

COLLECTION OF PAYMENTS AT MAIN OFFICE

Objective –

1. To ensure that all collections will be deposited intact to COWD Depository Banks.
2. To achieve accurate procedure in cash handling and recording.

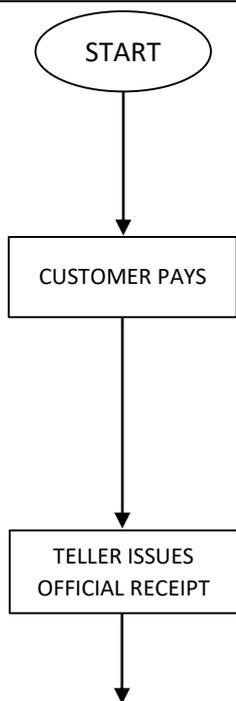
Scope –

This procedure applies to the Collection of Water bill payments and other fees transacted in Cagayan de Oro City Water District Main Office only.

Definition of Terms –

1. Depository Bank – the bank where the Cagayan de Oro City Water District Water Bill Collections and other receipts are deposited.
2. Cash Receipts Register (CRR) – refers to the report containing the total collection of water bill payments and other fees, collected by COWD Admin Building, COWD Sub-Offices, Collecting Banks, Collecting Partners, Development Bank of the Philippines (DBP) Automated Teller Machine (ATM), and online payments.
3. POS – stands for Point-of-Sales. Refers to the payments made through Visa credit card, or Debit card.
4. Peak days – days where there are a lot of concessionaires at the Payment Lobby especially during due dates.

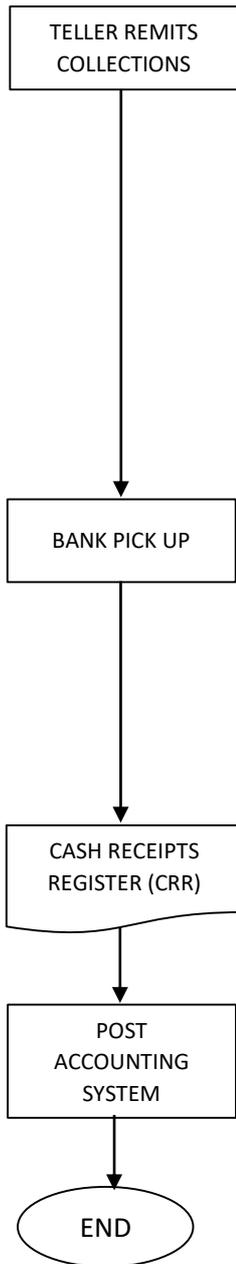
Process Flow	Detailed Description	Responsibility	Retained Documented Information
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<p>The Customer pays at COWD Main office.</p> <p>Water Bill payments are accepted in Tellers No. 1 – 9. Tellers 10, 11, and 15 accept payments for water bill during peak days only. Cash, check, debit card and Visa credit cards payments are accepted.</p> <p>Teller 16 accepts other fees other than water bill (e.g. bond security, performance bond, installation fees, reconnection fees, service fees, notarial fees, meter stand, fresh/bulk water sale, materials, pipes, fittings, etc.).</p>	<p>Teller</p>	<p>-</p>
<p>For Water Bill Payments: The Teller accepts the payment and issues a computerized Official Receipt to the Concessionaire.</p> <p>For Other Fees: The Teller accepts the payment and issues a Carbonized Manual Receipt to the Concessionaire.</p>	<p>Teller</p>	<p>Duplicate of Official Receipt</p>

<p>Prepared By: Ma. Evelyn O. Vasallo Process Owner</p>	<p>Approved By: _____ Quality Management Representative</p>
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COLLECTION OF PAYMENTS AT MAIN OFFICE



<p>A cut-off is scheduled by the Cashier for the Tellers to remit their collections.</p> <p>The Tellers prepare an Acknowledgement Receipt of Tellers' Deposits and Remittance and forward it to the Cash and Disbursement Section together with their cash and check collections and a print out of the Tellers' Daily Collection Summary.</p> <p>Collected Tax Withheld at Source or BIR Form 2307 shall be summarized by the Tellers and forwarded to the Collection Section Staff for consolidation into a Credit Memo to be submitted to the Commercial Department for posting into the Concessionaire's account.</p>	<p>Teller</p>	<p>Acknowledgement Receipt of Tellers' Deposits and Remittances; Credit Memo</p>
<p>The Cash and Disbursement Section validates that actual collections are remitted correctly by the Tellers and prepares the deposit slips ready for Bank Pick-Up. The Bank Pickup Teller picks up the collections and deposits it to designated COWD Depository Bank.</p> <p>The remaining cash and check collections that are remitted after the Bank Pick-Up are kept in the vault for safekeeping until Bank Pick-Up on the following working day.</p>	<p>Cashier and Disbursement Section</p>	<p>Acknowledgement Receipt of Tellers' Deposits and Remittances</p>
<p>The Bank Pick-Up Teller returns a Validated Deposit Slip. The Cash and Disbursement Section shall then prepare the Cash Receipts Register (CRR), containing Total Water Bill and Other Fees Collections.</p>	<p>Cashier and Disbursement Section</p>	<p>Validated deposit slip</p>
<p>The Approved Cash Receipts Register (CRR) shall be forwarded to the Accounting Division for the preparation of Journal Voucher then posting into the Accounting System by the Accounting Division.</p>	<p>Accounting Staff</p>	

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COLLECTION OF PAYMENTS AT MAIN OFFICE

Reference Documents –

1. DEPARTMENT OF FINANCE CIRCULAR NO. 001.2015 REVISED GUIDELINES ON AUTHORIZED GOVERNMENT DEPOSITORY BANKS

Records Generated –

1. ACKNOWLEDGEMENT RECEIPT OF TELLERS' DEPOSITS AND REMITTANCES FM-FIN-01
2. CASH RECEIPTS REGISTER (CRR)
3. DEPOSIT SLIPS
4. CREDIT MEMO FM-FIN-02



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COLLECTION OF WATER BILL PAYMENTS

Objective –

1. To ensure that all collections will be deposited intact to COWD depository banks.
2. To achieve accurate procedure in cash handling and recording.

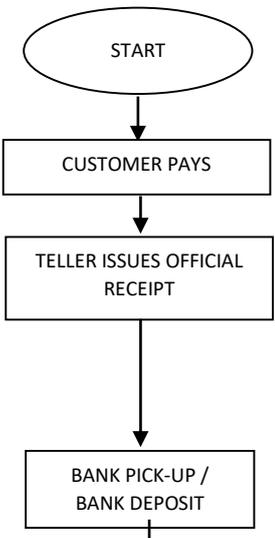
Scope –

This procedure applies to the collection of water bill payments and other fees transacted in Cagayan de Oro City Water District Main Office and its Sub-Offices, Government Collecting Banks, and other Collecting Partners.

Definition of Terms –

1. **Depository Bank** – the bank where the Cagayan de Oro City Water District (COWD) Water Bill Collections and other receipts are deposited.
2. **Government Collecting Banks** – refers to the banks authorized to collect COWD water bill payments.
3. **Collecting Partners** – refers to other Collecting agencies authorized to collect COWD water bill payments.
4. **Cash Receipts Register (CRR)** – if prepared by Sub-Office Tellers: contains the total collections of the Sub-office.
If prepared by Cash and Disbursement Section: contains the total teller collections in the Admin bldg.: water bill collections and other fees other than water bill.
5. **Bank Collection Summary (BCS)** – refers to the report prepared by the Collection section containing the number of paying concessionaires, and the total collected payments by the Collecting Banks, Collecting Banks and Partners. This also includes the POS payments transacted at the COWD Admin Bldg., and Sub-Offices.
6. **Daily Collection Report (DCR)** – refers to the Daily Report prepared by the Collecting Banks and Partners containing the list of accounts collected for water bill payments.
7. **Pickup Teller** – Depository Bank Teller assigned to pick up the collections of COWD.
8. **POS** – stands for Point-of-Sales. Refers to the payments made through Visa Credit Card, or Debit Card.

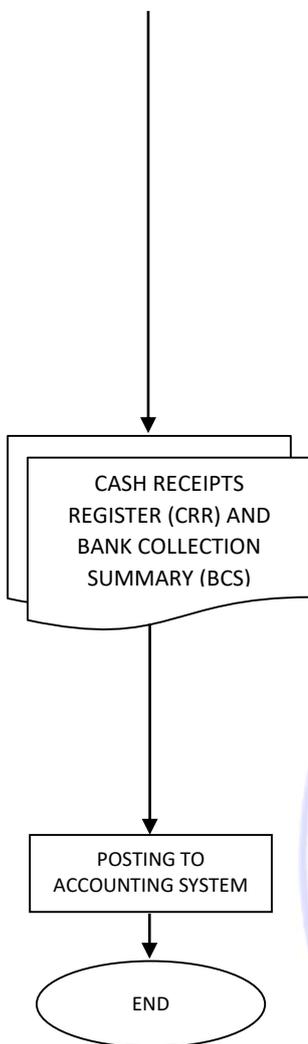
Process Flow	Detailed Description	Responsibility	Retained Documented Information
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The Customer pays at: (A) COWD Sub-Offices – presents Water Bill or Application Form for New Installation and Reconnection upon payment. Teller issues a Computerized Official Receipt or Manual Carbonized Official Receipt. (B) Government Collecting Banks – presents Water Bill upon payment. Issues Carbonized Manual Official Receipt. (C) Collecting Partners – presents Water Bill upon payment. Issues Transaction Receipt.	COWD Tellers; Collecting Bank Tellers; Collecting Partners Staff/Tellers	Official Receipt Duplicate, Manual Official Receipt Duplicate
(A) COWD Sub-Offices Tellers deposit their daily collections based on the cut-off schedule set by the Cash and Disbursement Section.		

Prepared By: <div style="text-align: center; margin-top: 10px;"> <u>Ma. Evelyn O. Vasallo</u> Process Owner </div>	Approved By: <div style="text-align: center; margin-top: 10px;"> _____ Quality Management Representative </div>
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COLLECTION OF WATER BILL PAYMENTS



<p>The Teller prepares the Summary of Daily Cash and Check Collections and the corresponding deposit slips ready for bank pickup.</p>		
<p>The Bank Pickup Teller picks up the collections and deposits it to COWD Depository Bank. The remaining cash and check collections that are collected after the Bank Pick-Up are kept in the vault for safekeeping until Bank Pick-Up on the following working day.</p> <p>(B) Government Collecting Banks shall deposit their collections directly to COWD's Bank Account on their respective branches and prepares a Daily Collection Report containing the list of accounts collected, which shall be forwarded on the next working day to COWD Collection Section together with the Validated Deposit Slip.</p> <p>(C) Collecting Partners deposit their collections to designated COWD Depository Bank, and forwards Daily Collection Report to the Cash Management Division on the next working day.</p>	<p>COWD Sub-Office Tellers</p>	<p>Tellers Daily Collection Summary; Received Un-Validated Deposit Slip</p>
<p>(A) COWD Sub-Offices – the Teller prepares Cash Receipts Register (CRR) with Validated Deposit Slip and forwards it to the Collection Section at the Main Office for checking.</p> <p>(B) Government Collecting Banks and (C) Collecting Partners - the Collection Section shall prepare a Bank Collection Summary and forwards it to the Cash and Disbursement Section to be entered into the Cash Receipt Register (CRR).</p>	<p>COWD Sub-Office Tellers; Cash and Disbursement Section; Collection Section</p>	<p>Cash Receipts Register</p>
<p>The Approved Cash Receipts Register (CRR) prepared by the Sub-Office Tellers and the Cash and Disbursement Section shall be forwarded to the Accounting Division for posting into the COWD Accounting System.</p>	<p>Accounting Staff</p>	

Reference Documents –

1. Department of Finance Circular No. 001.2015 Revised Guidelines on Authorized Government Depository Banks
2. COWD Inter-Office Memo (IOM)-FIN 12-725, S-2018 Water Bill Payments Process Flowchart Dated December 10, 2018
3. COWD Resolution No. 069, S-2016 re EC Pay as COWD Collecting Partner

Records Generated –

1. Bank Collection Summary
2. Daily Collection Report
3. Cash Receipts Register
4. Deposit Slips

COLLECTION OF WATER BILL PAYMENTS



DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

Objective –

The objective of the procedure is to ensure proper disbursement of Cagayan de Oro City Water District (COWD) funds to pay due and demandable payables that are duly approved by the Approving Authority in accordance with Government Rules and Regulations.

