


(FORM-13) 		Republic of the Philippines Office of the Chief Minister Bangsamoro Autonomous Region in Muslim Mindanao Bangsamoro Government Center, Cotabato City		<i>Received by Internal Audit Office:</i>							
STANDARDIZED DOCUMENTARY CHECKLIST (SDC) AND GUIDELINES FOR PROCESSING OF PAYMENTS (in reference to COA Cir. 2012-001)				Control No.							
LAND ACQUISITION [Version 9.0]											
<i>General Instructions:</i> <ul style="list-style-type: none"> ✓ To avoid delays in processing, please make sure that all applicable documentary requirements are <u>completely attached</u>. ✓ Please make sure that all attachments are <u>completely signed by authorized persons</u>. ✓ To preserve the credibility of the documents attached, please avoid erasures or any form of alterations as much as possible. ✓ Should there be any unavoidable alterations, please countersign beside it. 											
Additional Attachments to ORS and DV:											
<input type="checkbox"/> Notarized Deed of Absolute Sale <input type="checkbox"/> Transfer Certificate of Title <input type="checkbox"/> Certified True Copy of the Tax Declaration at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement		<input type="checkbox"/> Real Property Tax Certificate or Clearance (as issued by the Treasurer of the concerned LGU) <input type="checkbox"/> BIR Form 1706 for payment of Capital Gains Tax (for computation, see Section 6.9 of the IRR of RA 10752 (The Right-of-Way Act))									
General Guidelines from the Sec. 6.10 of the IRR of RA 10752 (The Right-of-Way Act)											
<ul style="list-style-type: none"> ➤ As provided in Section 5(e) of the Act, the property owner and the Implementing Agency (IA) shall execute a Deed of Absolute Sale after the property owner has submitted to the IA the Transfer Certificate of Title, Tax Declaration, Real Property Tax Certificate or Clearance (as issued by the Treasurer of the concerned LGU) and other documents necessary to transfer the title to the Republic of the Philippines. The IA shall cause the annotation of the Deed of Absolute Sale on the Transfer Certificate of Title. ➤ In case of sale of land with structures and other improvements, the Deed of Sale shall provide a stipulation allowing the IA or its authorized representatives to demolish and remove them. The Deed of Sale shall also include a stipulation on the right of the IA to immediately enter the property and implement the project. ➤ In case the sale pertains to structures and improvements only, as provided in Section 5(b) of the Act, the property owner and the IA shall execute an Agreement to Demolish and Remove Improvement (ADRI), provided that the former has submitted to the latter the necessary documents to establish proof of ownership of said structures and improvements, as mentioned in Section 6.8 of this IRR. Similarly, the IA shall remit to the LGU concerned the amount corresponding to any unpaid tax on such structures and improvements, subject to the deduction of this amount from the total negotiated price, provided that it is not more than the negotiated price. ➤ Upon the execution of a Deed of Sale, the IA shall pay the property owner: <ul style="list-style-type: none"> ➤ Fifty percent (50%) of the negotiated price of the affected land, exclusive of the payment of unpaid taxes remitted to the LGU concerned under Section 6.9 of this IRR; and ➤ Seventy percent (70%) of the negotiated price of the affected structures, improvements, crops and trees, exclusive of unpaid taxes remitted to the LGU concerned under Section 6.9 of this IRR. ➤ Where the property owner owns both the land and structures/improvements, as provided in Section 5(g) of the Act, the IA shall, at the periods stated below, pay the property owner the remaining fifty percent (50%) of the negotiated price of the affected land, and thirty percent (30%) of the affected structures, improvements, crops and trees, exclusive 			<ul style="list-style-type: none"> of unpaid taxes remitted to the LGU concerned under Section 6.9 of this IRR, provided that the land is already completely cleared of structures, improvements, crops and trees, as certified by the IA: <ul style="list-style-type: none"> ➤ At the time of the transfer of title in the name of the Republic of the Philippines, in cases where the land is wholly affected; and ➤ At the time of the annotation of a deed of sale on the title, in cases where the land is partially affected. ➤ Where the property owner owns only the land, as provided in Section 5(g) of the Act, the IA shall, at the periods stated below, pay the property owner the remaining fifty percent (50%) of the negotiated price of the affected land, exclusive of unpaid taxes remitted to the LGU concerned under Section 6.9 of this IRR: <ul style="list-style-type: none"> ➤ At the time of the transfer of title in the name of the Republic of the Philippines, in cases where the land is wholly affected; and ➤ At the time of the annotation of a deed of sale on the title, in cases where the land is partially affected ➤ Where the property owner owns only the structures/improvements, as provided in Section 5(g) of the Act, the IA shall, at the periods stated below, pay the property owner the remaining thirty percent (30%) of the affected structures, improvements, crops and trees, exclusive of unpaid taxes remitted to the LGU concerned under Section 6.9 of this IRR, immediately after the IA has certified that the land is already completely cleared of structures, improvements, crops and trees. <ul style="list-style-type: none"> ➤ At the time of the transfer of title in the name of the Republic of the Philippines, in cases where the land is wholly affected; and ➤ At the time of the annotation of a deed of sale on the title, in cases where the land is partially affected. ➤ The IA shall ensure the faithful and prompt compliance with the above payment procedures and may revise or issue the necessary orders and directives to this effect. ➤ The IA shall pay the Capital Gains Tax to the BIR within thirty (30) days after (a) the release of the initial payments specified above or (b) the notarization of the Deed of Sale, whichever is earlier. The IA shall also pay the DST within five (5) days after the close of the month when the Deed of Sale is notarized. 								
RELEASED BY AMS		RECEIVED BY BUDGET DIVISION		<input type="checkbox"/> INCOMPLETE ATTACHMENTS		FORWARDED TO ACCOUNTING					
Date Released:		Date Received:		Date returned to the concerned office:		Date returned to Budget Div.:		Date received by Accounting Division:			
_____ Responsible Person:		_____ Responsible Person:		_____ Responsible Person:		_____ Responsible Person:		_____ Responsible Person:			
FORWARDED TO FMS DIRECTOR			FORWARDED TO ASST. SENIOR MINISTER			FORWARDED TO CASH DIVISION					
Date Received:			Date received:			Date received:			Date released:		
_____ Responsible Person:			_____ Responsible Person:			_____ Responsible Person:			_____ Responsible Person:		