

KC



SUBIC BAY  
METROPOLITAN AUTHORITY

# SUBIC BAY METROPOLITAN AUTHORITY

Bldg. 229, Waterfront Road, Subic Bay Freeport Zone, Philippines 2222  
Tel (6347) 252-4045/4419 Fax (6347) 252-4858



Certificate Number: AJA13/16628

November 17, 2015

**MR. ROBERT M. EBAL**  
State Auditor III  
OIC-Audit Team Leader  
Commission on Audit  
Subic Bay Metropolitan Authority  
Subic Bay Freeport Zone

**Subject : Submission of Report on Ageing of Cash Advance Liquidation**

Dear Mr. Ebal:

This is relevant to the DBM Memorandum Circular No. 2015-1 dated August 12, 2015 on the Grant of the **2015 Performance-Base Bonus (PBB)** wherein it is stated under Section 8.2-b of the said Circular that the timeline for FY2015 Implementation is as follows:

*“Agency concerned is required to submit Report on Ageing of Cash Advance Liquidation (with November 15, 2015 as cut-off) the deadline set forth of which is on or before December 1, 2015.”*

In compliance therewith, we are forwarding the said report for your validation and submission to the Commission on Audit Head Office.

Thank you.

Very truly yours,

*for A by: Garzon 11/20/15  
10/16am*

**ROBERTO V. GARCIA**  
Chairman & Administrator



Name	Particulars	Reference (Check No. & Date)	Amount Due				Total Amount	Remarks
			Less than 30 days	31 - 60 days	61 - 365 days	Over 1 year		
Chu, Nicholson Vicentino	Registration fee and travel allowance to attend the 40th Annual National Convention of the Institute of Integrated Electrical Engineers of the Philippines on November 25-28, 2015 at the SMX Convention Center, Mall of Asia, Pasay City.	389954 - 11/09/15	0.00	0.00	0.00	6,270.00		
Damaso, Maria Teresa De Leon	Registration and travel allowance to attend the Contract Administration and Management at the Crown Regency Hotel, Davao City on November 10-13, 2015.	389836 - 10/30/15	0.00	0.00	0.00	7,280.00		
De Jesus, Donna Gabriela	Registration and travel allowance to attend the Contract Administration and Management at the Crown Regency Hotel, Davao City on November 10-13, 2015.	389835 - 10/30/15	0.00	0.00	0.00	7,280.00		
Dulcero, Marc Ace Mikhail Dela Cruz	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	390007 - 11/12/15	0.00	0.00	0.00	4,980.00		
Dumangas, Julius Delos Santos	Travel allowance to attend the 10th North Philippines Tourism and Travel Expo 2015 on November 13-15, 2015 at the SM City Clark, Pampanga.	389952 - 11/09/15	0.00	0.00	0.00	1,360.00		
Edquiban, Ferdinand Fordan	Registration fee and travel allowance to attend the 40th Annual National Convention of the Institute of Integrated Electrical Engineers of the Philippines on November 25-28, 2015 at the SMX Convention Center, Mall of Asia, Pasay City.	389949 - 11/09/15	0.00	0.00	0.00	2,720.00		
Escusa, Jonathan Patrick Singson	Registration and travel allowance to attend the 67th Anniversary National Conference of the Society of Filipino Foresters, Inc., on October 21-23, 2015 at Plaza Del Norte Convention Center Laoag City, Ilocos Norte. Re-schedule on November 9-11, 2015.	389521 - 10/02/15	0.00	0.00	0.00	5,520.00		
Estabillo, Marco Arabejo	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	390017 - 11/12/15	0.00	0.00	0.00	4,980.00		
Estacio, Alyssa Dyan Modina	Travel allowance to attend the 10th North Philippines Tourism and Travel Expo 2015 on November 13-15, 2015 at the SM City Clark, Pampanga.	389948 - 11/09/15	0.00	0.00	0.00	1,920.00		
Fernandez, Gary Pizarro	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	390004 - 11/12/15	0.00	0.00	0.00	4,980.00		
Ico, Edison Domingo	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	390005 - 11/12/15	0.00	0.00	0.00	4,980.00		
Libut, Jomel Manallil	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	390024 - 11/12/15	0.00	0.00	0.00	4,980.00		

Remarks	Amount Due				Total Amount	Reference (Check No. & Date)	Particulars	Name
	Over 1 year	61 - 365 days	31 - 60 days	Less than 30 days				
	0.00	0.00	0.00	0.00	2,720.00	38945 - 11/09/15	Travel allowance to attend the 10th North Philippines Tourism and Travel Expo 2015 on November 13-15, 2015 at the SM City Clark, Pampanga.	Macarn, Julius Mon
	0.00	0.00	0.00	0.00	5,980.00	39020 - 11/12/15	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	Mancenero, Eugene Akle
	0.00	0.00	0.00	0.00	4,980.00	39006 - 11/12/15	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	Mannel, Dominador Jr Cruz
	0.00	0.00	0.00	0.00	1,360.00	38951 - 11/09/15	Travel allowance to attend the 10th North Philippines Tourism and Travel Expo 2015 on November 13-15, 2015 at the SM City Clark, Pampanga.	Montero, Marlon Ebanulla
	0.00	0.00	0.00	0.00	1,920.00	38947 - 11/09/15	Travel allowance to attend the 10th North Philippines Tourism and Travel Expo 2015 on November 13-15, 2015 at the SM City Clark, Pampanga.	Planea, Clarice De Guzman
	0.00	0.00	0.00	0.00	14,000.00	390034 - 11/12/15	Registration fee for Mandatory Continuing Legal Education (MCLE) on November 25-28, 2015 at the Function Room A, Mega Trade Conference Center, SM Megamall, Mandaluyong.	Pioteña, Vivian Tingala
	0.00	0.00	0.00	0.00	6,270.00	390033 - 11/12/15	Registration fee and travel allowance to attend the 40th Annual National Convention of the Institute of Integrated Electrical Engineers of the Philippines on November 25-28, 2015 at the SMX Convention Center, Mall of Asia, Pasay City.	Rapsing, Alex Edejer
	0.00	0.00	0.00	0.00	6,270.00	38955 - 11/09/15	Registration fee and travel allowance to attend the 40th Annual National Convention of the Institute of Integrated Electrical Engineers of the Philippines on November 25-28, 2015 at the SMX Convention Center, Mall of Asia, Pasay City.	Reyes, Rene Datu
	0.00	0.00	0.00	0.00	2,720.00	38946 - 11/09/15	Travel allowance to attend the 10th North Philippines Tourism and Travel Expo 2015 on November 13-15, 2015 at the SM City Clark, Pampanga.	Rojo, Nida Linda De Castro
	0.00	0.00	0.00	0.00	1,920.00	38944 - 10/30/15	Travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on November 18-21, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental. Re-schedule on December 2-4, 2015.	Sangun, Marcelino Santos
	0.00	0.00	0.00	0.00	5,420.00	390022 - 11/12/15	Registration and travel allowance to attend the Philippine Institute of Civil Engineers (PICE) 41st National Convention on December 2-4, 2015 at Bacolod SMX Convention Center, Bacolod City Negros Occidental.	Sazon, Nelson Sugcang
	0.00	0.00	0.00	0.00	7,280.00	389837 - 10/30/15	Registration and travel allowance to attend the Contract Administration and Management at the Crown Regency Hotel, Davao City on November 10-13, 2015.	Tamayo, Forcel De Vera

