by the Department Head.

G. Apportioned Travel Expenses. The allowable DTE for travel within/outside the Province of Occidental Mindoro from the permanent official station shall be based on the following apportionment:



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

Particulars	Percentage	To Cover
Time of departure from official station is not later than 12:00 noon	100%	Hotel/Lodging (50%) Meals (30%), and Incidental Expenses (20%)
Time of departure from official station is later than 12:00 noon	80%	Hotel/Lodging (50%); Meals (10%), and Incidental Expenses (20%)
Day of departure for permanent official station (regardless of time) if other than the date of arrival	50%	Meals (30%), and incidental expenses (20%)
Day of arrival from point of destination and to permanent official station is on the same date/day and vice versa (regardless of time)	50%	Meals (30%), and incidental expenses (20%)

H. Claims for payment of DTE as provided under Section 16(F)(1) hereof shall not require presentation of bills and receipts. However, reimbursement of actual accommodation expenses in excess of the accommodation component of DTE may be allowed, but in no case shall the difference exceed fifty (50%) of such component as prescribed DTE rate, AND only upon:

- Submission of certification by the LCE or authorized representative as necessary in the performance of an assignment; and
- Presentation of Original Copy of bills and receipts. A certification or affidavit of loss shall not be considered as appropriate replacement for loss bill and receipts.

I. Mode of Transportation and Type of Accommodation.

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- a. Actual fare at the prevailing rates of authorized modes of transportation from the permanent official station to the place of assignment and back.
- b. Generally, only the ordinary public conveyance or customary modes of transportation shall be used. The use of chartered trips, special hires of public utilities, garage cars, water vessels, and other extraordinary means of transportation shall NOT be allowed, unless, justified by the prevailing circumstances, such as but not limited to, carrying large amounts of cash, bulky equipment and important documents, inclement weather, accompanying dignitaries or high level government officials, or when time is of the essence.

The department head concerned or the designated officials shall determine the mode of transportation and type of hotel/lodging to be availed, which in ALL cases shall be the most economical and efficient to the Government.

- J. **Precluding Double Payment of Travel Expenses.** To preclude double payment, the corresponding portion of the DTE shall not be allowed when the fare paid for transportation includes meals and/or quarters en route, or where meals and/or lodging are paid for or furnished by the government or other parties (e.g. Training, Seminars, etc.). Therefore, DTE with training fee shall be reimbursable only up to the amount of training fee plus equivalent incidental expenses. However, if proved that lodging and meals were not included in the training fee, claims of such shall be in accordance to Section 16(i) hereof. Moreover, in cases where the invitation of the event is silent if the accommodation will be shouldered by the host and the venue of the events, training, seminars, etc. is at the hotel, claim of 50% hotel/lodging shall NOT be allowed, unless, otherwise proven by the payee through presentation of receipts of accommodation or any equivalent proof of stay to some other place aside from the venue of the event.
- K. **Foreign Travels.** All foreign travel requirements shall be in accordance with Executive Order No. 77 "Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel."



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- L. Recording of DTE.** Daily travel expenses shall be recorded by the Provincial Accountant's Office with the following account:

Account Name	Debit	Credit
Travelling Expenses	xxx	
Cash in Bank		xxx

This account includes transportation, travel per diems, fuel, ferriage, and all other related expenses. Expenses incurred not directly related to the purpose of travel such as repairs and maintenance will be recorded on separate account.

- M. Documentary Requirements.** Settlement of travel cash advances and claim of travel expenses shall not be approved without completing the following documentary requirements to be attached to the liquidation report/disbursement voucher:

1. Liquidation Report/Disbursement Voucher
2. Invitation to attend the purpose of the travel;
3. Approved/Original Travel Order;
4. Approved Itinerary of Travel as approved in the cash advance;
5. Approved Itinerary of Travel (Actual)
6. Certificate of Travel Completed;
7. Certificate of Appearance;
8. Accomplishment Report;
9. Reimbursement Expense Receipt (for expenses ₱1,000 and below);
10. Official Receipts of Accommodation/Transportation, if any (e.g. MV Ticket, Bus, Toll fee, Terminal fee, etc.);
11. For purposes of travel requiring re-echo by the Human Resources Management, post activity report and pictures of which shall be attached;
12. Such other documents peculiar to the travel and considered necessary in the review and in the technical evaluation thereof.

ARTICLE IV

SPECIFIC PROVISIONS ON FINANCIAL AND EMERGENCY TRANSPORTATION ASSISTANCE

Section 17. LIMITATION AND RECORDING ON THE GRANT OF FINANCIAL ASSISTANCE

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

As part of the initiative of the Provincial Government of Occidental Mindoro (PGOM) to improve the general social welfare services in the Province by supporting various programs and projects of the constituents of the PGOM such as the Local Government Units (LGUs), National Government Agencies (NGAs), Non-Governmental Organizations/People's Organizations (NGOs/POs), Associations and other Private Individuals, different kinds of financial grant is provided to individuals and offices who requested.

