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INTRODUCTION:

Implementation of a systematic administrative and financial workflow is extremely essential in order to make an office organizationally effective and efficient. Workflow is any work processes that must go through certain steps to be handled by more than one person on its way to completion according to a set of procedural rules.

As a continuing advocacy in the systematic workflow, thus, the Presidential Communications Operations Office has come up with the PCOO Handbook on Administrative and Finance.

OBJECTIVES:

The PCOO Handbook in Administrative and Finance is very important with the following objectives:

1. To fully understand the existing administrative and financial procedures;
2. To create a concern of options about the desired systems;
3. To describe the process through systematic steps to its completion; and
4. To identify the various aspects of the workflow as valuable and in doing business with PCOO.

RATIONALE:

The PCOO Handbook will enhance the officials, employees and stakeholders’ convenience and improve overall operations of civil services and the satisfaction of management, personnel and clients. It allows better services and faster workflow, reducing redundant paperwork and eliminating bottlenecks.

Through this handbook, rapid customization will enable to fulfill the specific needs and requirement across all necessary activities especially in the Administrative and Financial aspects. This handbook is designed to assist the management, employees and other stakeholders in the PCOO who need request or approve system access to any of the Administrative and Finance system and also describe the various roles available to the department in transacting business within systems and the application process.

Under these systems are the following:

Administrative:
- Maintenance
- Motorpool
- Personnel
- Property and Supply
- Records and Training

Finance:
- Budget,
- Accounting
- Cash
3.1 VISION

The Presidential Communications Operations Office (PCOO) is the lead communications arm of the Government and a vehicle of understanding for a well-informed and enlightened citizenry, proud of its heritage and attuned to global realities.

3.2 MISSION

- To serve as the primary vehicle for consciousness-raising, constituency building, and social mobilization in support of the policies, programs and projects of the Presidency.
- To serve as a tool for informing, educating, enlightening the citizenry about matters of national importance for inspiring the citizenry to deepen their civic engagement.

3.3 MANDATE

To serve as the premier arm of the Executive Branch in engaging and involving the citizenry and the mass media in order to enrich the quality of public discourse in all matters of governance and build a national consensus thereon.

3.4 MAJOR THRUSTS

The PCOO focuses its efforts towards developing a more efficient system of disseminating presidential policies and activities as well as government programs and achievements as mandated by E.O. No. 4.

3.5 FUNCTIONS

I. OFFICE OF THE UNDERSECRETARY FOR ADMINISTRATION AND FINANCE - coordinates the programs and projects of the Office and shall be responsible for its economical, efficient and effective administration. Specifically, it shall monitor and control capital, human and financial resources of the Office to ensure optimum utilization in support of the operational activities of the different units. It shall have two (2) services each headed by a Director III: Financial and Management Service and the Administrative Service.

A. **Financial and Management Service** – advises and assists the Undersecretary for Administration and Finance on budgetary and financial matters. It has the following divisions: Accounting, Budget and Cash.

B. **Administrative Services** – shall be responsible for the General Services Division and Human Resources Division.

C. **General Services Division** - shall be responsible for the provision of services relating to maintenance, motor pool, records management, custodial and general utility services for the Office.
D. **Human Resources Division** – shall primarily be responsible in managing the organizational function and issues that deal with people such as hiring, compensation, training and development, and employee discipline, separation and retirement. It shall be responsible for ensuring the efficiency of the organization in terms of its structure, manpower, methods, procedures and systems. It shall facilitate in implementing effective ways of organizing the workforce by the adoption of a specific strategy in the areas of leadership, career planning, performance management, job satisfaction and motivation, employee engagement and retention. The HR Division shall have three (3) sections:

1. **Personnel** – administrative management of employee requirements concerning attendance, leaves of absence, appointments, promotions, transfers, hiring, selection, personnel records, compensation and benefits.

2. **Training and Development** - involves the acquisition of knowledge, sharpening of skills, concepts, rules, or changing of attitudes and behaviors’ to enhance the performance of employees. Moreover, the section shall be responsible for coordinating with the Civil Service Commission for employee-related updates; and

3. **Employee Relations** – concerned with maintaining employer-employee relationships that contribute to satisfactory productivity, motivation, and morale. Essentially, Employee Relations is concerned with preventing and resolving problems involving individuals which arise out of or affect work situations. This section is responsible for employee welfare services, GAD and employee communications.
IV. PCOO ADMIN & FINANCE
Organizational Structure
INTRODUCTION

No building is maintenance-free, so every structure, heritage or new, requires care to limit deterioration. Exposure to the elements causes all building materials to wear down eventually. Periodic inspections can help you find problems early and, along with regular maintenance, will extend the life of your building. They will also help you avoid the need for potentially expensive and disruptive repair work, which may damage your building’s heritage value.

WHAT IS MAINTENANCE?

All building materials/equipment decay eventually due to sunlight, rain and wind, and therefore they require continued attention, preservation, protection, upholding, or safeguarding if a building’s condition is to be maintained. Modest spending on regular maintenance can reduce the need for costly repairs, protect the building/equipment and save you money in the longer term.

MAINTENANCE CAN BE BROKEN DOWN INTO THREE CATEGORIES:

Corrective Maintenance: work necessary to bring a building to an acceptable level (often recommended by a conservation plan), such as treatment for moisture.

Emergency Maintenance: work that must be done immediately for health, safety or security reasons or that may result in the rapid deterioration of the structure or fabric if not done, such as roof repairs after a storm or repairing broken glass.

Planned Maintenance: work to prevent problems which can happen predictably within the life of a building, such as cleaning gutters or painting.