Name	Particulars	Reference (Check No. & Date)	Total Amount	Amount Due				Remarks
				Less than 30 days	31 - 60 days	61 - 365 days	Over 1 year	
<b>2. Foreign Travel</b>								
Anagaran, Beatrix Sebastian	Daily subsistence allowance to attend 2015 Global Trade Development Week (GTWD) in DUBAI, United Arab Emirates on October 26-30, 2015	LA 15-10-019 - 10/21/15	67,125.57	0.00	0.00	0.00	0.00	
Capili, Jose Gerwin Bunsoy	Daily subsistence allowance to attend 2015 Global Trade Development Week (GTWD) in DUBAI, United Arab Emirates on October 26-30, 2015	LA 15-10-020 - 10/21/15	67,125.57	0.00	0.00	0.00	0.00	
Escalango, Randy Bacolor	Daily subsistence allowance to meet the CEO and Officers of Resom Resort Korea, PTIC of Philippine Embassy and IMC Korea on November 11-15, 2015.	LA 15-11-007 - 11/09/15	74,435.11	0.00	0.00	0.00	0.00	
Koval, Amethya Dela Liana	Daily subsistence allowance to attend Gender Academy Training in Turin, Italy on November 16-27, 2015	LA 15-10-017 - 10/16/15	50,317.10	0.00	0.00	0.00	0.00	
Remenilla, Kenneth Lemuel Go	Daily subsistence allowance to meet the CEO and Officers of Resom Resort Korea, PTIC of Philippine Embassy and IMC Korea on November 11-15, 2015.	LA 15-11-004 - 11/06/15	74,244.82	0.00	0.00	0.00	0.00	
<b>3. Special Activities / Projects</b>								
Delos Reyes, Raquel Junio	Miscellaneous expenses that will be incurred in the 2015 SBMA Lighting of the Christmas Tree Celebration on November 20, 2015.	389957 - 11/09/15	5,000.00	0.00	0.00	0.00	0.00	
Escusa, Lilia Elizabeth Hinanay	Honarium and other expenses for 2015 SBMA Halloween activity on October 29- November 1, 2015 in front of Legenda Hotel.	389798 - 10/26/15	113,603.47	0.00	0.00	0.00	0.00	
Fernandez, Amelita Figuerrez	Financial assistance for the Radio Active Iodine (RAI) procedure.	380725 - 07/28/15	12,661.40	0.00	0.00	0.00	0.00	Original cash advance granted was P80,000 and partially liquidated P67,338.60 and the remaining balance will be use for her on-going medication.
Garcia, Francis Alferos	Financial assistance for the Aortic Valve Replacement based on his confirmed schedule on October 15, 2015.	389633 - 10/13/15	46,000.00	0.00	0.00	0.00	0.00	On-going medication
Garcia, Roberto Villaseñor	Cash prizes, tokens and physical arrangement for the Agency's Anti-Violence Against Women and Children Campaign on November 19, 2015 at the Ayala Harbor Point Activity Center.	389929 - 11/05/15	88,000.00	0.00	0.00	0.00	0.00	
Layco, Edgar Lapitan	Meals of various SBMA Officials and employees who will attend the SSS Forum on November 6, 2015 and Seminar on Ethical Leadership on November 9-11, 2015 at SBCC Office 3.	389920 - 11/04/15	66,900.00	0.00	0.00	0.00	0.00	
Llamas, Armina Belleza Carvajal	Logistics requirements and cash prizes for sports competition for Aeta Participants in Celebration of the Indigenous People's Month in Subic Bay Freeport.	389626 - 10/12/15	100,000.00	0.00	0.00	0.00	0.00	
Magno, Ranny Doctorero	Cost of uniform of the fire rescue team and tools needed for disaster-related emergencies from Gawad Kalasag Cash Award	389943 - 11/06/15	100,000.00	0.00	0.00	0.00	0.00	
Mayor, Rodel Rubac	Miscellaneous expenses in participating the 10th North Philippines Tourism & Travel Expo 2015 at the Event Centre, SM City Clark, Clark Freeport Zone on November 13-15, 2015.	389838 - 10/30/15	50,000.00	0.00	0.00	0.00	0.00	
Reyes, Krsthofer Corcilles	Financial assistance for the surgery due to torn ACL (Anterior Cruciate Ligament) and torn medial meniscus.	380701 - 07/24/15	50,000.00	0.00	0.00	0.00	0.00	Check not yet claim.

