



Republic of the Philippines
Department of Education

Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ
Banica, Roxas City

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DIVISION ADVISORY NO. _____ s. 2021
March 19, 2021

PRESCRIBING THE REVISED GUIDELINES AND DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT TRANSACTIONS

Attached is the **CIRCULAR** from **Commission on Audit** re: **Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions** the content of which is self-explanatory.

For information and compliance.


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MAR 19 2021



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Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

No.: 2012-001
Date: JUN 14 2012

CIRCULAR

TO : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and/or Controlled Corporations, COA Assistant Commissioners, COA Directors, COA Auditors and All Others Concerned

SUBJECT : Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions

This Circular is issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of this Commission. It supersedes all other COA Circulars, Resolutions, Memoranda and issuances inconsistent herewith.

The Circular shall take effect after fifteen (15) days from publication in newspaper of general circulation.

Quezon City, Philippines.


MA. GRACIA M. PULIDO TAN
Chairperson


JUANITO G. ESPINO, JR.
Commissioner


HEDY L. MENDOZA
Commissioner

Documentary Requirements

- For accredited agencies by the CSC (for first claim)
 - o Certified true copy of the pertinent contract/appointment/job order
 - o Copy of the ROPA of the pertinent contract/appointment marked received by the CSC
- For other agencies (for first claim)
 - o Certified copy of the pertinent contract/appointment/job order marked received by the CSC
- Certification by the Local Chief Executive (LCE), in case of LGUs, that the employment/hiring is still within the Personal Services (PS) limitation prescribed under Section 325(a) of RA No. 7160
- Certification by the LCE/Personnel Officer that the activities/services cannot be provided by regular or permanent personnel of the agency (for first claim)
- Accomplishment Report
- Approved DTR

4.1.4 Salary Differentials due to Promotion and/or Step Increment

Documentary Requirements

- Certified true copy of approved appointment in case of promotion or Notice of Salary Adjustment in case of step increment/salary increase
- Certificate of Assumption
- Approved DTR or certification that the employee has not incurred leave without pay
- Certification by the LCE, in case of LGUs, that the promotion/step increment is still within the PS limitation prescribed under Section 325(a) of RA No. 7160

4.1.5 Last Salary

Documentary Requirements

- Clearance from money, property and legal accountabilities
- Approved DTR

4.1.6 Salary due to heirs of deceased employee

Documentary Requirements

- Same requirements as those for last salary
- Additional requirements:
 - o Death Certificate authenticated by National Statistics Office (NSO)
 - o Marriage Contract authenticated by NSO, if applicable
 - o Birth Certificates of surviving legal heirs authenticated by NSO
 - o Designation of next-of-kin
 - o Waiver of right of children 18 years old and above



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**CHECKLIST OF REQUIREMENTS FOR PAYMENT OF STEP
INCREMENT DIFFERENTIAL**

Name of Payee _____ District: _____
Contact No.: _____ School: _____

- (5) Disbursement Voucher
- (1) ORAS
- (5) Payroll
- (1) Approved DTR (inclusive only of days when differential occurred)
or certification that employee has not incurred LAWOP
- (1) Computation
- (1) Certified Photocopy of Approved NOSI
- (1) Certified Photocopy of Duly Approved Appointment
- (1) Certified Photocopy Payslip (before integration)
- (1) Certified Photocopy Of Payslip (after integration)
- LBP Account Number (if individually paid)

Remarks: _____

Prepared by: _____

Received by: _____
_____ Date: _____
Time: _____



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**CHECKLIST OF REQUIREMENTS FOR PAYMENT OF SALARY
DIFFERENTIAL (PROMOTION/RECLASSIFICATION)**

Name of Payee _____ District: _____
Contact No.: _____ School: _____

- (5) Disbursement Voucher
- (1) ORAS
- (5) Payroll
- (1) Approved DTR (inclusive only of days when differential occurred)
or certification that employee has not incurred LAWOP
- (1) Certified Photocopy of Duly Approved Appointment
- (1) Certified Photocopy of Certificate of Assumption (First Day of Service)
- (1) Certified Photocopy of Payslip (Previous Salary)
- (1) Certified Photocopy of Payslip (New Salary)
- LBP Account Number

Remarks: _____

Prepared by: _____

Received by: _____
_____ Date: _____
Time: _____