PREVENTIVE MAINTENANCE

Preventive maintenance is carried out to avoid the breakdown in case of machinery or occurrence of maintenance problems in buildings and services. In case of buildings preventive maintenance against see page for example, is necessarily to be carried out. Preventive maintenance however depends largely on routine inspection survey of the buildings.
MAINTENANCE SECTION WORKFLOW

1. End-User/Requesting Party
2. Maintenance Supervisor issuance of appropriate I.O.
   - JOB ORDER (Form #1, Request for check up and repair)
   - JOB ORDER Form #2, Trouble Report Form, Form #3, Service Maintenance Report
3. Maintenance Supervisor recommends approval of I.O.
4. Admin. Service Chief approves I.O.
5. Admin Staff files a copy of the job
6. Maintenance Supervisor assigns staff/technician
   - If needed supplies/parts/materials are available, implement job
   - If needed supplies/parts/materials are not available, submit list of materials (P.R.) to Admin. Service Chief

MAINTENANCE SECTION

- To ensure the cleanliness, orderliness and sanitation of the PCOO premises and its surroundings. (Private Janitorial Services - Service Contractor)
- Handles the maintenance and necessary minor repairs of the PCOO premises and its facilities.
- To minimized downtime for all equipment.
- Repairs and maintains air-conditioning units, lightings, electrical fixtures, electrical control panels and plumbing fixtures in working conditions.
- Handles painting and varnishing jobs.
- Handles basic construction and fabrication jobs.
<table>
<thead>
<tr>
<th>TASKS</th>
<th>STEP 1</th>
<th>STEP 2</th>
<th>STEP 3</th>
<th>STEP 4</th>
</tr>
</thead>
</table>
| To ensure the cleanliness, orderliness and sanitation of the PCOO & “Bahay Ugnayan” premises and its surroundings.  
*Cleaning of all offices and its surroundings.  
*Sanitations of all comfort rooms.  
*Watering of indoor & outdoor plants and garden. | Awarded/commissioned to a bid-winner of a private janitorial agency under the over-all supervision of the in-house maintenance supervisor. (Total of 14 personnel: 12 at NEB & 2 at Bahay Ugnayan.  
Daily, weekly & monthly check up of air-con units. | Secure security clearances and then designate each janitor to their assigned areas of responsibility or offices, and check daily accomplishment and attendance.  
Report by technicians defects to the supervisor. | Billing of payments by the agency as per contract of agreement with attachment of Accomplishment certification and Daily attendance sheet and O.R. | Implementation of payment. |
| To minimized downtime for all equipments (rented or otherwise).  
*Regular check-up of aircon units.  
*Cleaning of aircon units.  
*Minor repair of aircon units.  
Daily, weekly & monthly check up of aircon units. | As per scheduled work program  
Withdraw from property supplies/materials needed  
Electrician to report & recommend as needed. | Supervisor to prepare necessary materials needed and assigned technician. | Implement action. |
| Maintenance of electrical system, wirings and control panels.  
*Regular check-up of electrical fixtures and wirings.  
*Regular check up of electrical control panel boards.  
*Repair or replacements of busted/damaged fixtures & wirings. | Request/Withdraw to property section materials needed.  
-do-  
Request/Withdraw to property section materials needed.  
-do- | In-house electrician implement repair/replacement. | Implement minor repair by in-house technicians.  
Submit to Admin office recommendation by supervisor as needed.  
Recommend to supervisor as to major works or replacement of fixtures is needed. | Implementation. |
| Maintenance and Care of all comfort room plumbing fixtures and system.  
*Daily check up of water leaks.  
*Repair/trouble shoot/replaced defective plumbing fixtures, water supply & sewer system. | Daily round up of in-house plumber of all restrooms.  
As per work program schedule or as needed.  
As needed by the in-house technician.  
Prepare all necessary papers needed in the project by in-house engineer.  
As needed. | Repair leaks if any.  
Replacement of accessories as needed. Or trouble shoot defects by in-house plumber.  
Request to Admin go signal for implementation.  
Submit for funding and public bidding. | Job-out if needed. Open sealed or public bidding. It Depends.  
Award contract to most advantageous bid. | }

2.0.1.6 JBF
## MAINTENANCE SECTION - FORMS

### TROUBLE REPORT FORM

<table>
<thead>
<tr>
<th>Work Description</th>
<th>Specification</th>
<th>Problem</th>
<th>Action Taken</th>
<th>Schedule of Repair</th>
<th>Target Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air-conditioning System</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lighting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Masonry</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Carpentry</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Plumbing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Painting</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Ventilation</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Renovation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Fabrication</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Recommended Action**

- Replace
- Repair
- Reinforce

**Recommended for Replacement/Repair:**

**Reason:**

**Recommendation:**

**Signature of Maintenance:**

**Date:**

---

### SERVICE MAINTENANCE REPORT

**DATE:**

**CONTROL NO:**

**EQUIPMENT DESCRIPTION:**

**EQUIPMENT LOCATION:**

**WHAT WAS THE PROBLEM WITH THE UNIT?**

**WHAT CAUSED THE PROBLEM?**

**HOW?**

**REPAIR MADE TO MAKE IT OPERATIONAL:**

**PCCO SERVICE TECHNICIAN:**

**REMARKS:**

**ATTested by:**

**DATE:**

---

### REQUEST FOR CHECK-UP/REPAIR

**DATE:**

**TIME:**

**CONTROL NO:**

**CALL THRU:**

**CALLER:**

**COMPLAINT/REQUEST:**

**LOCATION:**

**INITIAL ACTION TAKEN:**

**ASSIGNED TECHNICIAN:**

**ATTACHED BY:**

**CONTINUITY:**

**SIGNATURE OF ATTACHING TECHNICIAN:**

**DATE:**

---

---
MOTORPOOL - PROCESS FLOW CHART

REQUEST FOR VEHICLE
(By The Requesting Office/Unit)

ASSIGNS DRIVER/VEHICLE

PREPARES TRIP TICKET

PREPARES PETTY CASH ADVANCES FOR THE PERSONNEL ASSIGNED ON THE PRESIDENTIAL PROVINCIAL TRIP

ADMIN. CHIEF APPROVES T. O. (NOT RELATED TO PRESIDENTIAL COVERAGE) PETTY CASH ADVANCES, PURCHASE REQUEST FOR REPAIR OF VEHICLES/PURCHASE OF MATERIALS, SPARE PARTS ETC.