Proper recording and reporting to the books of account of the Province is one of its essential duties to properly ascertain the propriety of the financial assistance granted. The following are the process of recording depending on the nature of assistance requested by the LGUs, NGAs, NGOs, Associations and other Private Individuals.

A. Fund sources and programs of assistance. The following are the various sources of funds of the PGOM's assistance Programs.

- Assistance to Individual in Crisis Situations (AICS)
- Agricultural Assistance Program
- Livelihood Assistance
- Municipal Barangay Affairs Office
- Provincial Youth Development Office
- Provincial Housing and Development Program

B. Procedures for Monitoring of Reporting and Utilization

1. The focal person of the PGOM's program assistance must take charge on the monitoring of utilization of the recipients of the assistance through the use of the effective and efficient tool to properly monitor the assistance granted;
2. Monitoring of utilization includes diligent reminder to the recipient for proper utilization of assistance given within the prescribed period;
3. The Provincial Treasurer's Office upon issuance of check to the beneficiary must provide a copy of liquidation form and instruction form of the prescribed period and process of liquidation.



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

C. Recording of the Financial Assistance Granted by the PGOM

Beneficiaries	Amount	Nature of Request	Account Title	Payee	Documentary Requirements
Local Government Units including Sangguniang Kabataan	• ₱10,000.00 and below;	Any purpose	• Donations	Local Government Units (e.i. Name of Barangay, Name of Municipality)	Checklist provided by the Provincial Accountant's Office
	• More than ₱10,000.00		• Subsidy to LGUs		
National Government Agencies	Any amount	• Request for school supplies, office equipment, repair of buildings, other PPE, etc. whereas, payee is an individual.	Subsidy to NGAs	• Individual's Name (Name of School Principal/Head)	• Checklist provided by the Provincial Accountant's Office
• Department of Education (DEPED) (Teachers/School Head/Principal)					• Letter request duly noted by the Accountant of the Department of Education (request of teachers/specific schools)
• Other NGAs (PNP, Bureau of Fire, RTC, etc.)				• Individual's Name (Name of Head/Chief/Presidi	• Liquidation form and Instruction form for the

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Address: Provincial Capitol Compound, Barangay, Payompon, Mamburao, Occidental Mindoro



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

				ng Judge)	schedule of liquidation <ul style="list-style-type: none">If the purpose of financial assistance is for the purchase of Property, Plant & Equipment (PPE), attachment to liquidation must include Property Acknowledgment Receipt (PAR) as prescribed by the Commission on Audit.
Non-Governmental Organizations (NGOs)/People's Organizations(POs)	Any amount	Any purpose	Subsidy to NGOs/POs	Registered name of NGOs/POs	<ul style="list-style-type: none">COA Circular No. 2007-001 dated October 25, 2007; COA Circular No. 2009-007 dated September 25, 2009; and Government Procurement Policy Board



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

				<div>(GPPB) Resolution No. 12-2007 dated June 29, 2007</div> <div><div><div></div></div><div>Liquidation form and Instruction form for the schedule of liquidation</div></div>
Private Individuals	Any amount	<div><div></div><div>AICS</div></div>	<div><div></div><div>Donations</div></div>	<div><div></div><div>Name of Individual</div></div>
		<div><div></div><div>Livelihood Assistance</div></div>	<div><div></div><div>Donations</div></div>	<div><div></div><div>Name of Individual; Name of Registered Association/Group</div></div>

Checklist provided by the Provincial Accountant's Office/Provincial Social Welfare and Development Office as Provided in the **SP Ordinance No. 101-A Series of 2021.**



Section 18. GUIDELINES ON THE PAYMENT OF TRAVELING EXPENSES OF AMBULANCE DRIVERS WITHIN AND OUTSIDE THE PROVINCE OF OCCIDENTAL MINDORO

A. Coverage. These guidelines shall cover the expenses through social services in line with the provision of **SP Ordinance No. 101-A Series of 2021 otherwise known as "An Ordinance Providing Policy Guidelines in Granting of Financial Assistance, Aid in Crisis Situation (AICS), Use of Ambulance and Grants and Donations of the Provincial Government"**.

B. Purpose. To provide immediate emergency assistance and other forms of relief services to indigent and marginalized individuals, to senior citizens, to persons with disability and to individuals residing in the Province of Occidental Mindoro in dire need of help.

