



	Title of Manual	Document No.	
	SYSTEM PROCEDURES MANUAL	QMS-03F3	
	Department/ Process Owner	Effective Date	
	PROPERTY MANAGEMENT DIVISION	December 29, 2021	
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	PRM CONTEXT DIAGRAM	0	September 30, 2020
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PRM-01F1	Memorandum Receipt	1	June 18, 2021
PRM-01F2	Inspection and Acceptance Report	1	June 18, 2021
PRM-01F3	Acknowledgment Receipt	1	June 18, 2021
PRM-01F4	Purchase Requisition	1	June 18, 2021
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PRM-01F7	Supplier Satisfaction Rating Survey	1	June 18, 2021
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PRM-01A1	Employee Ledger Card	1	June 18, 2021
PRM-02	INVENTORY OF FIXED ASSETS	2	September 3, 2021
PRM-03	DISPOSAL	1	June 18, 2021
PRM-03F1	Report of Waste Material	1	June 18, 2021
PRM-03F2	Inventory and Inspection Report of Unserviceable Properties	1	June 18, 2021
PRM-04	DONATION	1	June 18, 2021
PRM-05	PROCESSING OF PAYMENT	0	December 29, 2021

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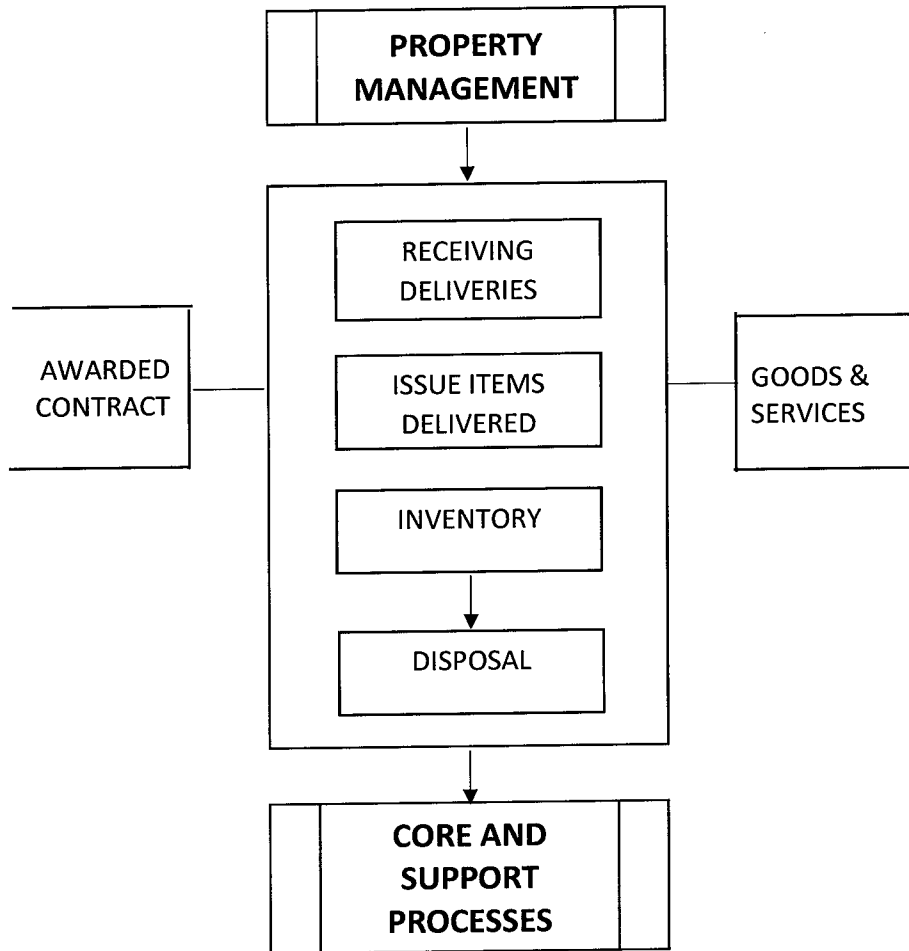
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0	-	New version of PNOC QMS; to include PNOC Energy Supply Base and PNOC Industrial Park.
1	Page 1	Insertion of additional form, change in effectivity date
2	Page 1	Change of effectivity date
3	Page 1 Pages 1-2	Added PRM-01F8 form Change of effectivity date
4	Page 1-2	Creation of System Procedures on processing of payment for goods delivered to head office and off-site offices Change of effectivity date