ASFC. FOR MEDIA RELATIONS APPROVES T. O. RELATED TO MEDIA RELATIONS AND PRESIDENTIAL PROVINCIAL COVERAGE

SUPPLIES/PARTS/MATERIALS NEEDED FOR THE REPAIR/MAINTENANCE OF VEHICLES UPON APPROVAL OF ADMIN. CHIEF FORWARDS TO P & S FOR CANVASSING/PROCUREMENT

AUTO MECHANIC/TECHNICIAN WITHDRAW/INSTALL SUPPLIES, PARTS, MATERIALS AND EXECUTES THE REPAIR AND MAINTENANCE OF VEHICLES.
A. Promptly deploy drivers and dispatch vehicles for official travels of officials and personnel of PCOO, including the transportation requirements of the members of Malacañang Press Corps, Malacañang Photographers and Cameramen Association covering the official engagements and activities of the President within Metro Manila and in the different provinces.

B. Schedule vehicles for official trips

C. Supervise personnel, evaluate their performance, impose discipline, and validate complaints of passengers against erring drivers

D. Maintain the motorpool and administer the proper and optimum use of vehicles.

E. Prepare schedules for the periodic preventive maintenance of all vehicles.

F. Monitor maintenance and repairs of all vehicles.

G. Requisition materials and supplies for repairs and maintenance of vehicles.

H. Facilitate the renewal and registration of all motor vehicles including insurance coverage, and smoke emission testing through its authorized representative.
## MOTORPOOL - FORMS

### REQUEST FOR VEHICLE

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Telephone</th>
<th>Reason for Request</th>
</tr>
</thead>
</table>

**Date of Issue:**

---

### GASOLINE WITHDRAWAL SLIP

**To:**

- PAN AMERICAN PETROLEUM CENTER
- 23111 Avenida Reina, Panamá, Panamá

**Fuel:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline</td>
<td></td>
</tr>
<tr>
<td>Diesel</td>
<td></td>
</tr>
</tbody>
</table>

**Authorized by:**

- Signature

**Date:**

---

**Driver's Information:**

- Signature
- Date
- Authorized by
- Date

---

2.0.1.6 JBF
TRAVEL ORDER

NO. ________________________

DATE: ________________________

NAME: ________________________

Position: ________________________

Station: ________________________

Travel Date: ________________________

Return Date: ________________________

Destination: ________________________

Purpose of the trip: ________________________

Expenses Allowed: ________________________

Appropriation in which the travel expenses should be charged: ________________________

Remarks or Special Instructions: ________________________

APPROVED: ________________________

JOSEPH M. CORTIZ

 undersigned, the undersigned.
FUNCTIONS OF PERSONNEL SECTION

A. Preparation of appointment and other required documents.

B. Welfare/Benefits
   a.) Leave administration/claims/ loyalty/Bonus/Step Increment
   b.) Initial action on applications for GSIS / Pag-Ibig / PhilHealth
C. General Transactions

a. Preparation of payroll, vouchers for salaries of regular, emergency, contractual and consultancy fund employees.

b. Preparation of drafts of memoranda, office orders and other official communications per instruction of the OIC-GSD for his revision and eventually preparation of final communications as instructed.

c. Preparation of payroll/disbursement vouchers/RATA/Bonuses/PIB/Salary Increase/Clothing allowance

D. Preparation of Reports on Appointment Issued (RAI), Monthly Statistical Report on Separation / Semi-Annual Report on government personnel in the PCOO for submission to CSC.

E. Preparation of Quarterly Survey on Employment.

F. Preparation of Service Records/Certification.
FORMS AVAILABLE:

1. ID Applications
2. Bundy Clock Cards
3. CSC Form 48 – Daily Time Record
4. CSC Form 6 – Application of Leave
5. Locator Slip
6. Application for Membership GSIS, Pag-Ibig, Philhealth
7. Application for Pag-Ibig Multi Purpose Loans
8. Application for GSIS Policy Maturity/ Retirement Benefits
9. Application for PSG ID and Vehicle Pass
10. Application for CSC Examination

POLICIES OF PERSONNEL SECTION

RECRUITMENT AND SELECTION

Opportunity for government employment in the career service shall be open to qualified Filipino citizens and positive efforts shall be exerted to attract the best qualified to enter the service. Employees shall be selected on the basis of fitness to perform the duties and assumed the responsibilities of the position.

TYPES OF APPOINMENT

- **A PERMANENT APPOINTMENT** may be issued if you possess all the qualifications required by a permanent positions including the appropriate civil service eligibility. Temporary employees cannot claim security of tenure and separation benefits due to permanent employees.

- **A TEMPORARY APPOINTMENT** may be issued in the absence of a civil service eligibility. However temporary appointment shall not exceed 12 months and may be terminated sooner if an eligible is available to replace your work if performance is unsatisfactory.

- **A CONTRACTUAL APPOINTMENT** if you possess the desired expertise not available in the Office can serve only for a specific period of time which normally does not exceed one (1) year.

EFFECTIVITY OF APPOINMENT

Your appointment takes effect immediately upon its signing by the appointing authority. Once you assume your duties you are entitled to receive your salary even while waiting the approval by the Civil Service Commission.

WORKING HOURS

You are required to work from 8:00 A.M to 5:00 P.M. from Monday to Friday which is the core of working hours. However due to the nature of the work of PCOO you may be assigned into shift and Monday to Friday working days be altered.
**BUNDY CLOCK**

Once you become a government employee, the bundy clock becomes a regular feature of your work life. Every morning upon arrival, you punch your card to fulfill your first daily obligation as an employee. You do the same before leaving the office at the end of the day’s work.