C. Target Beneficiaries. The target clientele of this assistance are categorized as walk-in, rescued or referred clients such as:

1. Fetching of patient from his/her residence within Occidental Mindoro going to hospital.

a. Procedures:

- Through the call received by the PDRRMO, the PDRRMO shall refer to the PSWDO for the assessment of the patient, completion of the necessary documents and issuance of "Request for Ambulance/Cadaver Transport Vehicle (RACTV)". However, if the PSWDO received the call, the PSWDO personnel shall immediately conduct the assessment, completion, and issuance of the RACTV;
- The social worker assigned shall accomplish the RACTV to be forwarded to the PDRRMO for dispatch of the patient/cadaver. The RACTV may be forwarded via physical copy or online transaction;
- The PDRRMO shall assign the driver of the ambulance. The fuel consumed upon the transport of the patient/cadaver may be charged to the PSWDO;
- Upon turnover to the hospital, the driver shall have the Confirmation slip in the RACTV signed by the attending physician/nurse on duty;
- Travel Order of the ambulance driver shall be requested by the PDRRMO;
- DTE shall NOT be provided to the driver.

b. Documentary Requirements. The following documents shall be attached with the voucher upon payment of the fuel issued:

- Request for Ambulance/Cadaver Transport Vehicle with Confirmation Slip;
- Fully accomplished driver's trip ticket;
- Copy of issuance slip;
- Approved Online Travel Order;
- ID of the patient (Senior Citizen, PWD, personal id, etc.)



2. Transportation of patient from the hospital to patient's residence within the province.

a. Procedures:

- Once the patient is discharged from the hospital or is not admitted upon assessment from the Emergency Room or is referred to the out-patient unit, the medical social worker shall assess the patient's need of assistance for the transfer from the hospital to his/her residence;
- If found to be in need, the medical social worker shall coordinate to the PSWDO for the transportation of the patient;
- The social worker assigned shall accomplish the RACTV to be forwarded to the PDRRMO for dispatch of the patient. The RACTV may be forwarded via physical copy or online transaction;
- The PDRRMO shall assign the driver of the ambulance. The fuel consumed upon the transport of the patient/cadaver may be charged to the PSWDO;
- Travel Order of the ambulance driver shall be requested by the PDRRMO;
- DTE shall NOT be provided to the driver.

b. Documentary Requirements. The following documents shall be attached with the voucher upon payment of the fuel issued:

- Discharge Slip/Prescription Form;
- Fully accomplished driver's trip ticket;
- Approved Online Travel Order;
- ID of the patient (Senior Citizen, PWD, personal id, etc.)

3. Transfer of patient to other hospital within and outside Occidental Mindoro through the recommendation of hospital.

In case the patient needs to be transferred to a nearby PGOM managed hospital, as per advice/instruction of the attending physician due to severity of the injury and the hospital cannot provide the appropriate medication to the patient, the Chief of Hospital (COH) upon the recommendation of the attending physician shall approve the use of ambulance, if available, for the transfer of the patient. However, if the ambulance is not available, the COH shall refer the request of ambulance to the PDRRMO using RACTV to be accomplished by the medical social worker of the hospital.

a. Conditions: In the situations, the expenses of the transportation including the per diem of the driver, accompanying doctor and nurses shall be borne by the Hospital.

b. Procedures:

- The attending physician shall recommend the transfer of the patient and the Chief of Hospital shall approve the recommendation through accomplishment of Referral Form;
- The hospital shall issue Referral Form and Travel Order/Trip Ticket to the driver and to the accompanying doctor and nurses;



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- The Referral Form shall also be signed by the attending physician of the receiving hospital;
- If the transfer of patient is one of the hospitals under the management of the PGOM or within the province of Occidental Mindoro, per diem shall not be paid to the driver and accompanying doctor and nurses. However, travel order shall be issued by the Hospitals for safety and monitoring purposes;
- If the transfer is outside the Occidental Mindoro, the DTE of drivers and his accompanying nurse and doctor shall be charged to the hospital who recommends the transfer.

c. Documentary Requirements:

- Recommendation form of the attending physician duly approved by the Chief of Hospital;
- Patient Transport Form;
- Fully accomplished driver's trip ticket;
- Approved Online Travel Order;
- Supporting documents for Reimbursement of Travelling Expense (See Section 16);
- ID of the Patient.

4. Transfer of patient upon his/her or family members' choice even if the Hospital can provide the required health services.

In case a patient **CONFINED** in any PGOM managed hospitals opt to avail of the health services from another hospital **NOT** managed by the PGOM or outside the province, is requesting for transfer to the latter hospital, the patient or his/her immediate family member/guardian requesting **shall assume all the fees and other incidental expenses such as: round trip boat fare, allowances of driver, accompanying doctor and nurse/s and fuel for return/round trip.**

a. Procedure:

- The patient or his/her immediate family member shall refer their request to the attending physician;
- The attending physician shall refer the concern to the Chief of Hospital. The patient/immediate family shall execute Home Against Medical Advice (HAMA)/Waiver of Treatment and Transfer per Request Form;
- The Chief of Hospital may appoint an accompanying doctor and nurse. However, the patient/family member may refuse to be accompanied by doctors and nurse by signing the waiver;
- The Chief of Hospital shall advise the medical social worker to accomplish the RACTV.