Prepared by	Reviewed by	Approved by
 J. T. Evangelista Process Owner	 L. G. G. Calaor Department Manager - Administrative Department	 E. B. Albaytar SVP Finance and Administrative Services



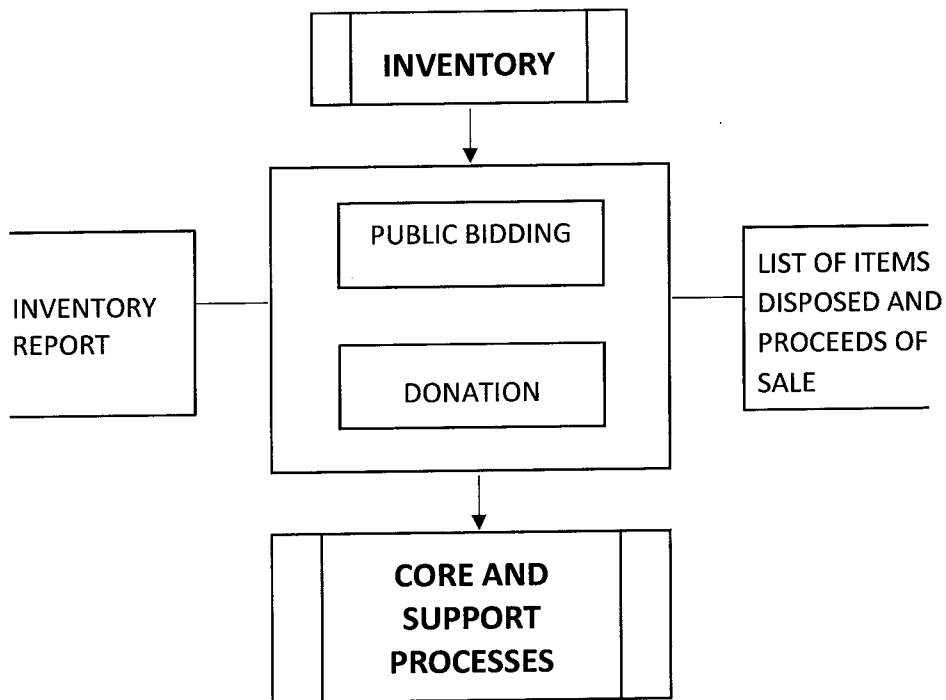
Context Diagram Property Management Division



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Context Diagram Property Management Division






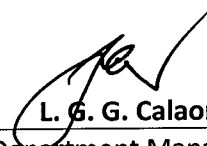
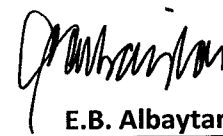
PHILIPPINE NATIONAL OIL COMPANY

Narrative:


1. Upon the delivery of the supplier for the item/services ordered, the Administrative Officer inspects and accepts/receives the item in accordance with the specifications, terms and conditions provided in the Purchase Order.
2. The Property Management Division receives and issues the items to the end-users and ensures accountability of items through the issuance of Memorandum Receipt (MR), Inventory Custodian Slips (ICS) or Acknowledgment Receipt (AR).
3. Equipment/Furniture and semi-expendable items should be properly tagged for easy identification.
4. The Property Management Division is also tasked to do the Annual Inventory of assets of PNOC to ensure that all assets are accounted for.
5. For assets that are considered Unrepairable, Junk, Obsolete, Waste, the Property Management Division tasked is to undertake the disposal according to the COA rules on disposal of Government property. This is done through donation to the other government or educational institutions, sales through Public Bidding or destruction.

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Rev. No.	Affected pages/ section	Revision History
<u>0</u>	-	New version of PNOC QMS; to include PNOC Energy Supply Base and PNOC Industrial Park.