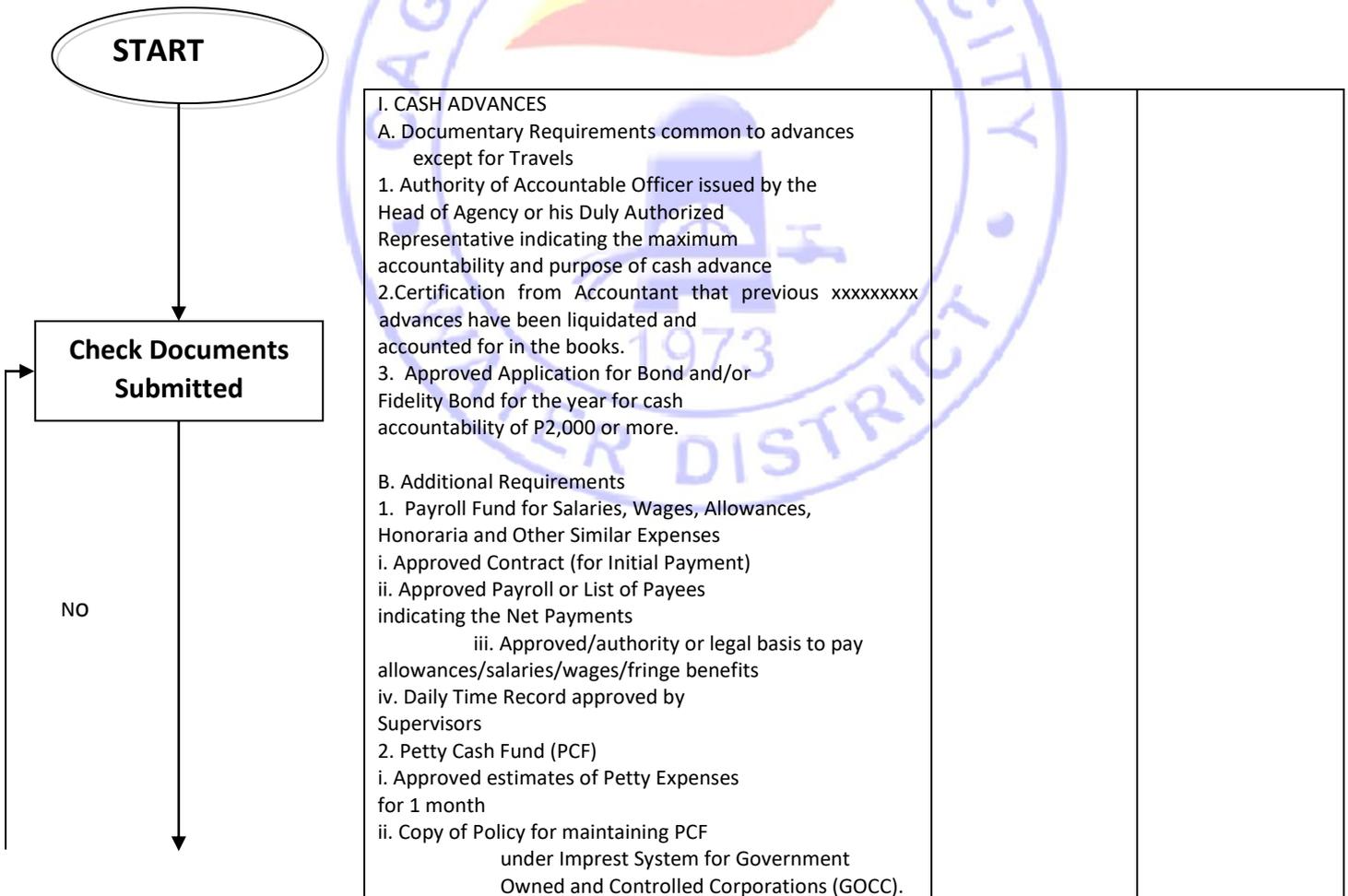
Scope –

This procedure shall apply solely for monthly recurring payables processed by Accounting and Cash Management Divisions of the Finance Department.

Definition of Terms –

- Payables-obligations of government agencies, whether current year or prior years, for which services had been rendered, and goods have been delivered or projects have been completed and accepted.
- DV-Disbursement Voucher
- JEV-Journal Entry Voucher

Process Flow	Detailed Description	Responsibility	Retained Documented Information
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Prepared By: Roselyn L. Tolentino Process Owner	Approved By: _____ Quality Management Representative
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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

<p>3. Field/ Activity Current Operating Expenses (COE) i. Approved Budget for COE of the Agency Field Office or Agency Activity in the field.</p> <p>4. Traveling Allowance i. Approved Travel Order ii. Duly Approved Itinerary of Travel iii. Accountant’s Certification that previous Cash Advances has been liquidated and Accounted for in the books.</p> <p><u>Additional requirements for foreign travel:</u> iv. Letter of Invitation of Host/Sponsoring Country/Agency/Org Agency/Organization v. For plane fare, quotations of the three (3) travel agencies or its equivalent vi. Flight Itinerary issued by the Airline/Ticketing Office/Travel Agency vii. Copy of United Nations Development Programmed Rate for the Rate for the Daily Subsistence Allowance for the country of Destination for the computation of Daily Subsistence Allowance (DSA) to be Claimed. viii. Document to show the Dollar to Peso Exchange Rate at the date of cash advance grant. <u>ix. In case of Seminars/Trainings:</u> Invitation Addressee to the Agency inviting participants; Acceptance of the Nominees or Participants; Programmed Agenda and Logistics Information</p> <p>II. FUND TRANSFERS A. Approved List of Fund Transfer by Head of Agency/ Authorized Representative</p> <p>III. SALARY A. Salary of Permanent Employees 1. Approved Working Paper 2. Approved Payroll Proof List with USB for Automated Teller Machine (ATM) 3. Budget Utilization Slip from Budget Division 4. Additional Documentary Requirements for First Salary i. Certified True Copy of Duly Approved Appointment ii. Assignment Order, if Applicable iii. Certified True Copy of Oath of Office iv. Certificate of Assumption v. Statement of Assets, Liabilities and Net Worth vi. Approved Daily Time Record (DTR) vii. Bureau of Internal Revenue Withholding Certificates (Forms 1902 & 2305)</p>		
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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

- B. Salary of Casual/Contractual Personnel
1. Approved Working Paper
 2. Approved Payroll Proof List with USB (for ATM)
 3. Approved Daily Work Record with Daily Time Record
 4. Budget Utilization Slip from Budget Division
 5. Additional Documentary Requirements for First Salary/Renewal
 - i. Certified True Copy of the Pertinent Contract/Appointment/Job Order
 - ii. Accomplishment Report, if Applicable
 - iii. Bureau of Internal Revenue Withholding Certificates (Forms 1902 & 2305), if Applicable

C. Salary Differentials due to Promotion and/or Step Increment

1. Approved Working Paper
2. Approved Payroll Proof List with USB (for ATM)
3. Certified True Copy of Approved Appointment in case of Promotion or Notice of Salary Adjustment in case of Step Increment/Salary Increase
4. Certificate of Assumption
5. Approved Daily Work Record or Certificate that the employee has not incurred Leave Without Pay
6. Budget Utilization Slip from Budget Division

D. Last Salary

1. Clearance from Money, Property and Legal Accountabilities
2. Approved Daily Time Record (DTR)
3. Approved Working Paper
4. Budget Utilization Slip from Budget Division

E. Salary due to Heirs of Deceased Employee

1. Same requirements as those for last salary
2. Additional requirements:
 - i. Death Certificate authenticated by Philippine Statistics Authority (PSA)
 - ii. Marriage Contract authenticated by PSA, if Applicable
 - iii. Birth Certificates of Surviving Legal Heirs authenticated by PSA
 - iv. Designation of Next-of-Kin
 - v. Waiver of Rights of children 18 years old and above
3. Approved Working Paper
4. Budget Utilization Slip from Budget Division

F. Maternity Leave

1. Certified True Copy of Approved Application for Leave
2. Certified True Copy of Maternity Leave Clearance
3. Medical Certificate for Maternity

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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

4. Additional requirements for Unused Maternity Leave (upon assumption before the expiration of the 105-day Maternity Leave).
 - i. Medical Certificate that the employee is physically fit to work
 - ii. Certificate of Assumption
5. Approved Working Paper
6. Budget Utilization Slip from Budget Division

IV. ALLOWANCES, HONORARIA & OTHER FORMS OF COMPENSATION

A. PERA/ RATA/ Clothing or Uniform Allowance

1. Approved Working Paper
2. Approved Proof List with USB (for ATM)
3. Budget Utilization Slip from Budget Division

B. Productivity Incentive Bonus (PIB)

1. Approved Working Paper
2. Approved Proof List with USB (for ATM)
3. Budget Utilization Slip from Budget Division
4. List of Personnel who were suspended either preventively or as a penalty as a result of an administrative charge within the year for which PIB is paid, regardless of the duration (except if the penalty meted out is only a reprimand)
5. List of Personnel dismissed within the year
6. List of Personnel on Absent Without Official Leave (AWOL)
7. Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office is at least satisfactory

C. Honoraria for Government Personnel involved in Government Procurement

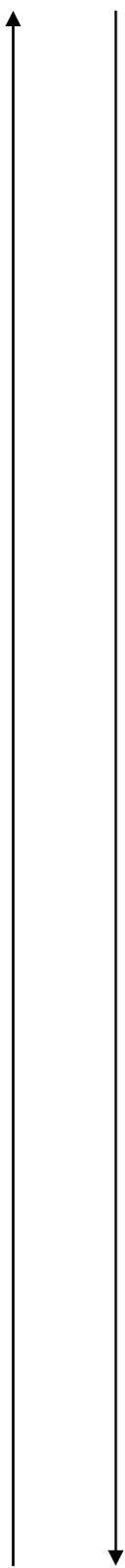
1. Approved Working Paper
2. Approved Proof List with USB (for ATM)
3. Budget Utilization Slip from Budget Division
4. Office Order creating and designating the Bids & Awards Committee (BAC) Composition and authorizing the members to collect honoraria
5. Minutes of BAC Meetings
6. Notice of Award to the Winning Bidder of procurement activity being claimed
7. Certification that the procurement involves Competitive Bidding
8. Attendance Sheet listing names of attendees to the BAC meetings

D. Longevity Pay

1. Approved Working Paper
2. Approved Proof List with USB (for ATM)
3. Budget Utilization Slip from Budget Division
4. Service Records
5. Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of Vacation Leave Without Pay

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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES



<p>E. Overtime Pay</p> <ol style="list-style-type: none"> 1. Approved Working Paper 2. Approved Proof List with USB (for ATM) 3. Budget Utilization Slip from Budget Division 4. Overtime authority stating the necessity and urgency of the work to be done, and the duration of overtime work 5. Overtime Work Program 6. Quantified Overtime Accomplishment Duly signed by the Employee and Supervisor 7. Certificate of Service or Duly Approved DTR <p>F. Year-End Bonus (YEB) and Cash Gift (CG)</p> <ol style="list-style-type: none"> 1. Approved Working Paper 2. Approved Proof List with USB (for ATM) 3. Budget Utilization Slip from Budget Division <p>G. Terminal Leave Benefits</p> <ol style="list-style-type: none"> 1. Approved Working Paper 2. Approved Proof List with USB (for ATM) 3. Budget Utilization Slip from Budget Division 4. Terminal Leave Clearance 5. Certified photocopy of Employees Leave Card as of last date of service duly audited by the Personnel Division & Commission on Audit (COA)/ Certificate of Leave Credits issued by the Admin/ Human Resource Management Office (HRMO) 6. Approved Leave Application 7. Complete Service Record 8. Statement of Assets, Liabilities and Net Worth 9. Applicant's Authorization (in Affidavit Form) to deduct all financial obligations with the Agency 10. Affidavit of Applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019) 11. In case of resignation, employee's Letter of Resignation duly accepted by the Head of the Agency 12. Additional requirements in case of death of Claimant <ol style="list-style-type: none"> i. Death Certificate authenticated by PSA ii. Marriage Contract authenticated by PSA iii. Birth certificates of all surviving legal heirs authenticated by PSA iv. Designation of Next-of-Kin v. Waiver of Rights of children 18 years old and above <p>H. Monetization</p> <ol style="list-style-type: none"> 1. Approved Working Paper 2. Approved Proof List with USB (for ATM) 3. Budget Utilization Slip from Budget Division 4. Approved Leave Application with Leave Credit Balance certified by the Human Resource Office 5. Request for Leave covering more than Ten Days duly approved by the Head of Agency 6. For monetization of 50 percent or more: 		
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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

- i. Clinical Abstract/Medical Procedures to be undertaken in case of health, medical and hospital needs
- ii. Barangay Certification in case of need for Financial Assistance brought about by Calamities, Typhoons, Fire, etc.