Note: This Report on Aging of Cash Advances shall be submitted by the Agency directly to COA. COA shall provide the IATF the list of Department / Agencies that are compliant with this condition.

ROBERT M. EBAL  
OIC - Audit Team Leader

Verified by:

ROBERTO V. GARCIA  
Chairman and Administrator

EMILIA S. CANONIZADO  
Manager, Accounting Department

Certified Correct:

Approved by:

Note: Prescriptive period for local and foreign travel are thirty (30) and sixty (60) days, respectively after return to his permanent official station; while other cash advances shall be liquidated as soon as the purpose has been served, but not to exceed sixty (60) days.

Name	Particulars	Reference (Check No. & Date)	Total Amount	Amount Due				Remarks
				Less than 30 days	31 - 60 days	61 - 365 days	Over 1 year	
Tiu, Michael Gregorio	Financial assistance for the complete closed fracture (R) calcaneus 2 fall.	389402 - 09/21/15	35,555.35	0.00	0.00	0.00	0.00	Original cash advance granted was P50,000 and partially liquidated P14,444.65 and the remaining balance will be use for his on-going medication.
Sub-Total Current Year				1,160,888.39	0.00	0.00	0.00	
Prior Years								
Lianza, Evelyn Elisa Lopez	Financial assistance for the medication - diagnosed with Cervical Carcinoma Stage IIB. Covered by Board Resolution No. 09-09-3276 issued on September 18, 2009	273085 - 09/16/10	41,287.80	0.00	0.00	0.00	41,287.80	Sufficient efforts / actions were undertaken to be able to liquidate her cash advance. We also requested the PGH assistance where she underwent medication. However, PGH response regarding documentation was negative. (see Enclosure 1) Thus, based on our letter to COA dated November 13, 2013, copy is provided as Enclosure 2, we are requesting the lifting of the COA's suspension but until now still unresponded.
Sub-Total Prior Years				41,287.80	0.00	0.00	41,287.80	
Grand Total				1,202,176.19	0.00	0.00	41,287.80	



**PHILIPPINE GENERAL HOSPITAL**  
 The National University Hospital  
 University of the Philippines Manila  
**ACCOUNTING SERVICES DIVISION**  
 Taft Avenue, Manila  
 PHIC-Accredited Health Care Provider  
 ISO 9001:2008 Certified

October 01, 2013

**Subic Bay Metropolitan Authority  
Accounting Department**

Sir/Madam:

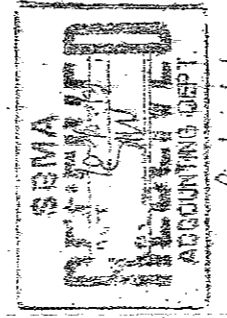
This is to certify that patient EVELYN ELISA L. LLANZA was admitted in PGH Charity Ward with series of confinements. Thus, we could not provide your requested billing statement since we do not have hospital bills/statement of account neither admitted in charity ward or outpay patients.

This certification is issued for whatever purpose it may serve.  
Thank you.

Very truly yours,

**GOODICO M. YANZON**  
OIC-Billing Section

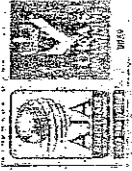
Noted by:  
*ELIZABETH M. CARDENAS* 10/2/13  
Chief, Accounting Services Division





**SUBIC BAY METROPOLITAN AUTHORITY  
ACCOUNTING DEPARTMENT**

Rm. 214, Bldg. 239, Waterfront Road, Subic Bay Freeport Zone, Philippines 2222  
Tel: (6349) 252-4045/4419 Fax: (6349) 252-1631



SUBIC BAY  
ACCOUNTING DEPARTMENT

704-11-4841

November 13, 2013

Atty. EUMADA P. TIONGSON *EPT*  
Audit Team Leader  
Commission on Audit  
Subic Bay Metropolitan Authority  
Subic Bay Freeport Zone  
Subic Bay, Olongapo City

Subject: Notice of Suspension of Payment of Salary of Accountable Officers  
for failure to liquidate outstanding cash advances of December  
31, 2011

Dear Atty. Tiongson:

This pertains to the subject Notice of Suspension wherein the pertaining unresolved/unliquidated cash advance of P41,287.50 pertains to that of Ms. Evelyn BLIZAL Lianza, a former contract of service personnel.

We have undertaken sufficient actions to obtain billing statements and official receipts that were possibly issued by the Philippine General Hospital to Ms. Lianza when she underwent medication in 2010. However, the response of Accounting Services Division of the said hospital as per their letter dated October 1, 2013 is negative. A copy of the said letter is hereby attached.

In this regard, may we request for the lifting of the subject suspension considering that extra efforts were actually exerted, but we really ended-up with the factual impossibility of the full liquidation of Ms. Lianza's remaining cash advance.

We are hoping for your inmeizmost consideration to this request.

Thank you.

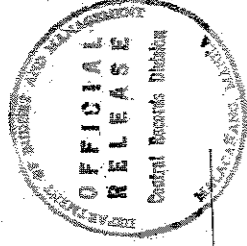
Very truly yours,

*EMILIA S. CANONIZADO*  
EMILIA S. CANONIZADO  
Department Manager

Noted by:

*ROBERTO Y. GARCIA*  
ROBERTO Y. GARCIA  
Chairman and Administrator





**INTER-AGENCY TASK FORCE ON THE HARMONIZATION OF  
NATIONAL GOVERNMENT PERFORMANCE MONITORING, INFORMATION AND REPORTING SYSTEMS**  
(Administrative Order No. 25 s. 2011)

**MEMORANDUM CIRCULAR NO. 2015-0011**

August 12, 2015

**TO :** All Heads of Departments, Bureaus, Offices and Other Agencies of the National Government, including Constitutional Commissions, Congress, The Judiciary, Office of the Ombudsman, State Universities and Colleges, Government-Owned or-Controlled Corporations, and Local Water Districts.