Prepared by	Reviewed by	Approved by
 J. T. Evangelista Process Owner	 L. G. G. Calaor Department Manager- Administrative Department	 E.B. Albaytar SVP Finance and Administrative Services

MASTER COPY

	Title of Manual		Document No.	
	SYSTEM PROCEDURES MANUAL		PRM-01	
	Department/ Process Owner		Effective Date	
	PROPERTY MANAGEMENT DIVISION		June 18, 2021	
Title of Document		Revision No.	Page	
RECEIVING DELIVERIES		2	1 of 4	

1.0 Objective

Check compliance of items or services delivered against the specifications and requirements in the Purchase Orders.

2.0 Scope

This covers the receiving of deliveries to PNOC Head Office and issuance to proponent.


3.0 References

Government Accounting and Auditing Manual (GAAM)
Pertinent COA Circulars

ISO 9001:2015 Clause 8.4 Control of Externally Provided Products, Services and Processes

4.0 Definitions and Abbreviations


AR	Acknowledgement Receipt – form used to issue supplies to end-users
IAR	Inspection and Acceptance Report – form used signed by proponent, administrative officers and Chief Administrative Officer for every delivery that is accepted by PNOC
ICS	Inventory Custodian Slip – Per COA Circular 2005-002 - The ICS is used for the issuance of small tangible items with estimated useful life of more than one year but small enough to be considered as PPE
IR	Invoice Receipt for Property – Per GAAM Vol. II sec. 449 - The Invoice Receipt for Property is prepared when funds or properties are transferred from one accountable officer to another, or from an outgoing officer to his successor. This form shall invariably support the clearance to be issued to the relieved or outgoing officer
LPR	Local Purchase Requisition – form used to requests for supplies / materials or equipment
PEL	Plant and Equipment Ledger – Accounting ledger of Property and equipment
PO	Purchase Order – a contract between the government and the supplier / dealer for the delivery of supplies, subject to stipulations in the order (Procurement manual for LGU by GPPB)
PRM	Property Management Division
MR	Memorandum Receipt – Per GAAM Vol. II sec 444 - MR is used to cover issuance of Semi-expendable and non-expendable property carried in the equipment accounts, when issued for official use of officials and employees other than the regular property officer.