I. Loyalty Cash Award/Incentive

- 1. Approved Working Paper
- 2. Approved Proof List with USB (for ATM)
- 3. Budget Utilization Slip from Budget Division

J. Collective Negotiation Agreement (CNA) Incentive

- 1. Approved Working Paper
- 2. Approved Proof List with USB (for ATM)
- 3. Budget Utilization Slip from Budget Division
- 4. Resolution signed by both parties incorporating the Guidelines/Criteria for granting CNA Incentive
- 5. Comparative statement of Department of Budget & Management (DBM) approved level of operating expenses and actual operating expenses
- 6. Copy of Collective Negotiation Agreement (CNA)
- 7. Certificate issued by the Head of Agency on the Total Amount of Unencumbered savings generated from cost-cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement
- 8. Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year

V. OTHER EXPENDITURES

A. Utility Expenses

- 1. Approved Summary of Utility Expenses from Production Department
- 2. Budget Utilization Slip from Budget Division
- 3. Statement of Account/Bill (for pre-audit purposes)
- 4. Invoice/Official Receipts or machine validated Statement of Account/Bill (for post-audit purposes)

B. Telephone/Communication Services

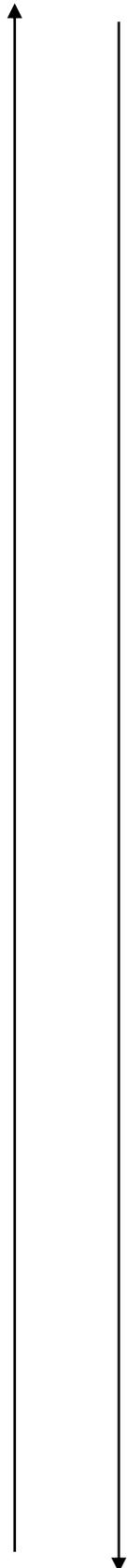
- 1. Approved Working Paper
- 2. Budget Utilization Slip from Budget Division
- 3. Statement of Account/Bill
- 4. Invoice/Official Receipts or machine validated Statement of Account/Bill (for post-audit purposes)
- 5. Certification by Agency Head or Authorized Representatives that all calls are Official.

C. Fuel

- 1. Approved Fuel Consumption Summary from

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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

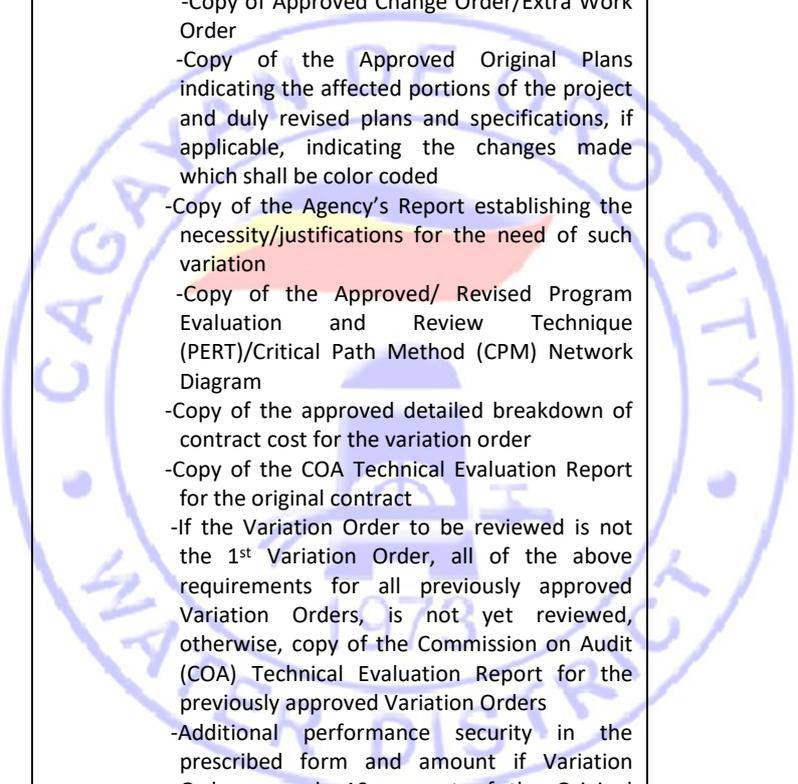


<p>Property Division with the following attachments;</p> <ol style="list-style-type: none"> i. Statement of Accounts ii. Charge Sales Invoice iii. Official Receipts iv. Fuel Withdrawal Slip v. Driver's Trip Ticket <p>2. Budget Utilization Slip from Budget Division</p> <p>VI. EXTRAORDINARY AND MISCELLANEOUS EXPENSES</p> <ol style="list-style-type: none"> A. Approved Working Paper B. Budget Utilization Slip from Budget Division C. Invoices/Receipts D. Other Supporting Documents as are necessary depending on the nature of expense charged <p>VII. SUPPLIERS</p> <ol style="list-style-type: none"> A. Procurement through Public Bidding <ol style="list-style-type: none"> 1. Original Inspection & Acceptance Report (IAR), not applicable for Cash on Delivery 2. Notice of Delivery, not applicable for Cash on Delivery 3. End-User's Inspection & Acceptance Report (IAR), not applicable for Cash on Delivery 4. Quality Control Committee Report, if applicable 5. Purchase Order 6. Purchase Requisition 7. Bids and Awards Committee Resolution, if applicable 8. Abstract 9. Canvass 10. Property Acknowledgement Receipt/Inventory Custodian Slip, if Applicable 11. Budget Utilization Slip from Budget Division B. Procurement not through Public Bidding (Job Orders for Repairs) <ol style="list-style-type: none"> 1. Original Job Order 2. Charge Invoice 3. Quotations 4. Abstract, if applicable 5. Request for Outside Job 6. Budget Utilization Slip from Budget Division C. Infrastructure Transactions <ol style="list-style-type: none"> 1. Budget Utilization Slip from Budget Division, if applicable 2. Letter Request from Contractors for advance/progress/final payment or for substitution in case of release of retention money 3. Inspection Report by the Agency's Authorized Engineer 4. Results of Test Analysis, if applicable 5. Statement of Time Elapsed 6. Monthly Certificate of Payment 7. Contractor's Affidavit on payment of laborers and materials 		
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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

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8. Pictures, before, during and after construction of items of work especially the embedded items
9. Photocopy of vouchers of all previous payments
10. Certificate of Completion
11. Additional Requirements
- i. Advance Payment
- Irrevocable Standby Letter of Credit/ Security Bond/Bank Guarantee and
 - Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in auditorial review and in the technical evaluation thereof
- ii. Variation Order/Change Order/Extra Work Order
- Copy of Approved Change Order/Extra Work Order
 - Copy of the Approved Original Plans indicating the affected portions of the project and duly revised plans and specifications, if applicable, indicating the changes made which shall be color coded
 - Copy of the Agency's Report establishing the necessity/justifications for the need of such variation
 - Copy of the Approved/ Revised Program Evaluation and Review Technique (PERT)/Critical Path Method (CPM) Network Diagram
 - Copy of the approved detailed breakdown of contract cost for the variation order
 - Copy of the COA Technical Evaluation Report for the original contract
 - If the Variation Order to be reviewed is not the 1st Variation Order, all of the above requirements for all previously approved Variation Orders, is not yet reviewed, otherwise, copy of the Commission on Audit (COA) Technical Evaluation Report for the previously approved Variation Orders
 - Additional performance security in the prescribed form and amount if Variation Order exceeds 10 percent of the Original Contract Cost
 - Such other documents peculiar to the contract and/or to mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof
- iii. Final Payment
- As-Built plans
 - Warranty Security
 - Clearance from the Provincial Treasurer that the corresponding sand and gravel fees have been paid
 - Copy of Turn Over Documents/ Transfer of Project and facilities such as motor vehicle, laptops, other equipment and furniture included in the contract to concerned

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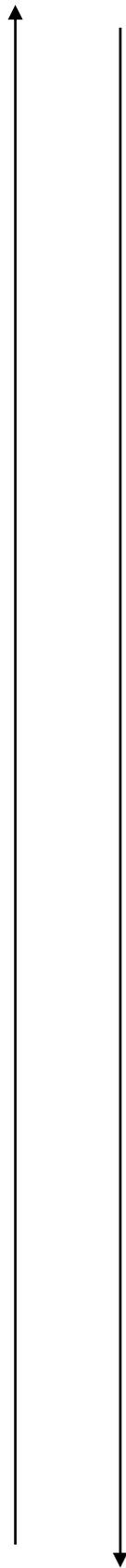
DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

	<p>government agency</p> <p>iv. Release of Retention Money</p> <ul style="list-style-type: none"> -Any security in the form of cash, bank guarantee, irrevocable Standby Letter of Credit from a commercial bank, GSIS or surety bond callable on demand. -Certification from the End-User that the project is completed and inspected <p>D. Consulting Services</p> <ol style="list-style-type: none"> 1. Budget Utilization Slip from Budget Division, if applicable 2.If not in the Terms of Reference, appropriate approved documents indicating the expected outputs/deliverables 3. Copy of the Approved Manning Schedule indicating the names and positions of the Consultants and Staff and the extent of their participation in the project 4. Copy of the Curriculum Vitae of the Consultant and Staff 5. Letter Request for payment from the Consultant 6. Approved Consultancy Progress/ Final Reports and/or output required under Contract 7. Progress/Final Billing 8. Contract of Infrastructure Projects subject of Project Management Consultancy Services project is completed and inspected <p>E. Janitorial/Security/Maintenance Services</p> <ol style="list-style-type: none"> 1. Budget Utilization Slip from Budget Division, if applicable 2.Approved documents indicating the number of personnel involved and their corresponding rates or salary/ Schedule of work and places of assignment or station/visits indicating, among others, the no. of hours per visit/Type and no. of equipment to be served 3. The scaled floor plans of the buildings and other area/s covered by the Service Contract (for Janitorial Services) 4.The group classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in Accordance with applicable Rules Implementing RA No. 6727 5. Approved documents indicating the minimum requirements of the agency on the number of security personnel to be involved in the project (for Security Service Contact). 6.The population of the Agency where the service are rendered (for security service controls) 7. Detailed description of the maintenance services to be rendered or activities to be performed (for maintenance service contracts) 8. Accomplishment Report 9. Request for Payment 	
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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES

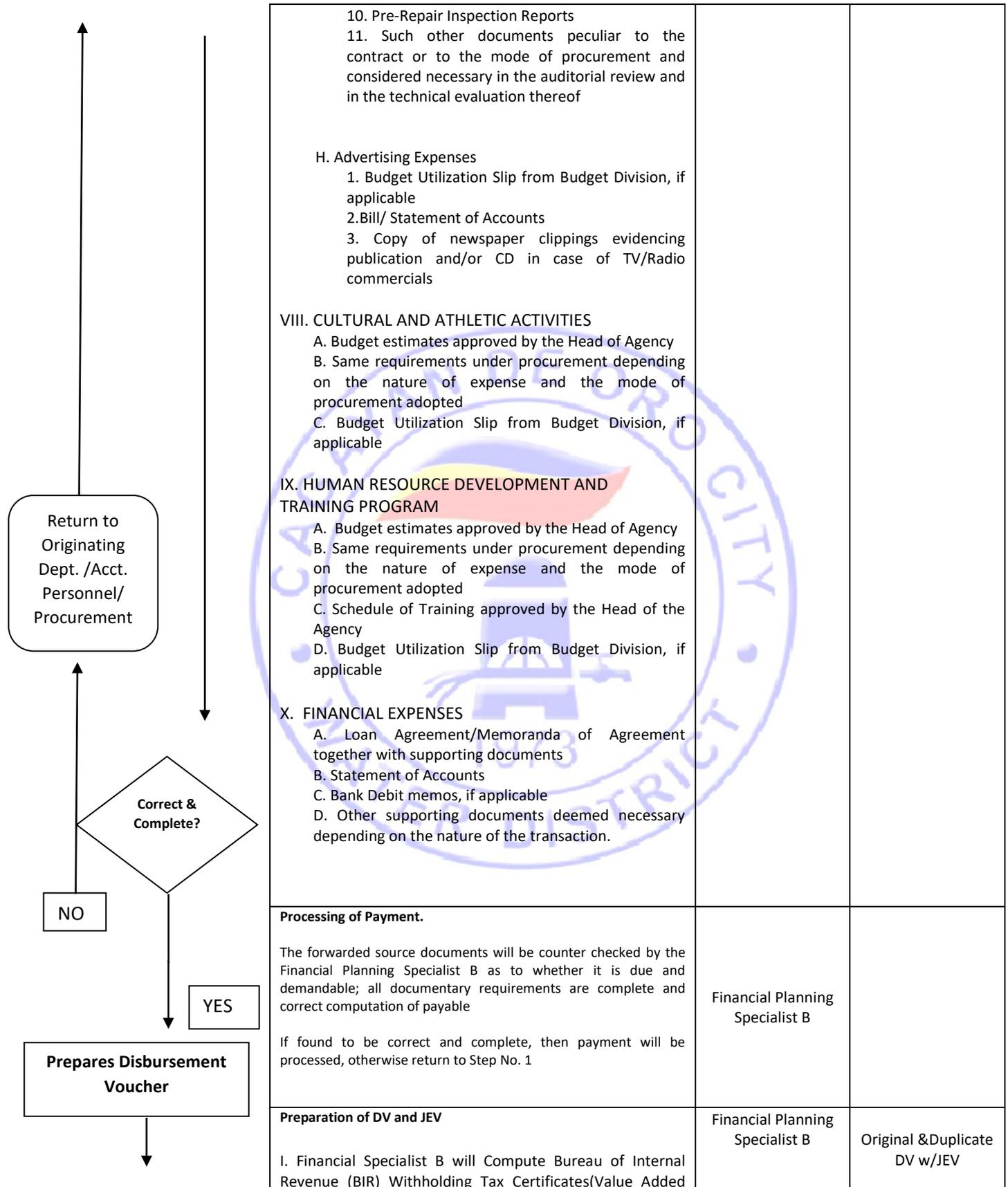


<p>10. Contractor’s Bill 11. Certificate of Acceptance 12. Record of Attendance/Service 13. Proof of remittance to concerned government agency and/or Government –Owned and Controlled Corporations (GOCC) (BIR,SSS&Pag-ibig). 14. Such other documents peculiar to the contract or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof.</p> <p>F. Rental Contracts</p> <p>1. Budget Utilization Slip from Budget Division, if applicable 2. For privately-owned office/buildings i. Complete copy of the building floor plans indicating in shaded colors the rentable space ii. Copy of the Certificate of Occupancy of the buildings or appropriate approved documents showing the date the building was constructed or age of the building iii. Complete description of the building as to type, kind and class including its component parts and equipment facilities. iv. Copy of the Master of Deed Declaration and Restrictions in case of lease/rental of office condominiums 3.For equipment rental/ lease/purchase contract i. Agency evaluation of equipment utilization ii. Pertinent data of area of operation 4. List of prevailing comparable property within vicinity 5. Vicinity Map 6. Request for Payment 7. Bill/Invoices 8. Certificate of Occupancy (space/building) 9. Such other documents peculiar to the contract or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof</p> <p>G. Repair and Maintenance of Equipment and Motor Vehicles</p> <p>1. Budget Utilization Slip from Budget Division, if applicable 2. Copy of the pre-repair evaluation report and approved detailed plans by the agency showing in sufficient detail the scope of work/extent of repair to be done 3. Report of Waste Materials 4. Copy of document indicating the history of repair 5. Post-Inspection Reports 6. Warranty Certificate 7. Request for payment 8. Bill/Invoices 9. Certificate of Acceptance</p>		
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PROPRIETARY NOTICE

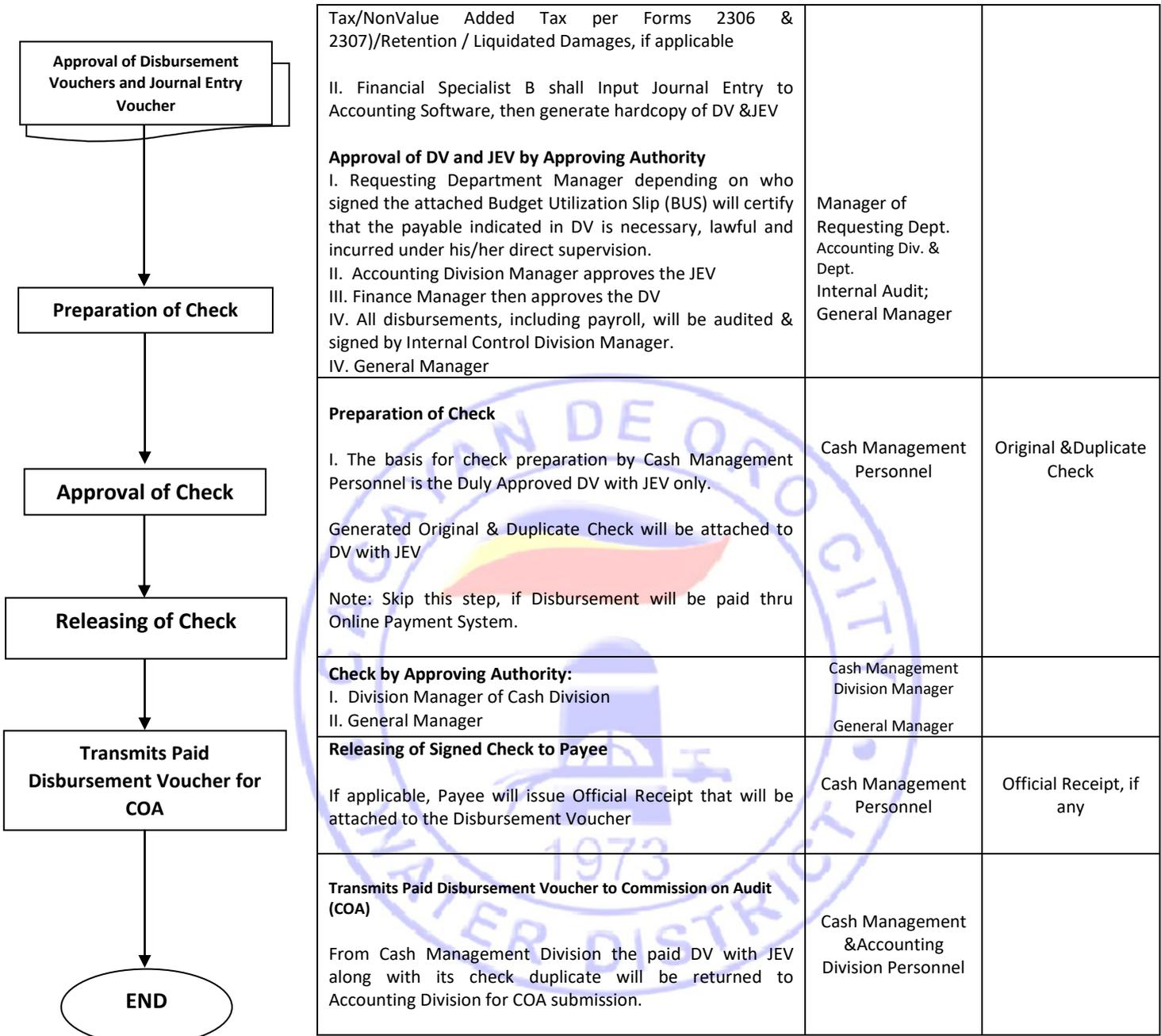
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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES



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DISBURSEMENT OF MONTHLY AND RECURRING PAYABLES



Reference Documents –

- A. Presidential Decree No. 1445 – Government Auditing Code of the Philippines
- B. COA Circular 2012-001 Prescribing the Revised Guideline and Documentary Requirements for Common Government Transactions
- C. COA Circular No. 2016-006 dated December 29, 2016 Revised Chart of Accounts for Government Corporations
- D. COWD Memo GM-279, S-2019 dated September 24, 2019 re Audit of all disbursements

Records Generated –

- A. Original Disbursement voucher with Duplicate Check
- B. Original Journal Entry Voucher

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HANDLING OF PETTY CASH

Objectives –

1. To ensure proper and accurate disbursements of the Cagayan de Oro City Water District’s (COWD) Petty Cash Fund (PCF) to pay petty or emergency expenses duly approved by the Approving Authority in accordance with Government Rules and Regulations.
2. To ensure complete and timely liquidation of Petty Cash disbursements in accordance with Government Rules and Regulations.
3. To ensure that internal control measures of Petty Cash Handling are properly observed and maintained by the Petty Cash Custodian.
4. To ensure that Petty Cash Custodian has both systematic and efficient system for recording of all petty cash transactions.

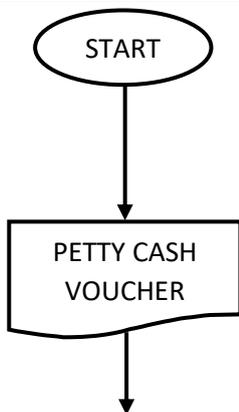
Scope –

1. This procedure shall apply solely for monthly recurring petty or emergency expenses of COWD processed by the Petty Cash Custodian from Cash Management Division of the Finance Department.
2. The PCF shall not be used for payment of regular expenses, such as rentals, subscriptions, light and water bills and the like.
3. Payment of PCF shall be allowed only for amounts not exceeding Php15,000.00 for each transaction, except when higher amount is allowed by law and/or specific authority by the Commission on Audit (COA).
4. Splitting of transactions to avoid exceeding the ceiling shall not be allowed.

Definition of Terms –

1. Petty Cash Fund—a fund that addresses the operational/emergency expenses of Cagayan de Oro City Water District (COWD) not requiring cheques in order to save valuable time. This is maintained using Imprest System for Government-Owned and Controlled Corporation.
2. Budget Utilization Slip (BUS) – a slip that confirms the correct charging and use of allocated budget, and certifies the availability of budget for the specific purpose and department. It is certified and approved by the Department Manager of the Requisitioner and the Budget Division Manager.
3. Verification Slip Form (VSF) – contains the list of items for procurement. The Property and Supply Management Division shall input the quantity of the items requested to certify the availability of stocks from the inventory.