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Address: Provincial Capitol Compound, Barangay. Payompon, Mamburao, Occidental Mindoro



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- The medical social worker assigned shall accomplish the RACTV to be forwarded to the PDRRMO for dispatch of the patient. The RACTV may be forwarded via physical copy or online transaction.
- The PDRRMO shall assign the driver of the ambulance.
- The patient/family member shall assume all the fees and other incidental expenses such as: round trip boat fare, allowances of driver, accompanying doctor and nurse/s and fuel for return/round trip.
- Travel order shall be issued to the driver, accompanying nurse and doctor.
- If the transfer of patient is one of the hospitals under the management of the PGOM or within the province of Occidental Mindoro, per diem shall not be paid to the driver and accompanying doctor and nurses. However, travel order shall be issued by the Hospitals for safety and monitoring purposes.
- If the transfer is outside the Occidental Mindoro, the DTE of drivers and his accompanying nurse and doctor shall be charged to the patient/family members.
- The medical social worker shall remind the immediate family of the patient that all expenses to be incurred must be paid by them and the appropriate amount of allowance for food must be provided to the driver and his accompanying employees, if any.

b. Documentary Requirements:

- Fully accomplished driver's trip ticket;
- ID of the patient;
- Transfer per Request Form;
- Patient's Waiver of Treatment/HAMA;
- Patient's waiver of companion, if any;
- RACTV;
- Medical Certificate.

5. Transfer of patients outside the province even if the PGOM managed Hospitals can provide the required health services and in need medical assistance.

In case a patient NOT CONFINED/CONFINED in any PGOM managed hospitals opt to avail the health services of another hospital not managed by the PGOM or outside the province, is requesting for transfer or transportation to the latter hospitals, even if the PGOM managed Hospitals can provide the required health services, the patient or his/her immediate family member/guardian requesting **shall assume all the fees and other incidental expenses such as: round trip boat fare, allowances of driver, and fuel for return/round trip.** However, if the patient/guardian requested medical assistance, the following procedure shall be observed.



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

a. Procedure:

- The patient or his/her immediate family member/guardian shall submit a Request Letter addressed to the Governor for the use of Ambulance/Patient Transport Vehicle and for scheduling of travel.
- PSWDO social worker shall execute the General Intake Sheet (GIS) and RACTV and calendar the travel of the driver and prepare the Travel Order for the driver.
- The social worker assigned shall forward the RACTV to the PDRRMO for dispatch of the patient.
- The social worker, together with the driver shall explain to the patient that the nature of assistance is limited to the transportation expenses of ambulance (round trip), fuel and per diem of the driver. As a result, the patient/family member shall execute an authorization letter for the driver to claim the transportation assistance. The amount of per diem shall be limited to the DTE Section.
- Other patient's request not included to the conditions (*i.e. medical assistance*) of Section 15(C)(1) hereof, shall be granted based on the current policies on the granting of donations to AICS.

b. Documentary Requirements:

- Request letter;
- Authorization letter;
- GIS issued by the PSWDO and approved by the Provincial Governor/Vice Governor or their authorized representative;
- Certificate of Indigency (not required to a) Senior Citizen; b) Person with Disability; c) Member of 4Ps; d) Member of IP/ICCs; e) Included in the list of Former Rebel from Joint AFP-PNP Certification; f) Included in the list of LISTAHANAN from DSWD; g) Indigent/Marginalized Individuals as identified by their Barangay;;
- ID of the patient;
- RACTV;
- Medical Certificate/Doctor's Order/Appointment or other related documents.

6. Transport of Cadaver Within Occidental Mindoro

The immediate family member/guardian requesting transport of cadaver **shall assume all the fees and other incidental expenses such as: round trip boat fare, allowances of driver, accompanying doctor and nurse/s and fuel for return/round trip.**

a. Procedures (Within Occidental Mindoro):

- Through the call received by the PDRRMO, the PDRRMO shall refer to the PSWDO for the assessment of the cadaver's family/guardian the completion of the necessary documents and issuance of "Request for Ambulance/Cadaver Transport Vehicle (RACTV)". However, if the PSWDO

"Ganado sa Serbisyo, Ganado sa Pagbabago!"

Address: Provincial Capitol Compound, Barangay. Payompon, Mamburaó, Occidental Mindoro



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

received the call, the PSWDO personnel shall immediately conduct the assessment, completion, and issuance of the RACTV.

- The social worker assigned shall accomplish the RACTV to be forwarded to the PDRRMO for dispatch of the cadaver. The RACTV may be forwarded via physical copy or online transaction.
- The PDRRMO shall assign the driver of the ambulance/patient transport vehicle. The fuel consumed upon the transport of the patient/cadaver may be charged to the PSWDO.
- The PSWDO shall secure all the documentary requirements from the family members.
- Travel Order of the ambulance driver shall be requested by the PDRRMO.
- DTE shall NOT be provided to the driver.

i. b. Documentary Requirements:

- Fully accomplished driver's trip ticket;
- RACTV;
- Approved Online Travel Order;
- ID of the patient/cadaver (Senior Citizen, PWD, personal id, etc.)
- Cadaver transport form signed by the attending physician;
- Cadaver's Personal Details Sheet;
- Death Certificate