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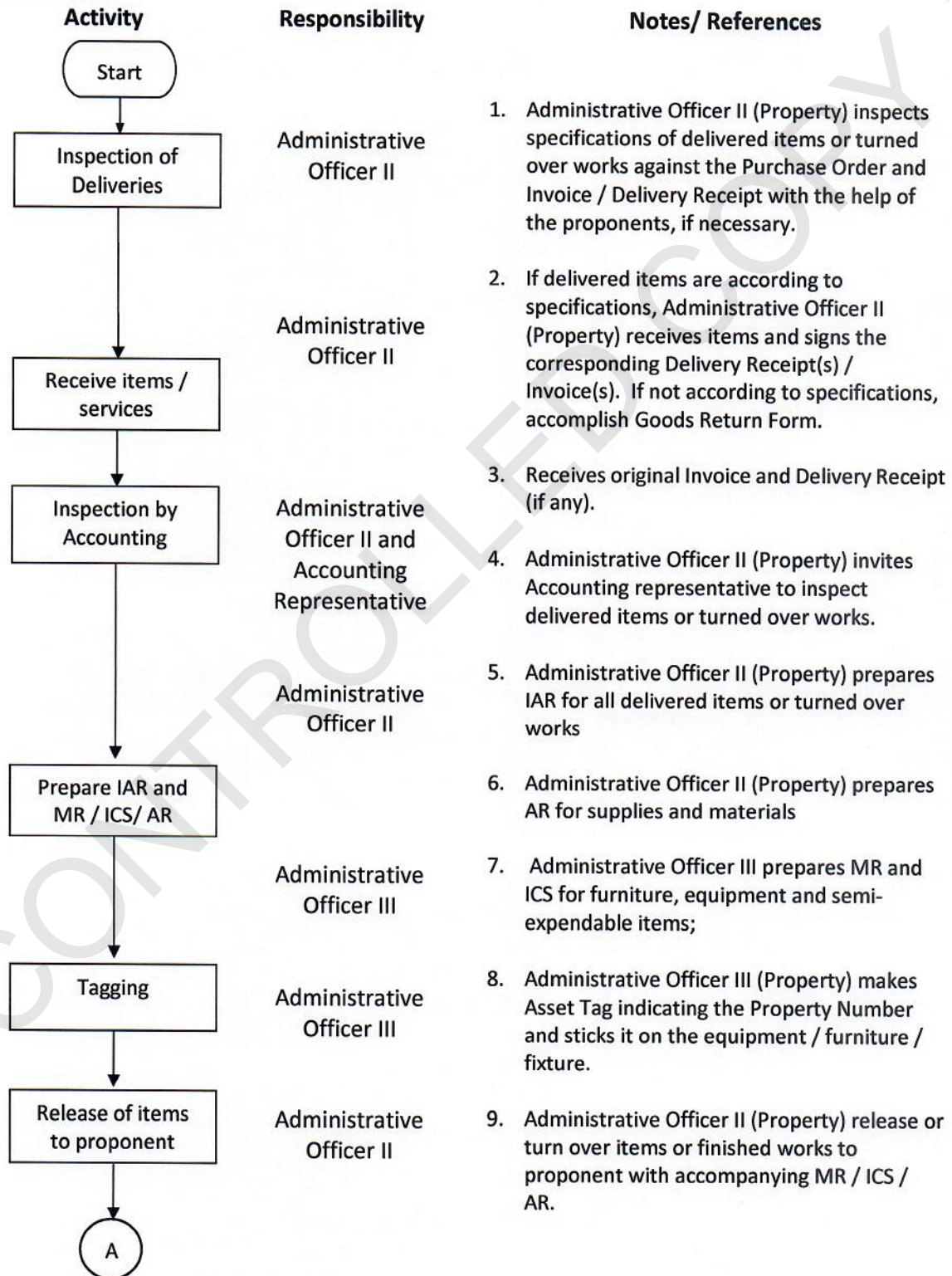
- RWM Report of Waste Materials – Per GAAM Vol. II sec. 439 - The RWM is used to report all waste materials previously taken up in the books as assets so that they may be properly disposed of and dropped from the accounts
- WOR Work Order Requisition – form used to requests for works or services


5.0 Policies and Guidelines

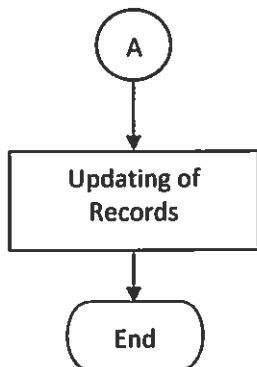
- 5.1 All items shall be delivered to the PNOC Head Office, except:
- 5.1.1 Bulky and heavy items such as equipment, machinery, big spare parts
 - 5.1.2 Items procured from suppliers closer to the site
- 5.2 Items for the sites shall be coordinated for transfer to site. Admin Officer III shall prepare all pertinent documents and include in the transfer. Follow up the signed documents from the proponent.
- 5.3 All deliveries must meet the specifications and requirements of PNOC, otherwise, these will be returned to supplier. Reject items delivered directly by supplier to the site shall be returned to same, otherwise returned to Property Management Division.

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6.0 Details



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Administrative
Officer III

10. Administrative Officer III (Property) files original MR/IR/ICS/AR in a folder where they are filed chronologically.

11. Administrative Officer III (Property) updates the Inventory list of Fixed Assets monthly using the MR/IRs (filed chronologically).

12. Administrative Officer III (Property) updates/ files the original MR/IR/ICS in the respective employee folder of MR/IR/ICS.

7.0 Records and Files Generated

- MR – Memorandum Receipts
- IAR – Inspection and Acceptance Report
- ICS – Inventory Custodian Slip
- AR – Acknowledgement Receipt




- ELC – Employee Ledger Card
- GRF – Goods Return Form

- LPR – Local Purchase Requisition
- PO – Purchase Order
- IR – Invoice Receipts
- WOR – Work Order Requisition

8.0 Attachments

Sample Forms

Rev. No.	Affected pages/ section	Revision History
0	-	New version of PNOC QMS; to include PNOC Energy Supply Base and PNOC Industrial Park.
1		Enrolment of additional form
2		Change of document code and effectivity dates