**SUBJECT:** Guidelines on the Grant of the Performance-Based Bonus for Fiscal Year 2015 under Executive Order No. 80

**1.0 PURPOSE**

This Memorandum Circular contains the criteria and conditions for the grant of Performance-Based Bonus (PBB) in FY 2015. The guidelines specify new requirements such as:

- 1.1 Use of the Strategic Performance Management System (SPMS) as basis for ranking performance of First and Second level employees;
- 1.2 Compliance to Public Financial Management (PFM) reporting requirements of the Commission on Audit (COA) and Department of Budget and Management (DBM);
- 1.3 Adoption and use of the Agency Procurement Compliance and Performance Indicators (APCPI) System;
- 1.4 Compliance with Section 3e of Administrative Order (AO) No. 46 s.2015 which requires agencies to submit their respective Annual Procurement Plan (APP);
- 1.5 Submission of separate Forms B and C for Agency Accomplishment for Priority Programs and Initiatives under Executive Order (EO) No. 43, and Agency Accomplishment for OP Planning Tool FY 2015 Targets, respectively.

**2.0 COVERAGE**

- 2.1 This circular covers all Departments, Bureaus, Offices and Other Agencies of the National Government, including Constitutional Commissions, Congress, The Judiciary, Office of the Ombudsman, State Universities and Colleges, Government-Owned or-Controlled Corporations, and Local Water Districts.
- 2.2 All officials and employees of eligible departments/agencies holding regular plantilla positions; and contractual and casual personnel having an employer-employee relationship with the said agencies, and whose compensation is charged to the lump sum appropriation under Personnel Services, or those occupying positions in the DBM-approved contractual staffing pattern of the agencies concerned, are covered by this Circular

2.3 The implementation of this circular shall be in close coordination with the following:

- a. DBM for the Departments and their attached agencies;
- b. OP-Office of the Executive Secretary(OP-OES) and DBM for the Other Executive Offices, including the OP-attached agencies and Government Owned or Controlled Corporations (GOCCs) covered by DBM;
- c. The Commission on Higher Education for the State Universities and Colleges;
- d. The Governance Commission for GOCCs for GOCCs covered by Republic Act No. 10149;
- e. Local Water Utilities Administration (LWUA) for Local Water Districts (LWDs)

### 3.0 ELIGIBILITY CRITERIA

3.1 Each agency must satisfy the following conditions (see Annex 6 - Master List of Agencies):

- a. Achieve at least 90% of each one of the Congress-approved performance targets for the delivery of Major Final Outputs (MFOs) under the Performance Informed Budget (PIB) of the FY 2015 GAA, and the targets for Support to Operations (STO) and General Administration and Support Services (GASS) (Annex 1 - Form A Department Performance Accomplishment, and Annex 2 - Form A1 Details of Bureau/Office Performance Indicators and Accomplishments);
  - a.1. For GOCCs under the coverage of DBM without budgetary support, the targets reflected under DBM Form No. 700 in their Corporate Operating Budgets shall be used as basis in assessing their performance and determining eligibility for the Performance-Based Bonus.
  - a.2. GOCCs covered by RA 10149 should achieve a weighted-average score of at least 90% in their respective 2015 Performance Scorecard and comply with the requirements for the Interim Performance Based Bonus of GOCCs specified by GCG;
  - a.3. For LWDs, the MFOs and PIs identified under Memorandum Circular No. 2014-02 dated 29 August 2014, as updated, shall be used as basis in assessing LWD performance and determining their eligibility for the PBB.
- b. Achieve at least 90% of each one of the priority program/project targets agreed with the President under the five Key Result Areas of Executive Order (EO) No. 43 (Annex 3 - Form B Key Programs and Projects). See Annex 7 for the Updated List of Priority Programs and Initiatives (as of March 2015);
- c. Satisfy 100% of the good governance conditions set by the AO 25 Inter-Agency Task Force (IATF) for FY 2015; and
- d. Use the CSC-approved SPMS in rating and ranking First and Second Level employees and officials of departments/agencies of the national and local governments (ie. GOCCs with original charters, and State Universities and Colleges) including officials holding managerial and director positions but are not presidential appointees; and Career Executive Service Performance Evaluation System (CESPES) in rating and ranking of Career Executive Service (CES) officials and incumbents of CES positions

- 3.2 To be eligible for a higher percentage distribution in the ranking of delivery units, the whole Department/Agency must achieve at least 90% of each one of the additional targets of the Secretary/Head of Agency as reflected in the OP Planning Tool Form 1 (Annex 4 – Form C Agency Targets and Accomplishments for Planning Tool Commitments) and under the Ease of Doing Business targets (see Annex 8 - List of Agencies with PT and EODB Commitments), in addition to the criteria in Section 3.1.