7. Transport of Cadaver Outside Occidental Mindoro

The immediate family member/guardian requesting transport of cadaver **shall assume all the fees and other incidental expenses such as: round trip boat fare, allowances of driver, accompanying doctor and nurse/s and fuel for return/round trip.**

a. Procedures (Outside Occidental Mindoro)

- Through the call received by the PDRRMO, the PDRRMO shall refer to the PSWDO for the assessment of the cadaver's family/guardian the completion of the necessary documents and issuance of "Request for Ambulance/Cadaver Transport Vehicle (RACTV)". However, if the PSWDO received the call, the PSWDO personnel shall immediately conduct the assessment, completion, and issuance of the RACTV;
- The social worker assigned shall accomplish the RACTV to be forwarded to the PDRRMO for dispatch of the cadaver. The RACTV may be forwarded via physical copy or online transaction;
- The PDRRMO shall assign the driver of the ambulance/patient transport vehicle. The fuel consumed upon the transport of the patient/cadaver may be charged to the PSWDO;
- The PSWDO shall secure all the documentary requirements from the family members;
- Travel Order of the ambulance driver shall be requested by the PDRRMO;
- The medical social worker shall remind the immediate family of the cadaver that all expenses to be incurred must be paid by them and appropriate amount of allowance for food must be provided to the driver and his accompanying employees, if any.

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MIMAROPA Region
Province of Occidental Mindoro
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b. Documentary Requirements:

- Fully accomplished driver's trip ticket;
- RACTV;
- Approved Online Travel Order;
- ID of the patient/cadaver (Senior Citizen, PWD, personal id, etc.)
- Cadaver transport form signed by the attending physician;
- Cadaver's Personal Details Sheet;
- Death Certificate

8. Transport of Patient/Cadaver Within and Outside Occidental Mindoro and the immediate family/guardian requested transport assistance

a. Procedure:

- The immediate family member/guardian shall submit a Request Letter addressed to the Governor for the use of Ambulance/Patient Transport Vehicle and for scheduling of travel;
- PSWDO social worker shall execute the General Intake Sheet (GIS) and RACTV and calendar the travel of the driver and prepare the Travel Order for the driver;
- The social worker assigned shall forward the RACTV to the PDRMO for dispatch of the patient;
- The social worker, together with the driver shall explain to the patient that the nature of assistance is limited to the transportation expenses of ambulance (round trip), fuel and per diem of the driver, accompanying doctors and nurses, if any. As a result, the patient/family member shall execute an authorization letter for the driver to claim the transportation assistance. The amount of per diem shall be limited to the DTE Section.

b. Documentary Requirements:

- Request letter;
- Authorization letter;
- GIS issued by the PSWDO and approved by the Provincial Governor/Vice Governor or their authorized representative;
- Certificate of Indigency (**not required to:** a) Senior Citizen; b) Person with Disability; c) Member of 4Ps; d) Member of IP/ICCs; e) Included in the list of Former Rebel from Joint AFP-PNP Certification; f) Included in the list of LISTAHANAN from DSWD; g) Indigent/Marginalized Individuals as identified by their Barangay);
- ID of the patient;
- RACTV;
- Medical Certificate/Doctor's Order/Appointment or other related documents.



ARTICLE V

SPECIFIC PROVISIONS ON BIDS AND AWARDS COMMITTEE AND GOVERNMENT PROCUREMENT

Section 19. HONORARIA AND OVERTIME OF THE MEMBERS OF BIDS AND AWARDS COMMITTEE (BAC), BAC SECRETARIAT AND TECHNICAL WORKING GROUP (TWG) AND ITS FUND SOURCES

A. The chairs and members of the BAC and the TWG may be paid honoraria only for successfully completed procurement projects. In accordance with Section 7 of the Implementing Rules and Regulations Part A (IRR-A) of RA No. 9184, a procurement project refers to the entire project identified, described, detailed, scheduled and budgeted for in the Project Procurement Management Plan prepared by the agency.³

A procurement project shall be considered successfully completed once the contract has been awarded to the winning bidder.

B. The honoraria of each person shall not exceed the rates indicated below per completed procurement project: Maximum Honorarium rate per procurement project:

	Maximum Honorarium Rate per Procurement Project
BAC Chair	₱3,000.00
BAC Members	₱2,500.00
TWG Chair and Members	₱2,000.00

C. The average amount of honoraria per month over one year shall not exceed twenty five percent (25%) of the basic monthly salary. The honoraria, however, shall be paid only upon the successful completion of each procurement subject to availability of funds.

Payment of Overtime of Administrative Staff of the Procurement Unit shall be in accordance with Budget Circular No. 10 dated March 29, 1996. However, amount of overtime per month shall not exceed twenty five percent (25%) of their basic monthly salary

³ See RA 9184, Appendix 7



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

D. Fund Sources. The amount necessary for the payment of the honoraria and overtime pay authorized herein shall be sourced only from the following:

- Proceeds from sale of bid documents;
- Fees from contractor/supplier registry;
- Fees charged for copies of minutes of bid openings, BAC resolutions and other BAC documents;
- Protest fees;
- Liquidated damages; and
- Proceeds from bid/performance security forfeiture.

