

(FORM-5)



Republic of the Philippines
Office of the Chief Minister
Bangsamoro Autonomous Region in Muslim Mindanao
Bangsamoro Government Center, Cotabato City

Received by Internal Audit Office:

**STANDARDIZED DOCUMENTARY CHECKLIST (SDC) AND GUIDELINES
FOR PROCESSING OF PAYMENTS**
(in reference to COA Cir. 2012-001)

Control No.

PERSONNEL SALARY AND ALLOWANCES

[Version 9.0]

Payment for:

- First Salary (individual payee)
- General Claims thru ATM (salary/PERA/RATA/Clothing)
- RATA (individual claim)
- Clothing/Uniform Allowance (individual claim)
- Salary of Casual/Contract of Service/Consultants
- Salary (if deleted from payroll)
- Salary differentials
- Maternity Leave
- Last Salary
- Salary due to heirs of deceased employee

General Instructions:

- ✓ To avoid delays in processing, please make sure that all applicable documentary requirements are completely attached.
- ✓ Please make sure that all attachments are completely signed by authorized persons.
- ✓ 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:

First Salary (Coterminous/Regular/Casual)	RATA	Salary of Casual/Contractual Personnel
<input type="checkbox"/> Obligation Request and Status (ORS) <input type="checkbox"/> Disbursement Voucher (DV) <input type="checkbox"/> Payee should be under the name of the concerned employee <input type="checkbox"/> Certified true copy of duly approved appointment <input type="checkbox"/> Assignment order, if applicable <input type="checkbox"/> Certified true copy of Oath of Office <input type="checkbox"/> Certificate of Assumption <input type="checkbox"/> Statement of Assets, Liabilities and Net Worth (SALN) <input type="checkbox"/> Approved DTR <input type="checkbox"/> BIR withholding certificates (Forms 1902 and 2305) <input type="checkbox"/> Payroll Information on New Employee (PINE) (for agencies with computerized systems) <input type="checkbox"/> Duly notarized Special Power of Attorney and govt. issued ID of payee & representative, if claimed by person other than the payee Additional requirements for transferees: <input type="checkbox"/> Clearance from money, property and legal accountabilities from the previous office <input type="checkbox"/> Certified true copy of pre-audited DV of last salary from previous agency and/or Certification by the Chief Accountant of last salary received from the previous office duly verified by the assigned auditor thereat <input type="checkbox"/> BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld) <input type="checkbox"/> Certificate of Available Leave Credits <input type="checkbox"/> Service Record	<i>For individual claims:</i> <input type="checkbox"/> Copy of Office Order/Appointment (1 st payment) <input type="checkbox"/> Certificate of Assumption (1 st payment) <input type="checkbox"/> Certification that the employee did not use government vehicle and is not assigned any government vehicle <input type="checkbox"/> Certificate of Service Rendered / DTR Monetization <input type="checkbox"/> Approved leave application (ten days) with leave credit balance certified by the Human Resource Office <input type="checkbox"/> Request for leave covering more than ten days duly approved by the Head of Agency <i>For monetization of 50% or more:</i> <input type="checkbox"/> Clinical abstract / medical procedures to be undertaken in case of health, medical, and hospital needs <input type="checkbox"/> Barangay Certification in case of need for financial assistance brought about by calamities, typhoons, fire, etc.	<input type="checkbox"/> Certification by the Personnel Officer that the activities/services cannot be provided by regular or permanent personnel of the agency (for first claim) <input type="checkbox"/> Accomplishment Report <input type="checkbox"/> Approved DTR <input type="checkbox"/> Certified true copy of approved appointment in case of promotion or Notice of Salary Adjustment in case of step increment/salary increase Maternity Leave <input type="checkbox"/> Certified true copy of approved application for leave <input type="checkbox"/> Certified true copy of Maternity Leave Clearance <input type="checkbox"/> Medical Certificate for maternity leave <i>Additional requirements for unused maternity leave:</i> <input type="checkbox"/> Medical certificate that the employee is physically fit to work <input type="checkbox"/> Certificate of Assumption <input type="checkbox"/> Approved DTR

Salary Differentials due to Promotion and/or Step Increment	Last Salary	Salary (if deleted from payroll)	Salary due to heirs of deceased employee
<input type="checkbox"/> Certificate of Assumption <input type="checkbox"/> Approved DTR <input type="checkbox"/> Notice of Salary Adjustment (NOSA)	<input type="checkbox"/> Clearance from money, property and legal accountabilities from the previous office <input type="checkbox"/> Approved DTR	<input type="checkbox"/> Approved DTR <input type="checkbox"/> Notice of Assumption <input type="checkbox"/> Approved Application for leave, clearances, and medical certificate, if on sick leave for 5 days or more <input type="checkbox"/> Certified copy of the pertinent contract/ appointment/ job order marked received by the CSC	<input type="checkbox"/> Same requirements as those for last salary <input type="checkbox"/> Death Certificate authenticated by NSO/PSA <input type="checkbox"/> Birth Certificates of surviving legal heirs authenticated by NSO/PSA <input type="checkbox"/> Designation of next-of-kin <input type="checkbox"/> Waiver of right of children 18 years old and above

RELEASED BY AMS	RECEIVED BY BUDGET DIVISION	<input type="checkbox"/> INCOMPLETE ATTACHMENTS		FORWARDED TO ACCOUNTING
Date Released: _____ Responsible Person: _____	Date Received: _____ Responsible Person: _____	Date returned to the concerned office: _____ Responsible Person: _____	Date returned to Budget Div.: _____ Responsible Person: _____	Date received by Accounting Division: _____ Responsible Person: _____

FORWARDED TO FMS DIRECTOR	FORWARDED TO ASST. SENIOR MINISTER	FORWARDED TO CASH DIVISION	
Date Received: _____ Responsible Person: _____	Date received: _____ Responsible Person: _____	Date received: _____ Responsible Person: _____	Date released: _____ Responsible Person: _____