#### 4.0 FY 2015 PERFORMANCE TARGETS

- 4.1 All MFO indicators and targets in the FY 2015 Performance-Informed Budget approved by Congress shall be the basis for assessing eligibility for the PBB.
- 4.2 In addition to the STO indicators and targets in the FY 2015 Performance-Informed Budget, Departments/Agencies shall include the following:
- a. Quality Management System (QMS) for at least one core process certified by any international certifying body approved by the IATF or the submission of an Operations Manual covering selected core processes or areas of operation. (see Annex 9 - Guideline on Scope of Operations Manual)
  - b. STO target identified in accordance with the priority of the agency head.
- 4.3 The GASS targets shall be:
- a. Budget Utilization Rate (BUR), which shall consist of:
    - a.1. Obligations BUR computed as obligations against all allotments issued for FY 2015, including those released under the "GAA as a release document" policy; and
    - a.2. Disbursement BUR which is measured by the ratio of total disbursement (cash and non-cash, excluding personnel services) to total obligations for maintenance and other operating expenses (MOOE) and capital outlays (CO) in FY 2015.
  - b. Compliance to Public Financial Management (PFM) reporting requirements of the COA and DBM in accordance with the prescribed content and period of submission under existing laws, rules and regulations. This includes the following:
    - b.1. Budget and Financial Accountability Reports (BFARs)
    - b.2. Report on Ageing of Cash Advances
    - b.3. COA Financial Reports (Statement of Financial Position; Statement of Financial Performance; Statement of Changes in Net Assets/Equity; Statement of Cash Flows; Statement of Comparison of Budget and Actual Amounts; and Notes to Financial Statements)[per COA Resolution 2014-003].
  - c. Adoption and use of the 2014 Agency Procurement Compliance and Performance Indicators (APCPI) System per GPPB Resolution No. 10-2012, applicable to the agencies who are in the list of trained agencies for APCPI (See Annex 6 - Master List of Agencies).
  - d. Submission of agency Annual Procurement Plan (APP) based on the approved budget in the GAA to the Government Procurement Policy Board (GPPB) and its Technical Support Office (TSO), as prescribed by Section 3e of AO No. 46 s.2015.

Agencies should send a scanned copy of the APP to GPPB-TSO's email: [monitoring@gppb.gov.ph](mailto:monitoring@gppb.gov.ph), instead of an Excel file or hard copy.

- 4.4 Priority program/project targets agreed with the President under the five (5) KRAs of EO No. 43.
- 4.5 Commitments of the Department Secretary/Head of Agency approved by the President/Office of the Cabinet Secretary as reflected in the OP Planning Tool for FY 2015 and Ease of Doing Business targets set by the National Competitive Council (NCC), which shall be treated as over and above the Congress-approved PIB/GAA targets.
- 4.6 In case a department/agency is assessed to have deficiencies in meeting its performance commitments, the Department Secretary or Head of Agency may request for re-evaluation of their compliance status and submit the justification/s to warrant a reconsideration of the initial assessment results. For the purpose of re-evaluation, justifiable reasons are factors that are considered outside of the control of the agency.

## 5.0 GOOD GOVERNANCE CONDITIONS

- 5.1 For FY 2015, the IATF has set three (3) good governance conditions based on the performance drivers of the Results-Based Performance Management System (RBPMS):
  - a. Maintain/Update the Agency Transparency Seal;
  - b. Maintain/Update the PhilGEPS posting; and
  - c. Maintain/Update the Citizen's or Service Charter or its equivalent;
- 5.2 Agency Transparency Seal page should be accessible by clicking on the TS logo on the Home page. Agency Transparency Seal should contain the following documents:
  - a. Agency mandate, vision, mission and list of officials
  - b. Quarterly and Annual Financial Reports
    - b.1 For NGAs/SUCs
      - b.1.1 FY 2013 to FY 2015 FAR No. 1: SAACBDB
      - b.1.2 FY 2013 to FY 2015 Summary Report on Disbursements
      - b.1.3 FY 2013 to FY 2015 BAR No.1 – Quarterly Physical Report of Operations/Physical Plan
    - b.2 For GOCCs and LWDS
      - b.2.1 FY 2013 to FY 2015 Annual Reports
  - c. DBM-Approved Budget and Targets for FY 2015
  - d. Programs, Projects, and Activities, Beneficiaries, and Status of Implementation for FY 2015. If this portion is not applicable, agencies should indicate "not applicable" (NA).
  - e. Annual procurement plan (APP) FY 2015
- 5.3 Agency Transparency Seal should include the posting of the agency's i) system of ranking delivery units and individuals; and ii) Quality Management Certificate from an international certifying body or the agency Operations Manual whichever is applicable as indicated in Section 4.2.a of this Circular.

- 5.4 The system of ranking delivery units and individuals should be posted in the agency transparency seal and disseminated to employees not later than October 30, 2015. (See Annex 10 - *Guideline on Transparency Seal*)
- 5.5 To submit the Certificate of Compliance with PhilGEPS, see Annex 11 - *Guideline on PhilGEPS*.
- 5.6 A pre-assessment of agency compliance with the Good Governance Conditions and other PBB requirements shall be conducted starting October 1, 2015.

## 6.0 ELIGIBILITY OF INDIVIDUALS

- 6.1 The eligibility of Department Secretaries, Heads of Other Executive Offices, Chairpersons and Commissioners of Constitutional Offices, and non-ex-officio heads of GOCCs covered by DBM shall be based on the eligibility of the respective department/agency. Their PBB rate shall be fixed at P35,000 for FY 2015.
- 6.2 Non-ex officio Board Members of GOCCs covered by DBM may be eligible subject to the following conditions:
  - a. 90% attendance to duly called board meetings and committee meetings as certified by the Board Secretary;
  - b. Nine (9) months aggregate service as Members of the Board; and
  - c. Submission of FY 2015 Corporate Operating Budget (COB) to DBM within the set deadline.
- 6.3 The eligibility of SUC Presidents will be based on CHED Memo Order No. 4 s. 2015.
- 6.4 Employees belonging to the First and Second Levels should receive a rating of at least "Satisfactory" based on the agency's CSC-approved Strategic Performance Management System (SPMS).
- 6.5 Third Level officials should receive a rating of at least "Very Satisfactory" under the CESPE. CESPE covers all incumbents of CES positions in various agencies of the national government including GOCCs with original charters, for an uninterrupted period of at least three (3) months. Payment of the PBB to Third Level officials shall be contingent on the release of results of the CESPE.
- 6.6 Other officials performing managerial and executive functions who are not presidential appointees are covered by the agency's CSC-approved SPMS and should receive a rating of at least "Satisfactory".
- 6.7 Personnel on detail to another government agency for six (6) months or more shall be included in the ranking of employees in the recipient agency that rated his/her performance. Payment of the PBB shall come from the mother agency.
- 6.8 Personnel who transferred from one government agency to another agency shall be rated and ranked by the agency where he/she served the longest. If equal months were served for each agency, he/she will be included in the recipient agency.
- 6.9 An employee who has rendered a minimum of nine (9) months of service during the fiscal year and with a performance rating in accordance with items 6.4 and 6.5 hereof may be eligible to the full grant of the PBB.
- 6.10 An employee who rendered a minimum of three (3) months but less than nine (9) months of service and with the required performance rating shall be eligible for the grant of PBB

on a pro-rata basis. The PBB of employees shall be pro-rated corresponding to the actual length of service rendered, as follows:

Length of Service	% of PBB
8 months but less than 9 months	90%
7 months but less than 8 months	80%
6 months but less than 7 months	70%
5 months but less than 6 months	60%
4 months but less than 5 months	50%
3 months but less than 4 months	40%

The following are the valid reasons for an employee who may not meet the nine-month actual service requirement to be considered for PBB on a pro-rata basis:

- a. Being a newly hired employee;
  - b. Retirement;
  - c. Resignation;
  - d. Rehabilitation Leave;
  - e. Maternity Leave and/or Paternity Leave;
  - f. Vacation or Sick Leave with or without pay;
  - g. Scholarship/Study Leave;
  - h. Sabbatical Leave
- 6.11 An employee who is on vacation or sick leave, with or without pay for the entire year, is not eligible to the grant of the PBB.
- 6.12 Personnel found guilty of administrative and/or criminal cases filed against them and meted penalty in FY 2015 shall not be entitled to the PBB. If the penalty meted out is only a reprimand, such penalty shall not cause the disqualification to the PBB.
- 6.13 Officials and employees who failed to submit the 2014 SALN as prescribed in the rules provided under CSC Memorandum Circular No. 3 (s.2015), shall not be entitled to the FY 2015 PBB.
- 6.14 Officials and employees who failed to liquidate Cash Advances received in FY 2015 within the reglementary period as required by the COA shall not be entitled to the FY 2015 PBB.
- 6.15 Agency heads should ensure that officials and employees covered by RA 6713 submitted their 2014 SALN to the respective SALN repository agencies as prescribed in the rules provided under CSC Memorandum Circular No. 3 (s.2015) and also liquidated FY 2015 Cash Advances, as this will be a basis for the release of FY 2015 PBB to individuals.

## 7.0 RANKING OF DELIVERY UNITS AND INDIVIDUALS

- 7.1 Agencies and their corresponding offices/delivery units that meet the criteria and conditions in Section 3.1 are eligible to the PBB for FY 2015. Bureaus, offices or delivery units eligible to the PBB shall be forced ranked according to the following categories:

Ranking	Performance Category
Top 10%	Best Bureau/Office/Delivery Unit

Ranking	Performance Category
Next 25%	Better Bureau/Office/Delivery Unit
Next 65%	Good Bureau/Office/Delivery Unit

7.2 Agencies that meet at least 90% of each one of the FY 2015 targets of the Secretary/Head of Agency other than those in the Congress approved PIB as reflected in the OP Planning Tool commitments for FY 2015 and under the Ease of Doing Business targets, in addition to the criteria and conditions in Section 3.1, shall force rank the offices/delivery units eligible to the PBB according to the following categories:

Ranking	Performance Category
Top 15%	Best Bureau/Office/Delivery Unit
Next 30%	Better Bureau/Office/Delivery Unit
Next 55%	Good Bureau/Office/Delivery Unit

7.3 To facilitate the ranking of delivery units, agencies should consider similarities of task and responsibilities to determine the most appropriate grouping or clustering of delivery units and individuals for purposes of evaluating and ranking group and individual performance.

7.4 Only the personnel belonging to eligible bureaus, offices or delivery units are qualified for the PBB.

7.5 Officials and employees of bureaus, offices or delivery units that qualified for the PBB, based on the criteria and conditions set in Sections 7.1 and 7.2, shall be forced ranked subject to the estimated budget ceiling per agency for FY 2015 PBB.

**For the best bureau, office or delivery unit:**

Ranking	Individual Performance Category
Top 20%	Best Performer
Next 35%	Better Performer
Next 45%	Good Performer

**For the better bureau, office or delivery unit:**

Ranking	Individual Performance Category
Top 15%	Best Performer
Next 30%	Better Performer
Next 55%	Good Performer

**For the good bureau, office or delivery unit:**

Ranking	Individual Performance Category
Top 10%	Best Performer
Next 25%	Better Performer
Next 65%	Good Performer

7.6 Eligibility of attached agencies is no longer dependent on the eligibility of the entire department/agency. Payout to attached agencies will be given separately in case one of them is not eligible.

7.7 Officials belonging to the Third Level who receive "Satisfactory" rating under the CESPES, and employees belonging to the First and Second Levels who receive a "Below Satisfactory" rating under the CSC-approved SPMS shall **not** be eligible to the PBB.

7.8 The resulting ranking of offices/delivery units and the personnel therein shall be indicated in Form 1.0 (Annex 5).

- 7.9 The GCG and LWUA shall issue pertinent guidelines on the ranking of delivery units and individuals for GOCCs covered by GCG and LWDs, respectively.