Pursuant to the DOF-DBM-COA Permanent Committee Resolution No. 2005-2 dated June 2005, all agencies are authorized to treat the collections from the sources identified in Section 19D hereof as trust receipts to be used as exclusively for the payment of honoraria and overtime pay herein authorized. Agencies may utilize up to one hundred percent (100%) of the said collections for the payment of honoraria and overtime pay subject to the guidelines in Section 19B and Section 19C of these Guidelines. Any excess in the amount collected shall form part of their corporate or local government funds.

The first three (3) fund sources were submitted to the Provincial Treasurer's Office for the preparation and approval of the Revenue code with the following proposed amounts:

Fund Source	Amount						
Proceeds from sale of bid documents	Based on Standard Rate; R.A. 9184, Appendix 8						
Fees from contractor/supplier registry	Good and Services: ₱1,000.00 per supplier/year Infrastructure Project: ₱2,000.00 per supplier/year						
Fees charged for copies of minutes of bid openings, BAC resolutions and other BAC documents	Alternative Mode of procurement: <table><tr><th>Contract Amount</th><th>Fees</th></tr><tr><td>₱50,000-₱100,000.00</td><td>₱250.00</td></tr><tr><td>₱101,000-</td><td>₱500.00</td></tr></table>	Contract Amount	Fees	₱50,000-₱100,000.00	₱250.00	₱101,000-	₱500.00
Contract Amount	Fees						
₱50,000-₱100,000.00	₱250.00						
₱101,000-	₱500.00						

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

	₱500,000.00	
	₱500,000 and above	₱1,000.00
Public Bidding: ₱1,500.00		

D.1. Process of issuance of official receipts to aforementioned fund sources. Once the proposed amount has been approved, the issuance of receipt on the collection of the fund sources will be based on the following scheme:

Fund Source	Official Receipts
Proceeds from sale of bid documents	100% Trust Fund
Fees from contractor/supplier registry	30% General Fund; 70% Trust Fund
Fees charged for copies of minutes of bid openings, BAC resolutions and other BAC documents	30% General Fund; 70% Trust Fund

SECTION 20. PROCUREMENT OF COMMONLY USED SUPPLIES AND EQUIPMENT (CSE)

1. As a general rule, all procurement for goods and services shall be undertaken through competitive public bidding. In meritorious instances, the Bids and Awards Committee (BAC) is authorized to recommend to the Head of Procuring Entity (HOPE) that alternative modes of procurement be used;
2. The Request for Issuance of Supplies of CSE for procurement of commonly used supplies, medicines, medical supplies and equipment shall emanate from the Department against which the fund shall be charged. In case of medicines, medical supplies and equipment, the Purchase Request (PR) shall emanate from the Provincial Health Office (PHO) including those which shall be used by all PGOM's operated hospitals and infirmaries.

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

3. All PRs/Requisition and Issue Slip (RIS) shall be based on the approved Annual Procurement Plan;
4. The BAC-Secretariat shall be authorized to set the deadline for the submission of the RIS.
5. The RIS shall be submitted to the BAC-Secretariat who shall prepare the necessary PR and cause the latter to be posted to the PhilGEPs to start the procurement process. The PR will be accompanied by the Certificate as to Availability of Appropriation (CAA) to be issued by the Provincial Budget Office as the basis for the procurement.
6. In cases on which the PR is prepared by the end-user, it shall first be submitted to the BAC office for proper review of the TWG before proceeding with the approval process. This is to ascertain the correctness and completeness of the specifications of PR.
7. Once the Procurement process shall have been undertaken and the winning bidder shall have been identified, the Secretariat shall prepare the Purchase Orders (PO) with complete specifications of contract for signature of the HOPE for all the items procure and submit the same to the General Services Officer (GSO) who shall cause the delivery of the (PO) to the winning bidders for instruction as to the delivery date and venue for the items procured. A team of inspectors shall ensure that all goods are delivered according to specifications set forth by the end user unit.
8. The Obligation Request will only be accomplished after the determination of the winning bidder through Purchase Order (PO).

The BAC shall create a system for improvement of procurement process of the PGOM based on the provisions of Republic Act No. (RA) 9184 and other pertinent issuances. Observance of the aforementioned Act and Issuances will be strictly implemented.

Section 21. PURCHASE OF PETROLEUM, OIL AND LUBRICANTS- These Guidelines shall cover all procurement of petroleum fuel, oil and lubricant (POL) products as provided in Section 53.14 of the 2016 Revised Implementing Rules and Regulations of Republic Act no. 9184, otherwise known as the Government Procurement Reform Act.