**LATE COMERS AND ABSENTEEES**

Habitual and unjustified absences weaken the communication link among members of the group and dampen individual initiative. PCOO is service oriented agency and it considers attendance as an important factor in maintaining its designed level of performance.

**FIELD WORK**

From time to time you are asked to go on field work for which you need an official permit. Before leaving be sure to accomplish a **Locator Slip**, which include the destination, purpose, time of departure and expected time of arrival. In case the field work is outside the neighboring area you need a **Travel Order**.

**PERSONAL BUSINESS**

For reasons whose merit rest upon the discretion of the supervisor you may be allowed to attend to your personal business during office hours, when allowed make sure to accomplish the Locator Slip mentioned.

**SALARIES**

Your effort in PCOO are justly compensated, be your appointment if temporary or emergency in nature and in full time. You receive a pay which commensurate to your responsibilities which in turn commensurate abilities.

**POSITION CLASSIFICATION**

The salary rate is based on the Salary Schedule prepared by the Compensation and Position Classification Board.

**PAYMENT OF SALARIES**

Salaries in PCOO begins on the first day of service and is given in 7th, 15th, 22nd & 30th each month. Your first salary is in the form of a voucher with the required attachment. For CoS personnel salaries is given on the 15th and 30th of the month.

**BENEFITS**

- CLOTHING ALLOWANCE
Aside from salary the Office sets aside a special allowance to cover cost of clothing. This is given once a year.

- **13th MONTH PAY / CASH GIFT**

Christmas Bonus equivalent to one month salary and additional Cash Gift of P5,000.00 to all employees, provided you rendered at least (4) months of service within the period of January 1 to October 31 of every year.

**LEAVE BENEFITS**

<table>
<thead>
<tr>
<th>VACATION LEAVE</th>
<th>SICK LEAVE</th>
<th>MATERNITY LEAVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>After 6 months of continuous and satisfactory service you are entitled to an annual 15 days vacation leave with pay exclusive of Saturdays, Sundays and Holidays. Application for this is filled five days in advance and approved by the immediate supervisor. Leave credits is cumulative part you do not exhaust is carried over the succeeding year.</td>
<td>Like vacation leave, sick leave is also cumulative and exclusive of Saturdays, Sundays and Holidays. Application for sick leave is filled after three days after availing and must be accompanied by medical certificate if your absence is more than five days.</td>
<td>Married woman can avail 60 days maternity leave with a permanent appointment and get full pay while on leave after two or more continuous service and half pay if less than two years of service. All application for leave are accompanied by filling two (2) copies of Application for Leave. The forms are forwarded to the proper authorities for approval, then submitted to the Personnel Office.</td>
</tr>
</tbody>
</table>

**GSIS BENEFITS**

The government takes care of you in every way it can; it gives you compulsory membership in GSIS. Such membership gives you a chance to enjoy other benefits.

- Disability Benefits
- Sickness Income Benefits
- Survivorship Benefits
- Compulsory Life Insurance
- Optional Life Insurance

**RETIREMENT BENEFITS**

When you reach your later years, you will have to retire from the government service. You will not walk empty handed. Provisions made to reward you with financially stable life after you have served it faithfully. Age 65 is the compulsory retirement age if you have served in the government for at least 15 years. You are, however allowed to stay in the service to complete 15 years if you have not yet done so.
CAREER AND PERSONNEL DEVELOPMENT

This includes performance appraisal and merit promotion. This is administered in accordance with the rules and regulations prescribe by the Civil Service Commission.

PERFORMANCE APPRAISAL

Your performance is constantly evaluated through the performance evaluation system. This system is primarily to provide and opportunity for self growth. Assist both you and your supervisor in appraising your worth in the office. This is done every six (6) months.

ADMINISTRATIVE DISCIPLINE

Both you and your supervisor may be meted disciplinary actions for certain violation of office and service rules. Offenses are categorized into Grave, Less Grave and Light and are punishable by reprimand, fine, suspension, demotion, transfer, forced resignation or dismissal from the service.
PROPERTY and SUPPLY SECTION

5.4
**PCOO-Proper - PROPERTY AND SUPPLY SECTION**

The Property and Supply Section is one of the Offices of the PCOO-Proper. It assists the entire PCOO-Proper in managing and in providing quality resources particularly supplies, materials and equipment.

The Property and Supply Section is under the Administrative Service with three subsections: Procurement, Supply and Equipment.

**FUNCTIONS OF PROPERTY AND SUPPLY SECTION:**

1. Consolidate PPMP into APP.
2. Prepare Agency Procurement Request (APR) for all items to be procured at the Department of Budget and Management –Procurement Service DBM-PS including procurement of common-use items that are available at DBM-PS.
3. Prepare PR for common-use items not available at DBM-PS.
4. Canvass; procure supplies and materials and equipment.
5. Request and conduct pre-inspection of supplies and materials.
6. Accept delivered supplies, materials and equipment based on the approved Purchase Order (PO) and to prepare Inspection and Acceptance Report (IAR).
7. Distribute available supplies, materials and equipment to the different requesting end-users based on Inventory Custodian Slip (ICS) and Acknowledgment Receipt on Equipment (ARE).
8. Prepare the weekly Report of Supplies and Materials Issued (RSMI) submitted to the Accounting Office every Monday of each week.
9. Conduct and generate annual inventory report of supplies & materials and property and equipment.
10. Reconcile records of property/equipment with accounting records.
11. Ensure appropriate insurance of property and equipment.
13. Process request of officials/employees for relief of accountability on lost property and equipment.
14. Determine and recommend disposal of unserviceable materials and equipment for approval of disposal committee.

**PROJECT PROCUREMENT MANAGEMENT PLAN (PPMP)**

In all cases, procurement should be within the approved budget of the procuring entity. It should be meticulously and judiciously planned through the APP prepared, consistent with the government fiscal discipline measures. It should cover only those considered crucial to the efficient discharge of government functions formulated and revised in accordance with the guidelines of IRR of RA 9184.
PREPARATION OF PPMP

The End-user units of the procuring entities are responsible in preparing and updating their respective PPMPs based on their annual work and financial plan.