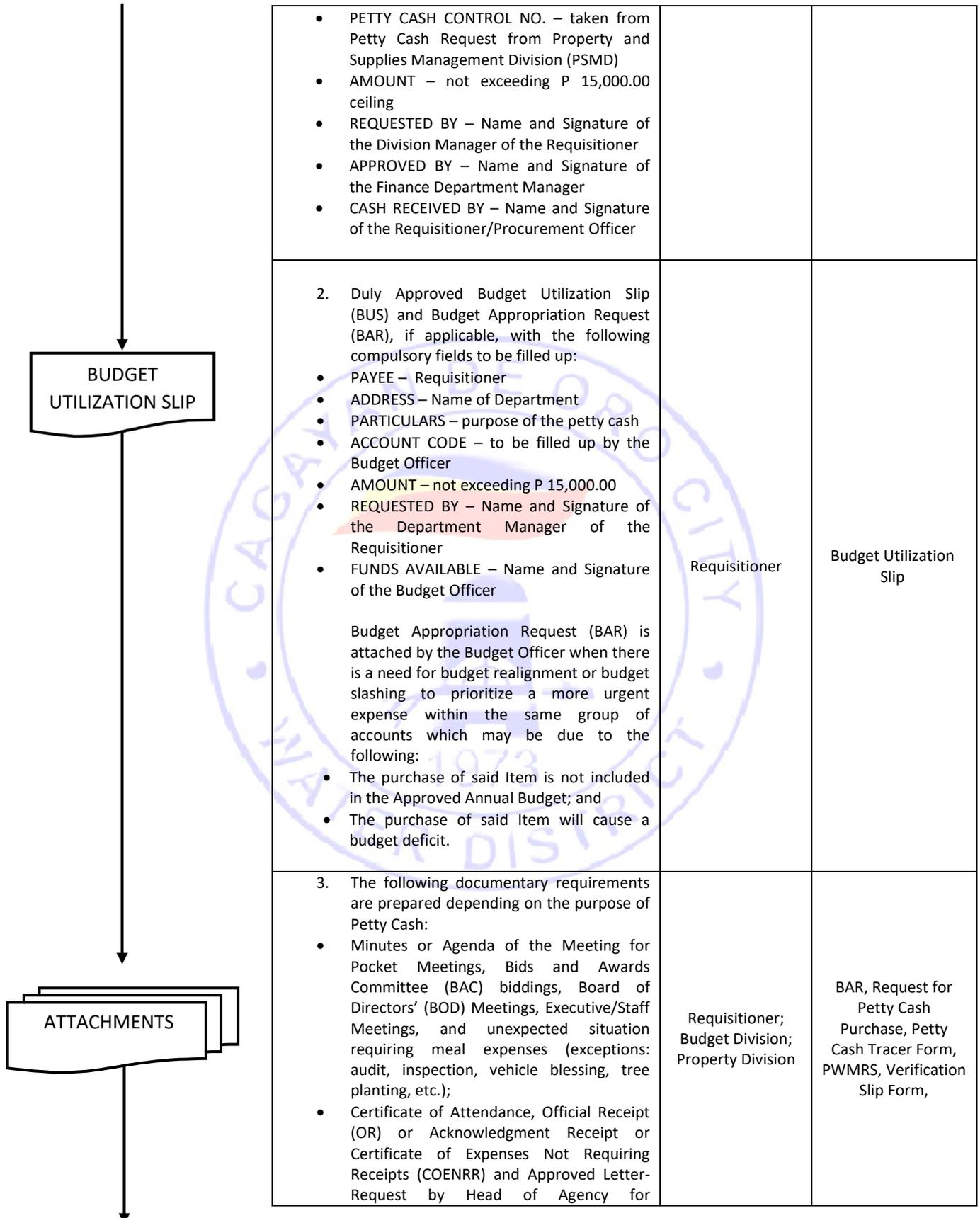
Process Flow	Detailed Description	Responsibility	Retained Documented Information
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<p>The Petty Cash Requisitioner /Procurement Officer shall present the following documentary requirements to the Petty Cash Custodian:</p> <ol style="list-style-type: none"> 1. Approved Petty Cash Voucher (PCV) <ul style="list-style-type: none"> • PAYEE – Full Name of Regular Employee (Casual or Job Order Employees are not allowed); • ADDRESS – Name of Division and or Department • PARTICULARS – purpose of petty cash advance (For meals: state the time, date and venue; For goods and services – state item description and quantity.) 	Requisitioner	Petty Cash Voucher
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Prepared By: <div style="text-align: center; margin-top: 5px;"> <u>Marisa May L. Ramiro</u> Process Owner </div>	Approved By: <div style="text-align: center; margin-top: 5px;"> _____ Quality Management Representative </div>
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HANDLING OF PETTY CASH



PROPRIETARY NOTICE

HANDLING OF PETTY CASH

reimbursement of Registration Fee on seminars attended; meals and office supplies.

- Approved Letter of Solicitation/Donation by Head of Agency;
- Official Receipts (OR) or Certification of Expenses Not Requiring Receipts (COENRR)(will be issued for expenses amounting to P 300.00 and below) or Acknowledgement Receipts (for expenses above P300.00) countersigned by Head of Office of all reimbursable operating expenses with attached Approved Request for Reimbursement/ Certification by Head of Agency;
- Implementation Order, Work Order and Approved Letter Request by Head of Agency for construction-related expenses;

Additional requirements for purchase of Materials and Supplies such as Office Supplies, Materials for Construction/ Repair and Maintenance (Vehicles, Pumps, Machinery and Buildings), Cell Card Allowance, and Other Similar Expenses.

A. Approved Request for Petty Cash Purchase with the following signatories:

- Requisitioner
- Department Manager of Requisitioner
- Respective Assistant General Manager (AGM) of Requisitioner
- Internal Auditor

Property Division and Supplies Management Division (PSMD) shall attach the following:

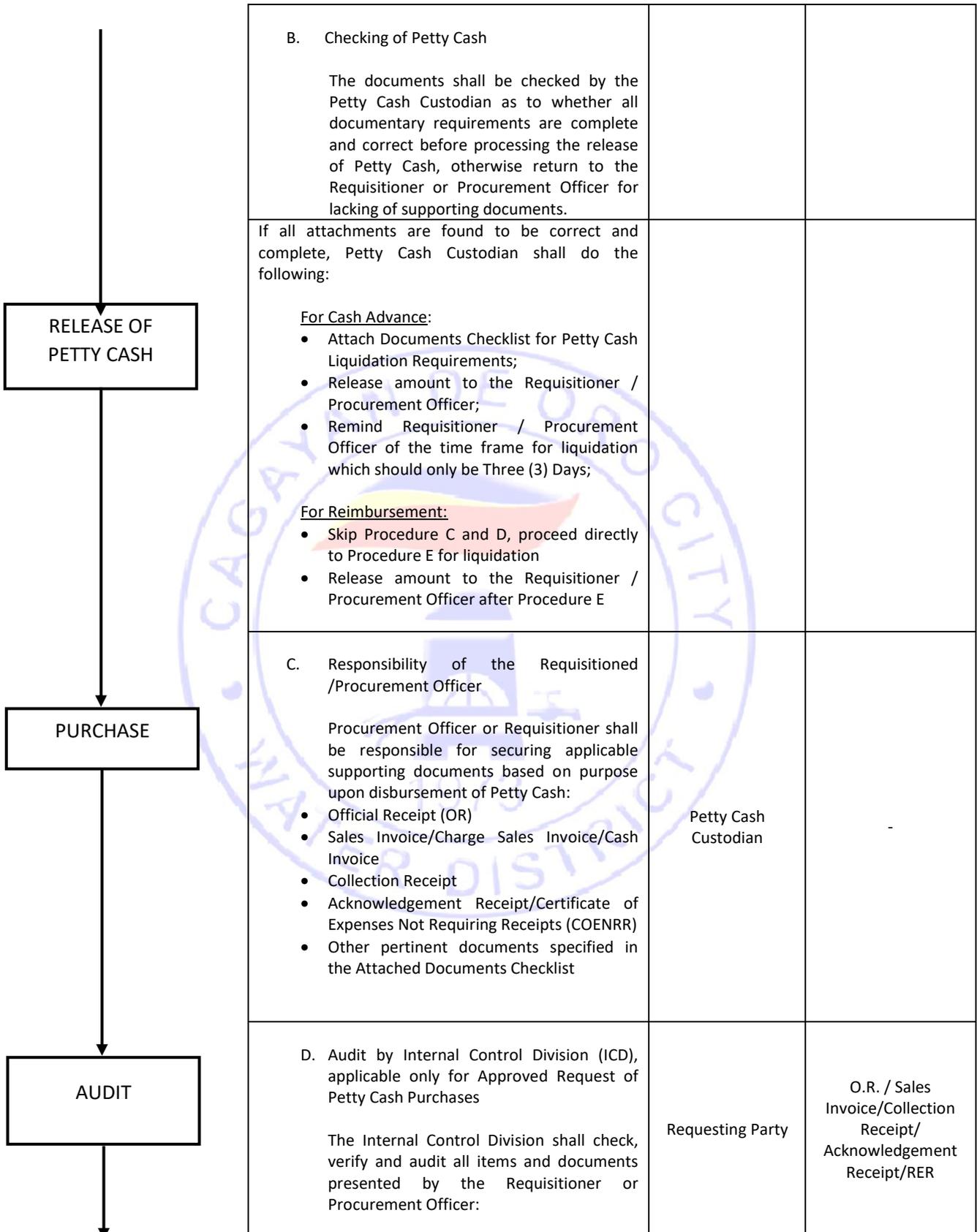
- Petty Cash Tracer Form
- Property / Waste Material Returned Slip (PWMRS)
- Verification Slip Form to confirm unavailability of stocks (for Stock Items Only).
- Inventory Custodian Slip for Items that needs accountability receipt;

Procurement Division shall attach the following documents, if available:

- Outside Job Order for payment of repair services performed by a service supplier;
- Pre-requisite documents for purchases amounting to P 1,000.00 and above:
 - Canvass Form/Quotation Form for Three (3) Suppliers;
 - Abstract of Proposal awarded to Winning Supplier
- Inspection and Acceptance Report (IAR), not yet filled-up