A. Conditions. The procurement of POL (petroleum fuel, oil and lubricant) products can be contracted by the end-user to the identified direct suppliers or service providers under the following conditions:

- a. Direct retail purchase of POL products estimated to be necessary for the operations of the Procuring



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

Entity within the fiscal year, including provisions for foreseeable emergencies based on historical records, shall be reflected in the Annual Procurement Plan (APP) in its entirety including any amendment thereto which shall be reflected in the supplemental APP;

- b. Direct purchase must be made from any available retailers, dealers or gas stations at retail pump price;
- c. Purchase amount must not be more than ₱50,000.00;
- d. The requirement must be intended to be used for any official government vehicles and equipment for immediate consumption; and,
- e. Payment may be made through cash advance, reimbursement, or other allowable payment modalities subject to pertinent auditing and accounting rules.
- f. It is essential for the effective performance of an official or employee's mandates or functions.
- g. It is required to meet the needs of the department, agency, bureau, or office.
- h. The presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation, or any official activity to be attended; and
- i. The projected expenses are not excessive or involve minimum expenditure.

C. Procedure – the following procedure shall be followed:

- 1. The end-user delegated to directly purchase POL products in accordance with these Guidelines shall determine the supplier or service provider capable of delivering the required POL products at retail pump price or at the most reasonable retail price, as the case may be.
- 2. Taking into account the usual trade and business practices being observed in the industry and the requirements and other reasonable considerations identified by the end-user, direct retail purchase of the required POL products shall be carried out in accordance with pertinent accounting principles and practices as well as of sound management and fiscal administration provided that they do not contravene existing laws and regulations applicable to financial transactions.
- 3. The BAC shall first recommend to the HOPE the use of Negotiated Procurement - Direct Retail prior to purchase.

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Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

In view hereof, the BAC and the HOPE through a Resolution and issuance for the purpose, respectively, shall delegate to specific officials, personnel, committee or office the purchase.

D. Documentary Requirements. Settlement of cash advances and claim of reimbursement shall not be approved without completing the following documentary requirements to be attached to the liquidation report/disbursement voucher:

1. Liquidation Report/Disbursement Voucher
2. Obligation Request
3. Approved BAC Resolution delegating the procurement to end-user;
4. Request for Acceptance and Inspection;
5. Acceptance and Inspection Report;
6. Official receipt;
7. Such other documents peculiar to the purchase and considered necessary in the review and in the technical evaluation thereof.

Section 22. GUIDELINES ON THE WARRANTY AMOUNT TO BE RETAINED/DEDUCTED BY THE AGENCY ON THE CONTRACT AMOUNT ON EVERY PROCUREMENT OF GOODS, SERVICES AND INFRASTRUCTURE PROJECTS USING ALTERNATIVE MODES OF PROCUREMENT AND COMPETITIVE BIDDING

- A. Coverage.** These guidelines shall cover the amount of warranty to be withheld on the contract of the suppliers in line with the Section 62.1 of the 2016 Revised IRR of RA 9184. The latter mandates that the obligation for warranty for the procurement of goods shall be covered by either retention money in an amount equivalent to at least one percent (1%) of every progress payment, or a special bank guarantee equivalent to at least one percent (1%) of the total contract price. The GPPB agreed to prescribe the rate of the warranty security for the procurement of goods to at least one percent (1%) but not to exceed five percent (5%).
- B. Different Modes of Procurement with Required Warranty.** Warranty security or retention money is required depending on the nature of the transaction. The following are the modes of procurement which requires warranty security or retention money;



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

Method of Procurement	Warranty Security/Retention Amount
Competitive Bidding	✓
Direct Contracting	✓
Repeat Order	✓
Two-Failed Biddings	✓
Small Value Procurement	✓
Take Over-Contracts	✓
Emergency Cases	✓

C. Applicable Rules. To guarantee that the contractor/supplier shall perform his responsibilities as prescribed in Section 62.2.3.1(a) of IRR of RA 9184, it shall be required to post a warranty security or to retain money in accordance with the following schedule:

i. Rates of Retention Money and Warranty Security for Goods

Contract Price	Rate of Retention
₱0 – ₱500,000	1%
₱500,001 – ₱1,000,000	2%
₱1,000,001 – ₱3,000,000	3 %
₱3,000,001 – ₱5,000,000	4%
₱5,000,001 – UP	5%

The rate of retention to be applied shall depend on the amount of the Contract as presented in the Purchase Order.

ii. Retention Money for Infrastructure Projects

Progress payments are subject to retention of ten percent (10%) referred to as the "retention money." Such retention shall be based on the total amount due to the contractor prior to any deduction and shall be retained from every progress payment until one hundred percent (100%) completion.



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

- iii. **Procedure on Retention of Amount.** The Bids and Awards Committee shall inform the contractor/supplier on the rate of retention to be imposed on the contract. The rate of retention shall likewise be indicated on the Purchase Order. The Audit Division of the Provincial Accountant's Office, shall, during the computation of the withholding taxes and audit of vouchers, also withhold the corresponding amount of retention.