The Property and Supply Section is the one consolidating all PPMP submitted by all units into an APP.

WORK FLOW OF PPMP

PROCUREMENT THROUGH DBM - PS

All the supplies and materials that we are using are purchased at Procurement Service –DBM under Administrative Order No. 17 directing the use of the Procurement Service and the Philippine Government Electronic Procurement System in the procurement activities in accordance with Republic Act No. 9184, and improving the operation of the Procurement Service. We only purchase supplies and materials that are not carried by the Procurement Service to other suppliers.

For every supply, material, and equipment needed by various offices an Agency Procurement Request (APR) shall be prepared by the Property and Supply Section in compliance with the requirements of DBM-PS. However, if the items are not available at the DBM-PS, under the VIRTUAL STORE, only those available items are being printed so that all the items unprinted will be purchased outside of the DBM-PS. These items will either be purchased by competitive bidding or other modes of procurement.
PROCUREMENT SERVICE (PS) – DBM

To place our order, we log in at procurementservice.org. Go to Virtual Store and click the items to be ordered then go to my cart and click the quantity of the items and then submit. Then we click the button print to get the hard copy of the Agency Procurement Request (APR). Our order will be reserved for 5 working days.

PURCHASE REQUEST (PR)

This form is accomplished if the goods/supplies/properties are not carried in stock.

This is prepared in two (2) copies:

**ORIGINAL** - Property and Supply Section (for appropriate action)

**DUPLICATE** - requisitioning unit.

WORK FLOW OF PR (Purchase Request)

After completion of the process, if the requested supplies and materials or equipment are urgent request or it cannot be bought in terms and the amount is below P10,000.00, we will request for Petty Cash fund by accomplishing Petty Cash Voucher.
liquidate the amount received, return the form with complete attachments.

**Government Procurement Reform Act**

The Presidential Communications Operations Office adopts the Government Procurement Reform Act in our Procurement Procedures.

To take advantage of the significant built-in efficiencies and the volume discounts inherent in bulk purchasing, the Property and Supply Section utilize the G-EPS in procuring common supplies in accordance with the rules and procedures to be established by the government Procurement Policy Board (GPPB).

In all instances, the procuring entity shall ensure that all procurement shall be advantageous to the government.

**PURCHASE ORDERS**

If the supplies, materials and equipment can be purchased by check we prepare Purchase Order. We attach three (3) canvasses of the materials to be purchased from three (3) different suppliers and the abstract of canvass. We post our requirement at Philgeps attaching the canvass form. We need three (3 canvasses because this is a COA requirement. Based on the three canvasses we will award the order to the lowest bidder as long as the supplier meets the correct specifications of the items ordered.
This should be prepared in three (3) copies:

**ORIGINAL** - to the supplier for conformity to the terms of the PO and attachment to the Disbursement Voucher upon request of payment

**DUPLICATE** - is retained by the Property and Supply Section for file

**TRIPlicate** - to COA Resident Auditor

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**WORK FLOW OF PURCHASE ORDER**

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**INSPECTION & ACCEPTANCE RECEIPT**

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

This shall be prepared once the supplies, materials and equipment are delivered. Inspection shall be done in accordance with the standards and specifications and be conducted in the presence of suppliers. The Inspectorate Team and Property Office shall prepare and sign the Inspection and Acceptance Report.
Inspection shall be done in accordance with the standards and specifications and be conducted in the presence of the suppliers.

The Inspectorate Team and the Supply Officer shall prepare and sign the Inspection and Acceptance Report (IAR).

**CUSTODIANSHIP**

A government is mandated to exercise diligence in the custodianship of any government property.

Property custodianship refers to the guardianship of government property by the accountable person. This includes the receipt, safekeeping, issuance of supplies and materials, repair and maintenance of equipment. The designated property custodian/officer is responsible, accountable and liable for any loss, misuse, damage or deterioration of government property to fault or negligence in safekeeping which may be physical or constructive.

Storage/Warehousing refers to the scientific and economical warehousing of materials for their best safekeeping and availability. Best safekeeping means protecting the materials against theft, fire and deterioration but easily accessible when needed. The method or systems include factors and procedures in the manner of undertaking due care and maintenance of good condition of the property.

The following forms are required in the issuances and utilization of supplies, materials and equipment.

**ACKNOWLEDGMENT RECEIPT OF EQUIPMENT (ARE)**

This is prepared every time there is an acquisition of equipment/property.

This is prepared in two copies and distributed as follows:

- **Original Copy** - Property & Supply Section
- **Duplicate** - Recipient of the Equipment
REQUISITION AND ISSUE SLIP (RIS)

This form shall be used to request for goods/supplies carried in stock. This form shall be prepared in three (3) copies distributed as follows:

Original : Accounting Unit (to be attached to RSMI)
Duplicate : Requisitioner
Triplicate : Property & Supply Section’s file

REPORT OF SUPPLIES AND MATERIALS ISSUED (RSMI)

This form shall be prepared by designated personnel at the Property Section (PSS) on a weekly basis. The original copy is for the Accounting Division for the journal entry to record issuance from the stocks and duplicate copy is for the Supply Officer’s File.

The PSS personnel shall summarize all the issuances by stock number.

The Head of the PSS shall certify the correctness of the information in the RSMI.

WASTE MATERIAL REPORT

The Waste Material Report (WMR) shall be used to report all waste materials previously taken up in the books as assets so that they may be properly disposed of and dropped from the accounts. This is attached in the Petty Cash Voucher or Disbursement Voucher for the repairs of certain equipment.
PUBLIC BIDDING

If the supplies, materials and equipment, services to be procured exceeds the threshold of ₱500,000.00, this is done thru public bidding. The Bids and Awards Committee (BAC) is the one responsible for this. PSS acts as BAC Secretariat.