## 8.0 SUBMISSION OF REPORTS

- 8.1 Submit duly completed and signed forms and reports to the IATF (two hard copies and e-copy of Forms A, A-1, B, C, and other supporting documents) through the AO 25 Secretariat, which shall endorse copies to the oversight/validating agencies for review/evaluation. All forms and reports should be signed by agency head or the officially designated OIC.
- 8.2 COA financial reports including the Report on Ageing of Cash Advances shall be submitted directly to COA in accordance with the mandated period of submission. COA will provide the IATF the list of agencies that complied with this condition.
- a. To be eligible, the agency must be able to submit the FY 2014 financial reports not later than March 31, 2015. Large Agencies are given consideration until April 30, 2015.
- b. Meanwhile, agencies must submit to COA the Report on Ageing of Cash Advance with a cut-off date of November 15, 2015 to the respective resident Auditors on or before December 1, 2015. Upon validation, the Resident COA Auditor will be responsible to forward the validated Report on Ageing of Cash Advances to their respective Supervising Auditor/Cluster Director for proper transmittal to Risk Management and Budget Office in the COA Head Office.
- 8.3 DBM financial reports including BFARs shall be submitted directly to DBM.
- 8.4 Agencies should directly submit to PhilGEPS e-copies of duly accomplished Certificate of Compliance (CoC) on December 1, 2015 signed by the HOPE and BAC Chair thru [pbb@philgeps.gov.ph](mailto:pbb@philgeps.gov.ph).
- For those with attached agencies/regional field office:
- a. The heads of attached agencies through their respective BAC offices should prepare a separate PhilGEPS CoC.
- b. The mother agency should submit the consolidated e-copies of PhilGEPS CoCs.
- c. The PhilGEPS CoC should cover transactions from November 16, 2014 to November 15, 2015.
- d. Incomplete and non-submission of PhilGEPS CoC will be considered as non-compliance.
- 8.5 For the Transparency Seal and ARTA, certification of compliance is no longer necessary since the concerned oversight agency shall be conducting random validation based on the agreed monitoring schedule.
- 8.6 Departments/Agencies should submit FY 2015 accomplishments using Forms A, A-1 and B/C and Form 1.0 on or before January 15, 2016.
- 8.7 The Department of Education shall submit its accomplishments with April 1, 2016 cut-off date on or before April 18, 2016.
- 8.8 The IATF shall conduct spot-checks to validate claims and certifications made by departments/agencies.



## 9.0 COMPLIANCE VALIDATION

As with the previous cycles of the PBB, the following oversight agencies are tasked to conduct the validation of the PBB requirement;

PBB Requirement	VALIDATING AGENCY
Transparency Seal	DBM-OCIO
PhilGEPS Posting	PhilGEPS
Citizen's Charter	CSC
Submission of SALN of employees	Office of the President, Office of the Ombudsman and CSC. <i>Note: The SALN validating agencies shall provide the list of SALN non-filers</i>
MFO- Physical Accomplishments of <ul style="list-style-type: none"> <li>Departments</li> <li>OEOs</li> <li>GOCCs covered by DBM</li> <li>GOCCs covered by RA 10149</li> <li>SUCs</li> <li>LWDS</li> </ul>	DBM – BMB A, B, C, D and E OP-OES DBM –BMB F and OP-OES GCG CHED and DBM-ROs DBM-BMB F and LWUA
STO - accomplishment <ul style="list-style-type: none"> <li>QMS Certification / Operations Manual</li> <li>STO identified by agency head</li> </ul>	GQMC DBM – BMB A, B, C, D, E and F; OP-OES; CHED; LWUA
GASS <ul style="list-style-type: none"> <li>BUR of Departments, OEOs and GOCCs covered by DBM</li> <li>BUR of SUCs</li> <li>Public Financial Management Reports</li> <li>Submission of Financial Statements, Ageing of Cash Advances Report</li> <li>BFARS</li> <li>APCPI</li> <li>Submission of APP</li> </ul>	DBM – BMB A, B, C, D, E and F DBM Regional Offices DBM COA DBM and COA GPPB-TSO GPPB-TSO
Priority Program Accomplishments	PMS
OP Planning Tool Accomplishments	OP-OCS
EODB Accomplishments	NCC
Agency Rating and Ranking Report <ul style="list-style-type: none"> <li>Departments</li> <li>OEOs</li> <li>GOCCs covered by DBM</li> <li>GOCCs covered by RA 10149</li> <li>SUCs</li> <li>LWDS</li> </ul>	DBM-OPCCB DBM-OPCCB and DBM-NCR DBM BMB –F GCG DBM-RO LWUA and DBM BMB-F

## 10.0 EFFECTS OF NON-COMPLIANCE

- 10.1 For FY 2015 agencies that are unable to comply with all the good governance conditions shall be considered ineligible for the PBB FY 2015
- 10.2 Upon determination, after due process by the oversight agency, of misrepresentation in the submitted reports for the PBB, commission of fraud in the payment of the PBB and

violation of the provisions of these Guidelines, a Department/Agency shall be disqualified from the PBB in the succeeding year of its implementation. Moreover, the CSC or Ombudsman shall file the appropriate administrative case.

- 10.3 Agencies that are found to evenly distribute PBB among employees, shall be warned and investigated by the IATF. If found guilty, the Task Force has the right to withhold bonuses of these agencies.

## 11.0 FEEDBACK AND CHANGE MANAGEMENT

11.1 Department Secretaries/Head of Agencies with the support of their Performance Management Groups (PMGs) shall develop and implement an internal communications strategy on PBIS, and fulfill the following:

- a. Engage their respective employees in understanding the PBIS, the performance targets of their respective departments/agencies, as well as the services and outputs that they will need to deliver in order to meet these targets.
- b. Disseminate the performance targets and accomplishments of their departments/agencies to their employees through the intranet and other means, as well as publish these on their respective websites for the public's information.
- c. Set up a Help Desk to respond to queries and comments on the targets and accomplishments of their departments/agencies. The Help Desk may be a facility that is embedded in the respective websites of departments/agencies.
- d. Set up a Complaints Mechanism to respond to the PBIS-related issues and concerns raised by officials and employees of their respective departments/agencies. Such may be incorporated in the functions of their Grievance Committee.

11.2 The Department Secretary/Head of Agency shall designate a senior official who shall serve as a PBB focal person. The offices responsible for the performance management may be tasked to provide secretariat support to the PMG and to recommend strategies to instill a culture of performance within the department/agency.