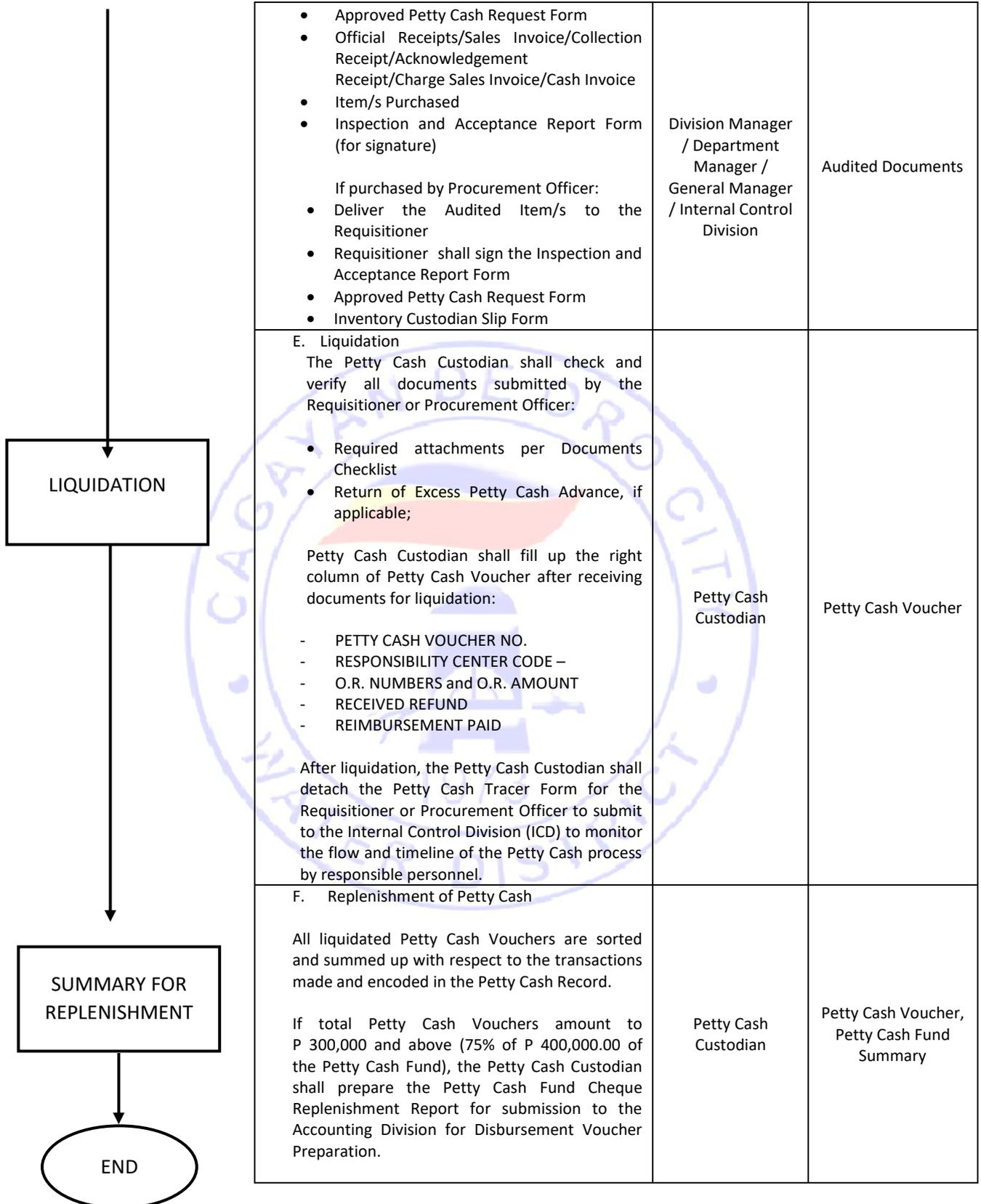
PROPRIETARY NOTICE

HANDLING OF PETTY CASH



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HANDLING OF PETTY CASH



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HANDLING OF PETTY CASH

Reference Documents –

1. COA Circular 2012-001 Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transaction
2. COA Circular No. 2016-006 dated December 29, 2016 Revised Chart of Accounts for Government Corporation
3. COA Circular No. 2017-001 dated June 19, 2017 Reimbursement of Expenses Not Requiring Official Receipts
4. COWD Resolution No. 004, S-18 dated January 22, 2018 re Approval of the recommendation of Management for an increase of the Petty Cash Revolving Fund from Two Hundred Thousand Pesos (Php 200,000.00) to Four Hundred Thousand Pesos (Php 400,000.00) and increase in disbursement up to Fifteen Thousand Pesos (Php15,000.00) to accommodate operational expenses of the Cagayan de Oro City
5. GM –Memorandum 279, S-2019 dated September 24, 2019 re All disbursements Subject to Audit by the Internal Control Division (ICD).

Records Generated –

1. Petty Cash Voucher
2. Budget Utilization Slip
3. Petty Cash Request Form
4. Verification Slip Form
5. Official Receipts / Collection Receipt/Sales Invoice/Cash Invoice/Charge Sales Invoice
6. Petty Cash Tracer Form
7. Inventory Custodian Slip
8. Abstract Proposal
9. Quotation Forms
10. Inspection & Acceptance Report
11. Implementation Order
12. Work Order
13. Property / Waste Material Returned Slip
14. Acknowledgement Receipt/Certificate of Expenses Not Requiring Receipts
15. Budget Appropriation Request
16. Documents Checklist

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CORPORATE ANNUAL BUDGET PREPARATION

Objective –

To prepare a Consolidated Approved Corporate Annual Budget of the **CAGAYAN DE ORO CITY WATER DISTRICT**.

Scope –

The process is designed specifically for the preparation of the Corporate Annual Budget.

Definition of Terms –

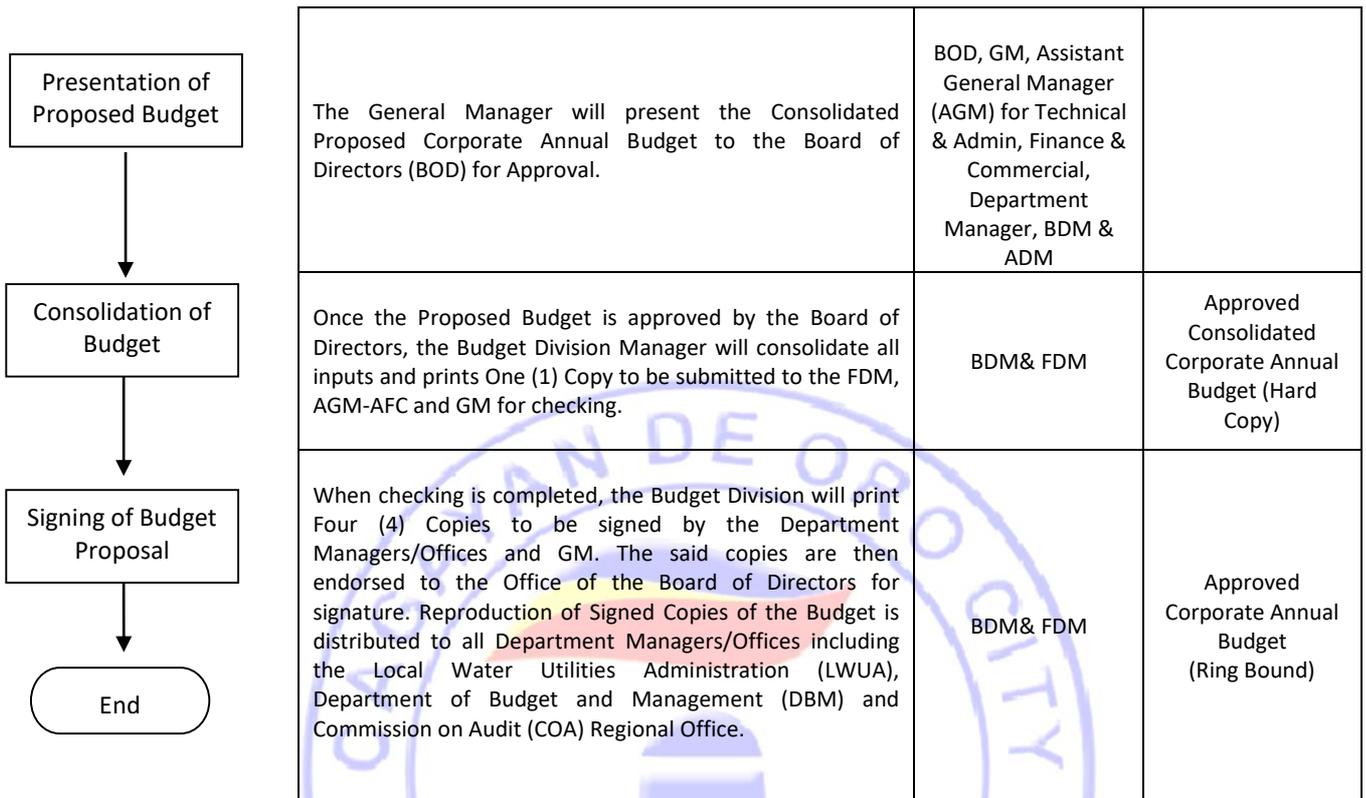
None

Process Flow	Detailed Description	Responsibility	Retained Documented Information
Start			
Submission of Budget Data	<p>The General Manager (GM) will direct the Budget Division through the Finance Department Manager (FDM) to furnish Each Department /Offices of their Actual Expenses & estimated expenses of the current year for Operations & Maintenance Expenses both Hard-Copy and Electronic-Copy.</p> <p>For Capital Expenditures (CAPEX) Budget, the Budget Division Manager will submit the CAPEX Budget Balances in Electronic Copy only. This data will be used as one of the basis in preparing the Budget Proposal for the Next Year.</p>	Budget Division Manager (BDM), Finance Department Manager (FDM)	Budget Report
Budget Hearing	The GM will issue a Memorandum for the Schedule of Budget Hearing that will be presented by each Department Manager (DM). Usually this process will take Two (2) Rounds per Department & Offices but on different schedules.	Department Manager /Offices Concerned as per schedule, BDM; Accounting Division Manager (ADM) & FDM	
Collating & Checking	Upon instructions from the Finance Department Manager, the Budget Division Manager will collate, check, consolidate the Proposed Budget from Different Departments & Offices and will submit it to the GM. The Consolidated Proposed Budget will be used by the GM during budget Plenary.	BDM & FDM	The Consolidated Proposed Budget (E-Copy)
Presentation of Proposed Budget	The General Manager will review and present the Consolidated Proposed Budget. During this stage, there might be still possible slashing, adding or revision of the proposal, which will be determined during the plenary.	Offices, DM, BDM & ADM	
Revision and Reconsolidation	The Budget Division will revise and re-consolidate the Proposed Budget and will submit it to the FDM for final review prior to submission to the GM. The GM will now prepare presentation to the Board of Directors for approval.	BDM & FDM, GM	Consolidated Proposed Corporate Annual Budget (E-Copy)

Prepared By:
Virginia J. Diaz
Process Owner

Approved By:
Quality Management Representative

CORPORATE ANNUAL BUDGET PREPARATION



Reference Documents –

1. Mandatory Contribution Guidelines/Schedule
2. Manuals on the New Government Accounting System (NGAS)
3. Presidential Decree 198 or Provincial Water Utilities Act of 1973

Records Generated –

1. Budget Report
2. Financial Report
3. Salary Schedule

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OVERTIME SERVICES FOR PAYMENT

Objective –

To ensure timely payment of overtime and holiday services rendered by COWD Personnel, to ensure that COWD complies with existing government rules and regulation in the performance of overtime and holiday services and to establish and maintain a monitoring by every Department of its respective Overtime Budget Balance.

Scope –

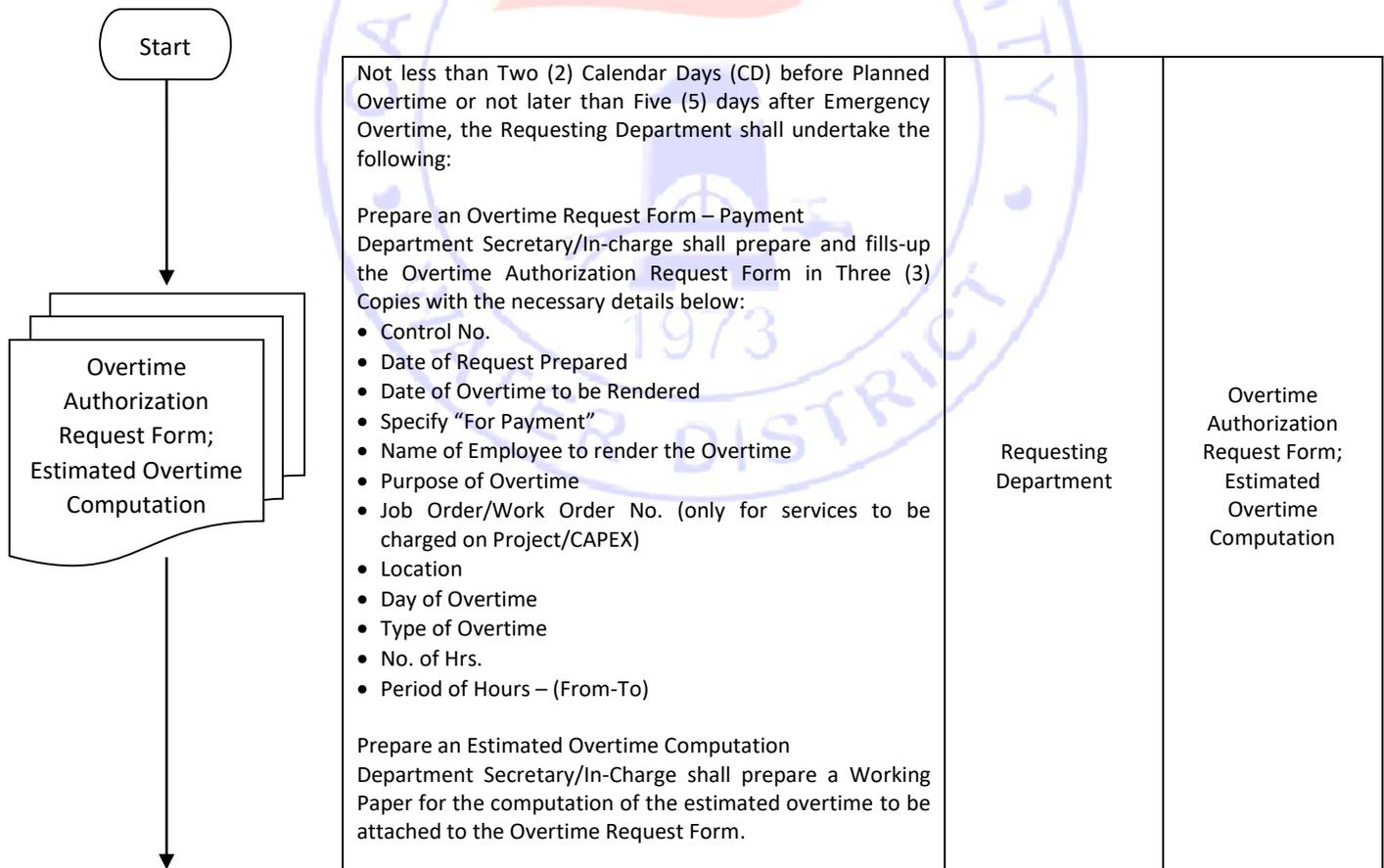
This includes the overtime and holiday services rendered by Casual and Regular Employees, which will be compensated through cash payment.