REPAIRS

The repairs are necessary for the purpose of attaining and/or extending the established standard economical and useful life of an equipment/property and serves as a sound basis for scheduling its replacement.

THE FOLLOWING FORMS ARE NECESSARY FOR THE REPAIRS OF AN EQUIPMENT/PROPERTY:

PRE-REPAIR INSPECTION REPORT

This is used to request for repair indicating the property to be repaired and the identified defects.

The Property Officer prepared with the post-repair inspection following basic guidelines:

1. Determine if the scope of work specified in the job order had been performed and whether the replacement parts are as specified and brand new.

2. Use the pre-repair inspection report as guide in conducting the post-repair inspection.

3. Check the waste material reports and verifies whether the waste material presented were the parts taken from the property.
PRE-REPAIR INSPECTION REPORT

After conducting the pre-repair inspection, a pre-repair inspection report is accomplished indicating thereat the inspector’s findings/observations and recommendations. A copy of this report should be submitted to the COA Auditor within five (5) days from date of evaluation/inspection.

POST-REPAIR INSPECTION REPORT

Immediately after conducting the post-repair inspection, the agency inspector prepares the post-repair inspection report indicating thereat his observations and recommendations and the post-repair inspection report is submitted to the Supply/Property Unit for appropriate action.

INVENTORY TAKING

Inventory Taking is an indispensable procedure for checking the integrity of the property custodianship. The physical stock-taking of equipment and supplies serve as basis for preparing accounting reports. The Accounting and the Property and Supply Section shall reconcile their records at the end of the year.

The Property and Supply Officer is required to take physical inventory of all the equipment of their respective offices at least once a year.
REPORT ON THE PHYSICAL COUNT OF PROPERTY

This shall be used to report on the physical count of property, plant and equipment by type as Technical Scientific Equipment, Motor Vehicles, Office Equipment, Furniture and Fixtures, etc. which are owned by the agency. This shall be prepared yearly in three (3) copies and shall be certified by the Inventory Committee and approved by the Head of the Agency.

This shall be distributed as follows:
Original to the Accounting Division and the Duplicate to the Inventory Committee’s File.

PROPERTY | GATE PASS

This shall be prepared whenever PCOO property is transferred from the point of origin to any place the requesting party will transfer the property. This shall be signed by the Property Officer and shall be prepared in three (3) copies. The original copy to the Property Section, duplicate copy to the Guard assigned and Triplicate copy to the person requesting the gate pass.

DISPOSAL

Disposal is the end of the life cycle of a government property.

The Committee on Disposal is the one responsible for this activity. PSS acts as member of the committee.

INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE PROPERTY

This shall be prepared in two (2) copies and submitted by the Accountable Officer to the following: Original to the Accounting Division and Duplicate copy to Property and Supply Section’s file.
**FUNCTIONS/TASKS**

1. Dissemination of office communications such as memorandum, office orders, travel orders, special orders, letters, department orders, and foreign travel orders within the office.

   **Step 1** • Receives document/s.

   **Step 2** • Records document/s according to classification of records.

   **Step 3** • Numbers, releases, reproduces and/or collates copies.

   **Step 4** • Disseminates to concern person/s and/or unit.

**FUNCTIONS/TASKS**

2. Delivery outside the office premises.

   **Step 1** • Receives document/s or letter/s.

   **Step 2** • Records document/s.

   **Step 3** • Produces receiving copies.

   **Step 4** • Delivers to concerned person/s & to bureaus and attached agencies.
3. Mailing thru post office and service courier.

Step 1
- Receives document/s or letter/s.

Step 2
- Makes a list of document/s or letter/s.

Step 3
- Dispatches to post office and/or service courier.
POLICIES:

DISSEMINATION:

20 minutes from receipt of the document from the unit where it originated. But time may vary depending on the documents to be released.

DELIVERY:

- Delivery will go at 10:00 o’clock in the morning.
- All documents/letters for delivery received after 10:00 o’clock in the morning will be delivered the following day.

DISPATCHING OF OFFICIAL DOCUMENTS:

- Specify if the documents/letters to be dispatched is thru service courier or post office.
- A service courier (JRS) will pick up official documents for delivery on a daily basis. Documents picked up within the day will reach the recipients the following day.
- Deposit in our office all documents for pick up not later than 3:30 in the afternoon.
TRAINING SECTION - Provides continuous training and development programs and opportunities to all employees.
TRAINING SECTION TASKS

- Takes charge of training programs for PCOO employees from conducting Training Needs Analysis (TNA), Planning, Preparation, Implementation and Evaluation;
- Coordinates with TESDA, CHED, FSI, etc. for continuous implementation of Foreign and Local Scholarship Programs;
- Prepares and Submit Work Plan with corresponding budget subject for approval;
- Attends to various in-house and live-out activities and other relevant programs as maybe required;
- Provides continuous training and development programs and opportunities to all employees by developing Training Design for PCOO employees; and
- Provide Secretariat/Membership functions to several PCOO Committees, etc.

TRAINING WORKFLOW
TRAINING SECTION’S CONCEPTUAL FRAMEWORK

TNA
- Demographic Profile of Employees
- Training Needs based on SRA/PCOO mission, vision, mandate, thrusts, functions

PROCESS
- Review/Analysis of Questionnaires, Surveys, etc.
- Training Design
- Memoranda, S.O.’s Implementation of Execution of various Training Programs
- Local & Foreign Scholarships

OUTPUT
- Training Plan
- Action Plan
- Assessment of Training Program/Conducted

FEEDBACK
6. FINANCE WORKFLOW SYSTEM
6.1 THE BUDGET PROCESS

1. BUDGET PREPARATION - PCOO

1. PCOO RECEIVES DBM BUDGET CALL

2. USEC. FOR ADMIN. & FINANCE ISSUES MEMO TO ALL OPERATING UNITS TO SUBMIT PROPOSED BUDGET

3. OPERATING UNITS SUBMITS PROPOSED BUDGET TO BUDGET DIVISION

4. BUDGET DIVISION CONSOLIDATES ALL PROPOSALS, PREPARES B.P. FORMS AND SUBMITS PCOO BUDGET PROPOSAL TO CONCERNED FINANCE OFFICIALS FOR REVIEW