## 12.0 INFORMATION AND COMMUNICATION

12.1 The Department Secretary/Head of Agency shall confirm with the IATF the name, position and contact details (e-mail, landline, facsimile, cellular phone) of the senior officials designated as the PBB focal person and the spokesperson, respectively.

12.2 Departments/Agencies should strengthen their communications strategy and ensure transparency and accountability in the implementation of the PBB.

12.3 The IATF shall maintain the following communication channels:

- a. AO 25 Secretariat at [ao25secretariat@dap.edu.ph](mailto:ao25secretariat@dap.edu.ph)
- b. PBIS Info Board
- c. RPBPMs website [www.dap.edu.ph/rbpmis](http://www.dap.edu.ph/rbpmis)
- d. PCDSPO e-mail at [pbb@gov.ph](mailto:pbb@gov.ph)
- e. Text hotline (Smart: +63920.498.9121)
- f. Facebook ([www.facebook.com/PBBsecretariat](http://www.facebook.com/PBBsecretariat))
- g. Twitter: @pbbsecretariat

**13.0 TIMELINE FOR FY 2015 IMPLEMENTATION**

Activity	Deadline
Submission of FY-2014 Financial Reports to COA	On or before March 31, 2015
Submission of FY 2014 Financial Reports to COA (for Big Agencies)	On or before April 30, 2015
Posting of Agency system of ranking delivery units and individuals	On or before October 30, 2015
Submission of Report on Ageing of Cash Advance Liquidation (with November 15, 2015 as cut-off)	On or before December 1, 2015
Submission of Certificate of Compliance with PhilGEPS (with November 15, 2015 as cut-off)	On or before December 1, 2015
<i>Note: Certificate of Compliance for Transparency Seal and Citizen's Charter will not be submitted to DBM-OCIO and CSC. Pre-Assessment will be conducted by the validating agencies starting October 1, 2015. Agencies should ensure compliance to the requirements.</i>	
Submission of accomplishments using Forms A, A1, B, C, and Form 1.0 (see Annexes 1, 2, 3, 4, 5)	On or before January 15, 2016
a. With December 31, 2015 as cut-off date	On or before April 18, 2016
b. With April 1, 2016 as cut-off date (FOR DEPED ONLY)	
Submission of BFRs to COA and DBM	30 Days or one month after the end of quarter
Submission of APCPI Self Assessment	On or before December 1, 2015
Submission of APP	Within the first month of the year until before end of April 2015.
Validation of QMS Certification/Operations Manual Submission	On or before January 15, 2016
Validating of 2 <sup>nd</sup> STO Indicator as identified by head of agency	On or before January 15, 2016

**14. APPLICABILITY TO THE CONSTITUTIONAL BODIES, LEGISLATIVE AND JUDICIAL BRANCHES AND LOCAL GOVERNMENT UNITS (LGUs)**

Congress, The Judiciary, Constitutional Commissions, and the Office of the Ombudsman are encouraged to follow these guidelines to be eligible to the Performance-Based Bonus.

LGUs may also participate in FY 2015 PBB. The Department of the Interior and Local Government (DILG), in coordination with the AO25 Technical Working Group, shall craft the Guidelines on the Grant of FY 2015 PBB for LGUs and oversee the implementation of the PBB in LGUs.

**15. EFFECTIVITY**

This Circular shall take effect immediately.

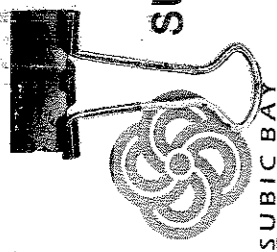
**FLORENCIO B. ABAD**

Secretary, Department of Budget and Management  
and Chairman, AO 25 Inter-Agency Task Force

## LIST OF ANNEXES

*All Annexes may be accessed and downloaded online via the RBPMS website: [www.dap.edu.ph/rbpms/policies-issuances](http://www.dap.edu.ph/rbpms/policies-issuances)*

- Annex 1 - Form A Department Performance Accomplishment
- Annex 2 - Form A1 Details of Bureau/Office Performance Indicators and Accomplishments
- Annex 3 - Form B Key Programs and Projects
- Annex 4 - Form C Agency Targets and Accomplishments for Planning Tool Commitments
- Annex 5 - Form 1 Report on Agency Rating and Ranking
- Annex 6 – Master List of Agencies (with notes for APCPI requirement)
- Annex 7 - List of Priority Programs and Initiatives (as of March 2015)
- Annex 8 - List of Agencies with PT and EODB Commitments
- Annex 9 - Guideline on Scope of Operations Manual
- Annex 10 - Guideline on Transparency Seal
- Annex 11 - Guideline on PhilGEPS



## SUBIC BAY METROPOLITAN AUTHORITY

Bldg. 229, Waterfront Road, Subic Bay Freeport Zone, Philippines 2222  
Tel (6347) 252-4045/4419 Fax (6347) 252-4858



Certificate Number: AJA13/76628

November 17, 2015

**MR. ROBERT M. EBAL**  
State Auditor III  
OIC-Audit Team Leader  
Commission on Audit  
Subic Bay Metropolitan Authority  
Subic Bay Freeport Zone

**Subject : Submission of Report on Ageing of Cash Advance Liquidation**

Dear Mr. Ebal:

This is relevant to the DBM Memorandum Circular No. 2015-1 dated August 12, 2015 on the Grant of the **2015 Performance-Base Bonus (PBB)** wherein it is stated under Section 8.2-b of the said Circular that the timeline for FY2015 Implementation is as follows:

*“Agency concerned is required to submit Report on Ageing of Cash Advance Liquidation (with November 15, 2015 as cut-off) the deadline set forth of which is on or before December 1, 2015.”*

In compliance therewith, we are forwarding the said report for your validation and submission to the Commission on Audit Head Office.

Thank you.

Very truly yours,

**ROBERTO V. GARCIA**  
Chairman & Administrator

*Recd AND 11/19/15*