Definition of Terms –

HRD – Human Resource Division

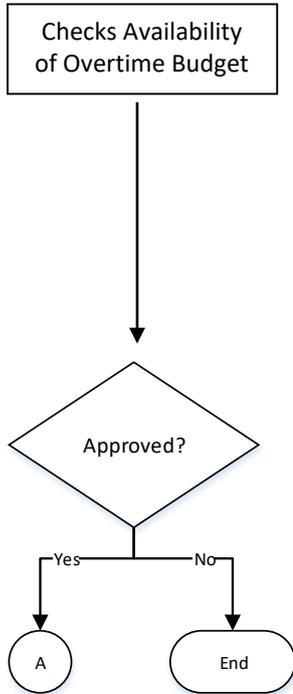
ETAG – Executive Technical Assistance Group

Process Flow	Detailed Description	Responsibility	Retained Documented Information
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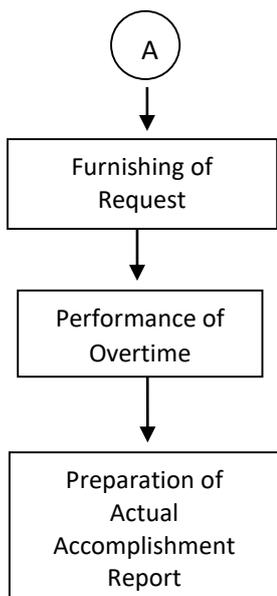


<p>Prepared By:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Cheriel C. Caparida Process Owner</p>	<p>Approved By:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Quality Management Representative</p>
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OVERTIME SERVICES FOR PAYMENT



<p>The Estimated Overtime Computation shall determine the availability of the remaining budget balance of overtime.</p> <p>The Requesting Department Manager shall signify the availability of overtime budget. The same shall be forwarded to AGM concerned for approval.</p>	<p>Requesting Department Manager</p>	
<p>Approval of Overtime Authorization Request with the attached Estimated Overtime Computation shall be consummated either by the following:</p> <p>AGM-AFC Services for:</p> <ul style="list-style-type: none"> • Management Services Department • Finance Department • Administrative Department • CSDS <p>AGM-Technical Services for:</p> <ul style="list-style-type: none"> • Commercial Department • Engineering Department • Production Department • NRW Management Department <p>General Manager:</p> <ul style="list-style-type: none"> • Communications Division and ETAG <p>If Approved, Overtime Authorization Request shall be forwarded to Human Resource Division, or</p> <p>If Disapproved, Overtime Authorization Request shall be returned to the Requesting Department.</p>	<p>AGM-Technical Services or AGM-Technical Services or General Manager</p>	



<p>The HRD shall retain a copy of the Approved Overtime Authorization Request and shall inform and furnish the Requesting Department of their approved copy.</p>	<p>Administrative Department-HRD</p>	<p>Approved Overtime Request Form</p>
<p>Within Three (3) Days after Actual Overtime Services are rendered and the Approved Copy of Overtime Authorization Request are received, the Requesting Department shall prepare the following Accomplishment Reports:</p> <ul style="list-style-type: none"> • Accomplishment Report for Overtime Authorization (except for Production Department Operators Only) • Work Schedule (for Production Department Operators Only) • Summary of Actual Overtime Rendered • Biometric/Daily Time Record 	<p>Requesting Department</p>	<p>Accomplishment Report for Overtime Authorization and Summary of Actual Overtime Rendered</p>

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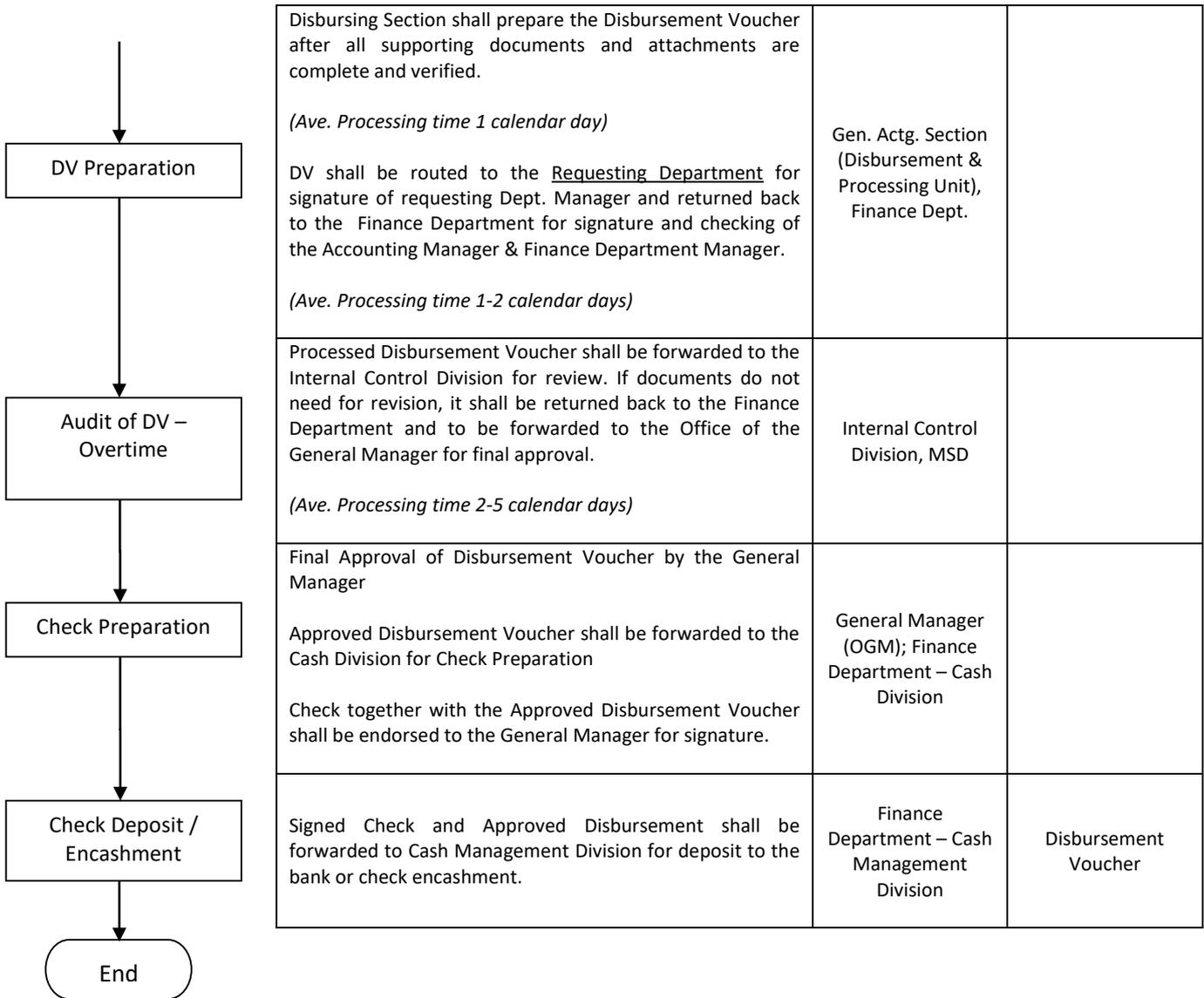
OVERTIME SERVICES FOR PAYMENT

<p style="text-align: center;">↓</p> <p style="text-align: center;">Verification by HRD</p>	<p>The Approved Overtime Authorization Request shall be attached together with the reports mentioned above. All Accomplishment Reports with the attachments shall be forwarded to the AGM concerned/GM for approval.</p> <p>If Approved, it shall be forwarded to HRD. If Disapproved, it shall be returned to the Requesting Department (e.g. lacks attachment and signatures)</p>		
<p style="text-align: center;">↓</p> <p style="text-align: center;">Preparation of Overtime – Working Paper</p>	<p>The HRD shall check and verify all Accomplishment Reports.</p> <p>If documents are complete and verified, it shall be forwarded to Finance Department for processing of payment.</p> <p>If documents are Incomplete, it shall be returned to the Requesting Department (e.g. lacks attachment and signatures).</p>	<p style="text-align: center;">Administrative Department – Human Resource Division</p>	
<p style="text-align: center;">↓</p> <p style="text-align: center;">Audit of Overtime – Working Paper</p>	<p>If documents are Complete and signed, the Finance Department shall process payment which involves the following:</p> <ul style="list-style-type: none"> • Computation of actual number hours rendered & gross amount. • Monitoring of allowable claim per employee • Computation of Tax withheld (if applicable) <p><i>(Ave. Processing Time 1-20 calendar days)</i></p>	<p style="text-align: center;">Gen. Actg. Section (Payroll & Remittance Unit), Finance Dept.</p>	<p style="text-align: center;">Overtime Working Paper</p>
<p style="text-align: center;">↓</p> <p style="text-align: center;">Preparation of Overtime - Summary</p>	<p>Approved Overtime Working Paper(s) shall be forwarded to the Internal Control Division for review. If documents do not need for revision, it shall be returned back to the Finance Department.</p> <p><i>(Ave. Processing time 3 calendar days)</i></p>	<p style="text-align: center;">Internal Control Division, MSD</p>	
<p style="text-align: center;">↓</p> <p style="text-align: center;">BUS Preparation</p>	<p>Audited Overtime - Working Paper(s) shall then be processed for Summary which includes the following:</p> <ul style="list-style-type: none"> • Preparation of summary net of tax and other deductions such as COOP & Water Bills • Summary of Charges • Generate Bank Proof List and PRN <p><i>(Ave. Processing time 3-5 calendar days)</i></p>	<p style="text-align: center;">Gen. Actg. Section (Payroll & Remittance Unit), Finance Dept.</p>	<p style="text-align: center;">Proof list of Bank Transmittal</p>
	<p>The Budget Division shall then prepare the Budget Utilization Slip for the availability of funds as attachment to the Disbursement Voucher.</p> <p><i>(Ave. Processing time 1 calendar day)</i></p>	<p style="text-align: center;">Budget Div., Finance Dept.</p>	

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OVERTIME SERVICES FOR PAYMENT