5. PCOO SECRETARY APPROVES BUDGET PROPOSAL

6. BUDGET DIVISION SUBMITS PCOO BUDGET PROPOSAL TO DBM

2. BUDGET LEGISLATION or AUTHORIZATION - PCOO
1. CONGRESS REVIEW THE PROPOSED BUDGET
2. PCOO SUBMITS BUDGETARY REQUIREMENTS TO CONGRESS
3. CONGRESS CONDUCTS BUDGET HEARINGS ON THE PROPOSED BUDGET
4. APPROPRIATIONS COMMITTEE PRESENTS THE PROPOSED BUDGET TO THE HOUSE BODY AS GENERAL APPROPRIATIONS BILL
5. SENATE FINANCE COMMITTEE PROPOSES AMENDMENTS TO THE GEN. APPROPRIATIONS BILL TO THE SENATE BODY FOR APPROVAL
6. BICAMERAL CONFERENCE COMMITTEE FINALIZES THE GEN. APPROPRIATIONS BILL
7. CONGRESS SUBMITS THE GEN. APPROPRIATIONS BILL TO THE PRESIDENT FOR APPROVAL
8. THE PRESIDENT APPROVES THE GENERAL APPROPRIATIONS ACT (GAA)

BUDGET EXECUTION OR IMPLEMENTATION
START OF THE FISCAL YEAR

3-A

DBM CONDUCTS SEMINAR ON THE RELEASE OF FUNDS FOR THE YEAR

DBM PREPARES THE AGENCY BUDGET MATRIX (ABM) AND NOTICE OF CASH ALLOCATION (NCA)

DBM RELEASES ABM AND NCA TO GOVERNMENT AGENCIES
3-B
BUDGET DIVISION

RECEIPT OF ALLOTMENT

- Receives the approved ABM/SARO/NCA from the DBM
- Furnishes copies of the ABM/SARO/NCA to concerned officials and operating units
- Records the ABM/SARO in the appropriate registries (RAOs)
- Files original copy of ABM/SARO and copy 2 of NCA
- PCOO prepares the budget execution documents (BEDs) to DBM
- PCOO submits BEDs to the DBM

3-C
BUDGET DIVISION

INCURRENCE OF OBLIGATION

- Budget staff receives purchase orders, travel orders, statement of account, reimbursement, replenishment & other supporting documents (SDs) from concerned offices/personnel
- Budget staff verifies availability of allotment from the registries of allotments and obligations (RAOs); if no allotment is available returns documents to office/personnel concerned
- If there is available balance of allotment, budget staff prepares two (2) copies of obligation request (OBR) and records OBR in the obligation request logbook
- Budget DIV head signs box B of OBR to certify allotment available and obligated for the purpose indicated
- Budget staff forwards original copy of OBR and SDs to accounting division
- Budget staff files second copy of OBR

PURCHASE OF SUPPLIES AND MATERIALS, TRAVELLING EXPENSES, REIMBURSEMENTS/REPLENISHMENTS AND OTHER EXPENSES
What is Government Budgeting?

Government budgeting is the critical exercise of allocating revenues and borrowed funds to attain the economic and social goals of the country. It also entails the management of government expenditures in such a way that will create the most economic impact from the production and delivery of goods and services while supporting a healthy fiscal position.

Why is Government Budgeting important?

Government budgeting is important because it enables the government to plan and manage its financial resources to support the implementation of various programs and projects that best promote the development of the country. Through the budget, the government can prioritize and put into action its plans, programs and policies within the constraints of its financial capability as dictated by economic conditions.

What basis in law governs the use of government funds?

The following provision of the Philippine Constitution sets the basic rule for the use of government funds:

“Article VI, Section 29. No money shall be paid by the Treasury except in pursuance of an appropriation made by law.”

This provision of the Constitution also establishes the need for all government entities to undergo the budgeting process to secure funds for use in carrying out their mandated functions, programs and activities.
PART I - DISBURSEMENTS

Disbursements Defined

Disbursements constitute all cash paid out during a given period either in currency (cash) or by check. It may also mean the settlement of government payable/obligations by cash or by check. It shall be covered by Disbursement Voucher (DV)/Petty Cash Voucher (PCV) or payroll.

Basic Requirements for Disbursements

The basic requirements applicable to all types of disbursements made by national government agencies are as follows:

1. Existence of a lawful and sufficient allotment certified as available by the Budget Officer;
2. Existence of a valid obligation certified by the Chief Accountant/Head of accounting Unit;
3. Legality of transactions and conformity with laws, rules and regulations;
4. Approval of the expense by the Chief of Office or by his duly authorized representative; and
5. Submission of proper evidence to establish the claim.

Disbursements System

The Disbursements System involves the preparation and processing of disbursement voucher (DV); preparation and issuance of check; payment by cash; granting, utilization and liquidation/replenishment of cash advances.