The Bookkeeping Division shall record the amount of retention money (warranty) with the following account:

Account Name	Debit	Credit
Asset	xxx	
Cash in Bank		xxx
Due to BIR		xxx
Guaranty/Security Deposits Payable		xxx

- D. **Withdrawal of Retention for Goods.** The amounts of retention money shall only be released after the lapse of three (3) months, in the case of Expendable Supplies, or after consumption thereof, or a minimum of one (1) year, in the case of Non-expendable Supplies, after acceptance by the Procuring Entity of the delivered supplies. Provided, however, that the supplies delivered are free from patent and latent defects and all the conditions imposed under the contract have been fully met.

- iv. **Withdrawal of Retention for Infrastructure Projects.** The total "retention money" shall be due for release upon final acceptance of the works. The contractor may, however, request the substitution of the retention money for each progress billing with irrevocable standby letters of credit of from a commercial bank, bank guarantees or surety bonds callable on demand, of amounts equivalent to the retention money substituted for and acceptable to Government, provided that the project is on schedule and is satisfactorily undertaken. Otherwise, the ten percent (10%) retention shall be made. Said irrevocable standby letters of credit, bank guarantees and/or surety bonds, to be posted in favor of the Government shall be valid for a duration to be determined by the concerned implementing office/agency or procuring entity and will answer for the purpose for which the ten percent (10%) retention is intended, i.e., to cover uncorrected discovered defects and third party liabilities.

D.1. Documentary Requirements on The Withdrawal of Retention for Goods. Withdrawal of retention money shall not be approved without completing the following documentary requirements:



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

1. Request for withdrawal of retention from supplier;
2. Disbursement Voucher;
3. Certified photo copy of Disbursement voucher during the payment of original contract;
4. Certified photo copy of Purchase Order;
5. If expendable supplies, Requisition and Issue Slip certified by the General Services Office showing that supplies were already consumed and certification that retention money can be withdrawn;
6. If non-expendable supplies, copy of the Property Acknowledgment Receipt of the accountable person showing its date of receipt.
7. Any other documents peculiar to the nature of transactions.

D.2. Documentary Requirements on The Withdrawal of Retention for Infrastructure Projects. Withdrawal of retention money shall not be approved without completing the following documentary requirements:

1. Request for withdrawal of retention from supplier;
2. Disbursement Voucher;
3. Certified photo copy of Disbursement voucher during the payment of original contract;
4. Certified photo copy of Contract Form;
5. Certified photo copy of Certificate of Final Acceptance;
6. Certified photo copy of Final Inspection;
7. Any other documents peculiar to the nature of transactions.

Section 23. FINAL ACCEPTANCE OF THE INFRASTRUCTURE PROJECTS

The completed infrastructure projects must be accepted by the end-user or the concerned Local Government Unit (LGU) to whom the project is intended. The following are the procedures required from the Completion of Project until the Final Acceptance.

1. The Certificate of Completion must state that the project has satisfactorily completed on or before the date stated in the Plans and Specifications of the Contract based on the Final Inspection Report of the Inspectorate team.
2. Proper liquidated damages, if any, must be charged before releasing the final payment.
3. Release of retention money equivalent to ten percent (10%) of Contract Price will only be released after final acceptance and upon substitution of the retention money for each progress billing with irrevocable standby letters of credit of from a commercial bank, bank guarantees or surety bonds callable on demand, of amounts equivalent to the retention money substituted for and acceptable to Government, provided that the project is on schedule and is satisfactorily undertaken.

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MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

4. Certificate of Acceptance must be done in two (2) stages: First, the acceptance between the Contractor and the PGOM through the Local Chief Executive (LCE), second, the final acceptance from the PGOM through the LCE to end-user LGU.

5. The journal entry to record PPE during the construction, completion and final acceptance of the project will be recorded using the following entries:

On-going Construction		
Account Titles	Debit	Credit
Construction-in-Progress	xx	
Cash in Bank		xx
Completion of Project		
Account Titles	Debit	Credit
Property and Equipment for Distribution	xx	
Construction-in-Progress		xx
Transfer of Project (Final Acceptance)		
Account Titles	Debit	Credit
Subsidy to LGUs	xx	
Property and Equipment for Distribution		xx

6. Any incidental to the processing of legal documents needed for transfer to the respective LGU must be shouldered by the latter.



Republic of the Philippines
MIMAROPA Region
Province of Occidental Mindoro
OFFICE OF THE GOVERNOR

PART III

MISCELLANEOUS PROVISIONS

Section 24. SEPARABILITY CLAUSE. If any provision of this Executive Order is declared invalid for any reason, the parts not affected thereby shall remain valid and in full force and effect.

Section 25. REPEALING CLAUSE. All Executive Orders, Rules and Regulations issued by this province which are inconsistent with any of the provisions of this Executive Order are hereby repealed, superseded or modified accordingly.

Section 26. EFFECTIVITY. This Order shall take effect immediately.

DONE at the Provincial Capitol, Mamburao, Occidental Mindoro this 20th day of April 2023.


EDUARDO B. GADIANO
Governor