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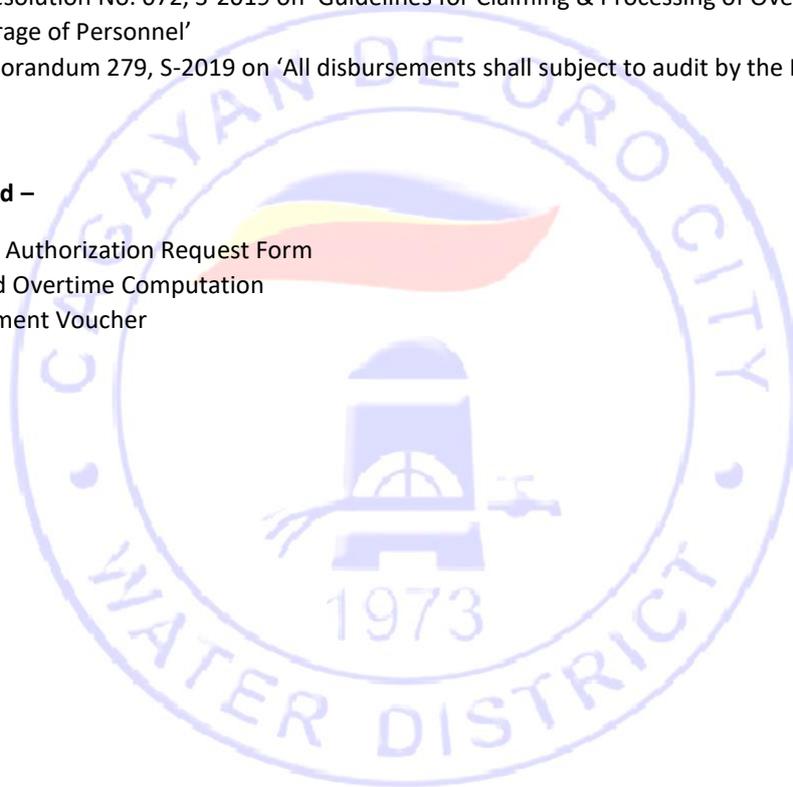
OVERTIME SERVICES FOR PAYMENT

Reference Documents –

1. CSC and DBM Joint Circular No. 1, S-2015 dated November 25, 2015 on Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees
2. CSC-DBM Joint Circular No. 2, S-2004 re Non-Monetary Remuneration for Overtime Services Rendered
3. CSC-DBM Joint Circular No. 2-A, S-2005 re Amendments to CSC-DBM Joint Circular No. 2, S-2004
4. GM Memorandum 300, S-2011 on Computation of Hours Rendered
5. GM Memorandum 018, S-2011 on Implementation of Overtime Guidelines
6. COA Circular No. 2012-001 dated June 14, 2012 re Prescribing the Revised Guidelines & Documentary Requirements for Common Government Transactions
7. DBM Budget Circular 8, S-1995 Prescribing Guidelines and Procedures for the Grant of Night-Shift Differential Pay to Government Employees
8. COWD Resolution No. 072, S-2019 on 'Guidelines for Claiming & Processing of Overtime Expanding the Coverage of Personnel'
9. GM Memorandum 279, S-2019 on 'All disbursements shall subject to audit by the Internal Audit Division'

Records Generated –

1. Overtime Authorization Request Form
2. Estimated Overtime Computation
3. Disbursement Voucher



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Objective –

The main objective of this process is to ensure that the quantity and quality of materials and or supplies received are accurately inspected and have complied with the specifications stipulated in the Purchase Order.

Scope –

This is applicable to the Property and Supplies Management Division.

Definition of Terms –

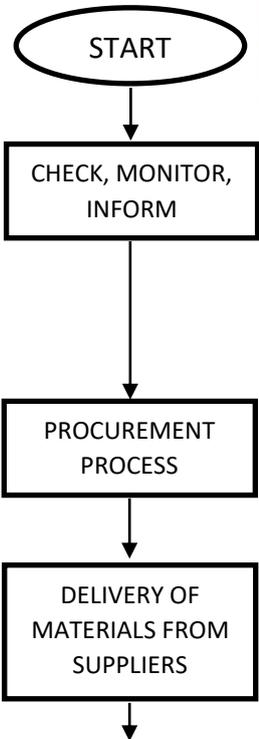
RSMI – Report of Supplies and Materials Issued

PSMD – refers to Property and Supplies Management Division

Critical Items – refer to items or materials that are critical in the delivery of services and operation of the Cagayan de Oro City Water District (COWD) such those in the installation of service connections, reconnections, leakage repairs, rehabilitations and restorations which are also considered as stock items.

Non-Critical Items – are also called non-stock items

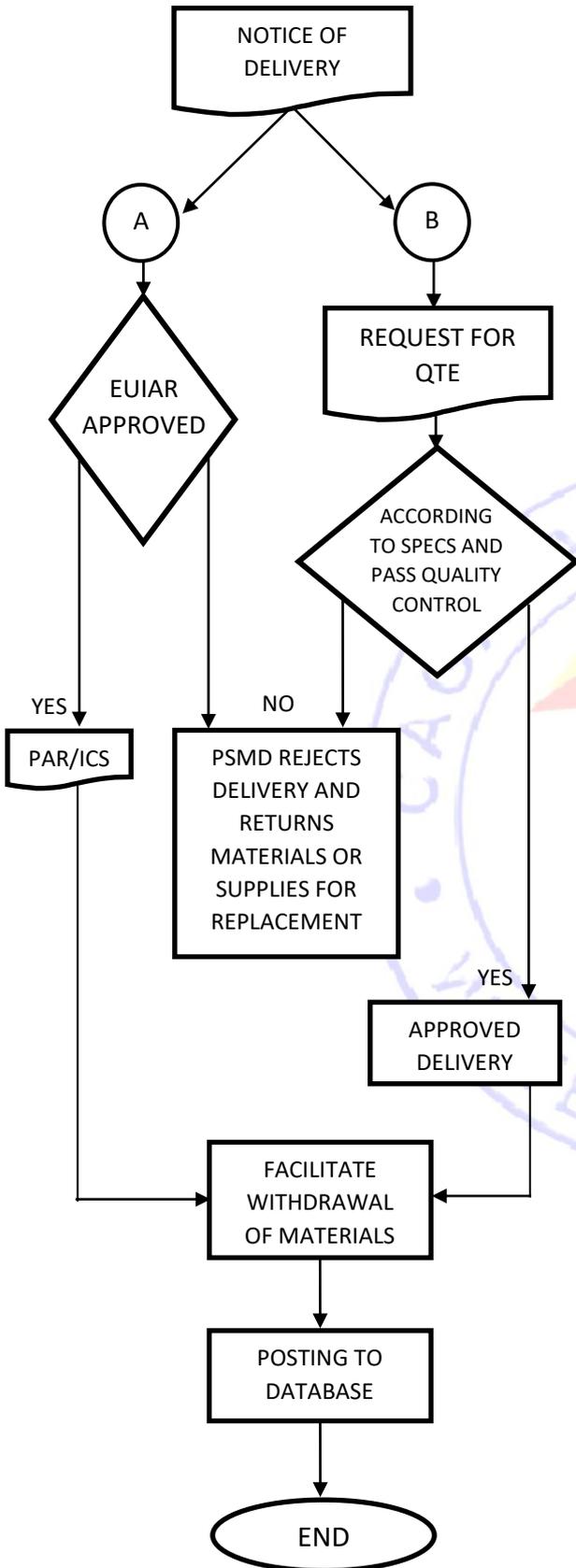
Process Flow	Detailed Description	Responsibility	Retained Documented Information
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The Property and Supplies Management Division (PSMD) will check, monitor and measure the level of stocks and the reordering point of materials. Purchase Request (PR) for the Critical Items is prepared by the PSMD based on the Request for PR Preparation (RPP). A Notice for PR Preparation (NPP) will be issued to the concerned department for the Non-Critical Items needed to be replenished.	Bin Card Holders, Supply Officer Assistant	RPP, NPP, PR
For the Procurement Process, refer to the <u>PROCUREMENT THROUGH COMPETITIVE BIDDING</u> , and <u>PROCUREMENT</u> Procedures Manual.	Procurement Division	
Materials and or supplies delivered to the Property Division are inspected as to quantity and quality upon receipt. Received items should conform to the specifications stipulated in the Purchase Order.	Senior Material Planning Officer	PO, DR, SI, CSI, OR

Prepared By: <div style="text-align: center; margin-top: 5px;"> <u> </u> Maritel D. Bondal Process Owner </div>	Approved By: <div style="text-align: center; margin-top: 5px;"> <u> </u> Quality Management Representative </div>
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PROCESSING AND CONTROL OF MATERIALS AND SUPPLIES



<p>A Notice of Delivery will be sent to the End-User to notify that the items are already delivered. The Procurement Division will also receive a copy of the Notice for them to validate that the order has been served.</p>	<p>Clerk Processor</p>	<p>Notice of Delivery</p>
<p>A - For Non-Critical/Non-Stock Items, an End-User Inspection and Acceptance Report (EUIAR) is issued to the End-User for the inspection and evaluation of specifications of the delivered item/s.</p> <p>End-Users acknowledge receipt of materials and or supplies by signing on the Property Acknowledgement Receipt (PAR) for materials and or supplies amounting to P15,000.00 and up; or Inventory Custodian Slip (ICS) for materials and or supplies amounting to P14,999.99 or below.</p>	<p>Clerk Processor</p>	<p>End-User Inspection and Acceptance Report (EUIAR) PAR / ICS</p>
<p>B - The PSMD determines the materials and or supplies that will be subjected to Quality Control and recommends evaluation to be conducted by the Quality Control Committee (QCC). You may refer to Work Instructions on <u>Quality Control on Materials, Projects and Equipment</u>.</p>	<p>Clerk Processor</p>	<p>Request for Quality Testing & Evaluation</p>
<p>If materials and or supplies delivered are not in accordance to the specified requirements, PSMD will reject the delivery and return the materials and or supplies to the Supplier for replacement.</p>	<p>PSMD Manager</p>	<p>By phone and letter</p>
<p>The Property and Supply Management Division (PSMD) Manager approves the Inspection and Acceptance Report (IAR), and forwards it to Procurement Division with complete attachments.</p>	<p>PSMD Manager, Clerk Processor</p>	<p>IAR</p>
<p>Withdrawal of materials and or supplies will be accommodated with a Request and Issuance Slip (RIS) approved by the Requisitioning Department and signed by the PSMD Manager for release.</p>	<p>Storekeeper</p>	<p>RIS</p>
<p>RSMI is prepared to summarize all withdrawn materials and or supplies.</p> <p>The IAR, RIS, and RSMI are posted in the Database.</p>	<p>Clerk Processors</p>	<p>IAR, RIS, RSMI</p>

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PROCESSING AND CONTROL OF MATERIALS AND SUPPLIES

Reference Documents –

1. Approved Purchase Order
2. Bidding Documents
3. GM Memorandum 004, S-2019 on Preparation of Purchase Requisition for All Stocks at Property Division
4. Commission On Audit Circular 2015-010 The Revised Chart of Accounts or Government Corporations

Records Generated –

1. Purchase Request (PR)
2. Purchase Order (PO)
3. Delivery Receipt (DR) from Suppliers
4. Sales Invoice (SI) from Suppliers
5. Charge Sales Invoice (CSI) from Suppliers
6. Official Receipt (OR) from Suppliers
7. Quality Control Committee Result on Material Testing and Evaluation and Material Inspection Report
8. Notice of Delivery (ND)
9. Property Acknowledgement Receipt (PAR)
10. Inspection and Acceptance Report (IAR)
11. Request and Issuance Slip (RIS)
12. Report of Supplies and Materials Issued (RSMI)
13. Request for PR Preparation (RPP)
14. End-User's Inspection and Acceptance Report (EUIAR)
15. Notice for PR Preparation (NPP)
16. Inventory Custodian Slip (ICS)

PROPRIETARY NOTICE

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