Certification on Disbursements

Disbursements from government fund shall require the following certifications on the DV:

1. Certification that funds are available for the purpose by the Accountant/Head of the accounting Unit (Box A of DV);
2. Necessary documents supporting the DV and payroll as certified and reviewed by the Accountant/Head of Accounting Unit (Box A of DV); and
3. Certification and approval of vouchers and payrolls as to validity of the claim (Box B of DV) by head of the department or office that has administrative control of the fund concerned.
PART II - PROPER EVIDENCES TO SUPPORT A CLAIM

1. First Salary
   a. Regular/Casual/Contractual Employees
      • Appointment
      • Oathtaking
      • Daily Time Record (DTR)
      • Statement of Assets, Liabilities and Networth (SALN)
   b. Contracted Services (Consultants)
      • Contract of Service
      • Accomplishment Report

2. Claim of Monetization
   • Approved application for leave
   • Letter stating the purpose of monetization

3. Claim of Overtime (OT)
   • Special Order to undertake OT
   • DTR

4. Claim of per diem/travelling allowance (Cash advance/Reimbursement)
   a. Local Travel
      • Travel Order
      • Itinerary of Travel
      • Certificate of Travel Completed
   b. Foreign Travel
      • Travel Order
      • Itinerary of Travel (An actual itinerary of travel is also prepared for liquidation)
      • Certification of travel completed
      • Boarding pass
      • OR of terminal fee
      • Hotel receipts
      • Xerox copy of passport with stamp by the immigration
      • Plane ticket
5. **Purchases**

   a. Supplies

      • Purchase Request (PR)
      • Purchase Order (PO)
      • Abstract of Canvass
      • Official Receipt (OR)
      • Invoice
      • Delivery Receipt with Inspection

   b. Services

      • Purchase Request (PR)
      • Purchase Order (PO)
      • Abstract of Canvass
      • Pre and post repair inspection report
      • Official Receipt
      • Invoice

6. **Meetings/Representation/Entertainment**

   • Receipts
   • Certification provided by COA

7. **Cash Advances**

   Special Order granting cash advance

   Upon liquidation:
   • Report of Disbursements supported by receipts
### PROCESS FLOW CHART

#### PAYROLL PREPARATION

<table>
<thead>
<tr>
<th>PERSONNEL</th>
<th>GSD</th>
<th>ADMIN</th>
<th>BUDGET</th>
<th>ACCOUNTING</th>
<th>ASEC ADM &amp; FIN</th>
<th>USEC ADM &amp; FIN</th>
<th>CASH</th>
<th>EMPLOYEES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepares payroll</td>
<td>Prepares Obligation Request (OBR)</td>
<td>OBR approved for funding</td>
<td>Budget Officer signs</td>
<td>Prepares Disbursement Voucher</td>
<td>Chief Accountant signs</td>
<td>Signs Disbursement Voucher</td>
<td>Signs Disbursement Voucher</td>
<td>Prepares check</td>
</tr>
<tr>
<td>Director for Admin approves</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Get salary as scheduled</td>
</tr>
</tbody>
</table>

### PROCESS FLOW CHART

#### PAYMENT OF PAYABLES

<table>
<thead>
<tr>
<th>REQUESTING PARTY</th>
<th>GSD</th>
<th>ADMIN DIRECTOR</th>
<th>BUDGET</th>
<th>ACCOUNTING</th>
<th>ASEC ADM &amp; FIN</th>
<th>USEC ADM &amp; FIN</th>
<th>CASH</th>
<th>SUPPLIERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepares the payable with proper supporting documents</td>
<td>Validates the transaction made and signs/approve Obligation Request (OBR)</td>
<td>Budget chief signs OBR</td>
<td>Prepares Disbursement Voucher (DV)</td>
<td>Signs approves DV</td>
<td>Signs approves DV</td>
<td>Prepares check for payment</td>
<td>Receives payment</td>
<td></td>
</tr>
</tbody>
</table>

2.0.1.6. JBF
**PROCESS FLOW CHART**

**MONETIZATION OF LEAVE CREDITS**

<table>
<thead>
<tr>
<th>REQUESTING PARTY</th>
<th>PERSONNEL/GSD ADJ</th>
<th>BUDGET</th>
<th>ACCOUNTING</th>
<th>ASEC ADJ &amp; FIN</th>
<th>CASH</th>
<th>OTHER AGENCIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepares a letter requesting to monetize his leave credits.</td>
<td>Verifies the leave credits, prepares payroll with CMP</td>
<td>Signs, approves Obligation Request (ORR)</td>
<td>Prepares Disbursement Voucher</td>
<td>Signs, approves</td>
<td>Prepares check</td>
<td>Licashment</td>
</tr>
<tr>
<td>Prepares Purchase Order (PO)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Prepares Purchase Order (PO)
2. Verifies the leave credits, prepares payroll with CMP
3. Signs, approves Obligation Request (ORR)
4. Prepares Disbursement Voucher
5. Signs, approves
6. Prepares check
7. Licashment
8. Prepares pay envelope
9. Receives money.
10. Prepares disbursement voucher
11. Signs the disbursement voucher
12. Receives the item purchased for repairs.
Process Flow Chart
(When requesting an item for repair and maintenance, the Pre-Repair Inspection Report Signed/Approved)

**L I Q U I D A T I O N**

<table>
<thead>
<tr>
<th>LIABLE PERSON</th>
<th>ACCOUNTING</th>
<th>CASH</th>
<th>OTHER AGENCIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepares Liquidation report with corresponding supporting documents</td>
<td>Records the amount of total liquidation for clearances.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. If, excess money, submit the cash excess.</td>
<td></td>
<td>Prepares Official Receipts (OR), receives money for deposits. A</td>
<td>Cash deposits to Bureau of Treasury Account.</td>
</tr>
<tr>
<td>b. If, money coming from Cash Section as cash advances</td>
<td>Receiving all supporting documents and records for clearances.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**REQUESTING PARTY**

<table>
<thead>
<tr>
<th>1. Prepares purchase request</th>
<th>2. Approves/Signs the request</th>
<th>3. Canvas from at least 3 suppliers</th>
<th>4. Prepares Purchase Order (PO)</th>
</tr>
</thead>
</table>
| 9. Represents
disbursement
Voucher | 10. Receives the item purchased for repairs | 11. Cash received; items purchased for inspection | |
| 12. If check payment | | | |
| 13. Prepares check and have items purchased | | | |
| 14. Disbursements Items | | | |
PREPARED AND COMPILED BY:

MA. IMMACULADA C. FLORES

ADMINISTRATIVE OFFICER V

TRAINING SECTION

2014