Prepared by	Reviewed by	Approved by
 M. J. Sanchez Process Owner	 L. G. G. Calaor Department Manager - Administrative Department	 E. B. Albaytar SVP Finance and Administrative Services

WORK ORDER REQUISITION

OP-988 (REV 03/92)

TO	DATE PREPARED	PROJECT CONTROL NO.
FROM (SECTION / DEPT / COMPANY)	ACCOUNTING CHARGE APPROPRIATION NO (IF CAPEX)	PLANNED START UP DATE
PROJECT TITLE	PROJECT LOCATION	PROJECT DURATION (IN CALENDAR DAYS)
	COST RANGE (PLS. CHECK) <input type="checkbox"/> P1,000 M & below <input type="checkbox"/> P1,001 M - P10,000 M <input type="checkbox"/> P10,001 M above	
PROJECT JUSTIFICATION		
SCOPE OF WORK		
PRINT NAME & SIGN / INDICATE DATE SIGNED		
REQUESTED BY (PROPONENT)	APPROVED BY (PER APPROVALS MANUAL)	

CONTROLLED COPY



PHILIPPINE NATIONAL OIL COMPANY

PNOC Building VI, Energy Center, Rizal Drive
 BGC, Taguig City
 TIN 000-169-191-000-VAT

PURCHASE ORDER

PY-716 (Rev 09/88)

SUPPLIER NAME AND ADDRESS	YOUR QUOTATION REFERENCE	PO No 298251
		REQUISITION NO.
DELIVER PROMPTLY TO	ABOVE PURCHASE ORDER AND REQUISITION NUMBERS MUST APPEAR ON ALL SHIPPING AND BILLING DOCUMENTS. THE COMMODITY CODE'S SHOWN BELOW MUST APPEAR ON ALL INVOICES AND SHIPPING LISTS, CAREFULLY READ AND FOLLOW ALL INSTRUCTIONS SHOWN AT THE BACK OF THIS PURCHASE ORDER.	DATE PO PREPARED
		ACCOUNTING CHARGES
		DOLLAR CONVERSION/AMOUNT
PAYMENT TERMS (UPON SUBMISSION OF ORIGINAL INVOICE & PO)		DELIVERY TERM

ORIGIN

ITEM NO.	COMMODITY CODE	UM	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
<div style="position: absolute; opacity: 0.3; font-size: 4em; transform: rotate(-45deg); pointer-events: none;"> CONTROLLED COPY </div>						

SUPPLIER ACCEPTANCE		REVIEW AND APPROVAL	
TERMS AND CONDITION ACCEPTED BY	DATE ACCEPTED	REVIEWED BY	
ORIGINAL PO RECEIVED BY	DATE RECEIVED	APPROVED BY	

PURCHASE REQUISITION

PY-722 (REV 08/88)

PAGE _____ of _____

Refer to Purchase Requisition Guidelines for Instructions before filling-up form

TO PURCHASING		BUYER	WANTED IN FIELD MONTH/DAY/YEAR	DATE REQUISITIONED MONTH/DAY/YEAR	REQUISITION NUMBER
CHARGE ACCOUNT CODE (XX-XXX-XXXX-XXX)	APP'N NUMBER	METHOD OF SHIPMENT <input type="checkbox"/> LAND <input type="checkbox"/> OCEAN <input type="checkbox"/> AIR	SHIP TO / SHIPPING MARKS / SPECIAL INSTRUCTION		
REQUISITIONING COMPANY/CODE					

REQUISITION TYPE

<input type="checkbox"/> REGULAR	<input type="checkbox"/> CONFIRMING PR	<input type="checkbox"/> BPO WITHDRAWAL
<input type="checkbox"/> REVISION MEMO	<input type="checkbox"/> INITIATING PR FOR BPO	BPO NUMBER _____


EMERGENCY LPR - TO BE FILLED BY PURCHASING ONLY

RELAYED BY	RECEIVED BY	DATE / TIME RECEIVED	TIME WANTED IN FIELD
REASON FOR EMERGENCY PURCHASE		WAIVER OF USUAL BIDDING PROCEDURE APPROVED BY (Purchasing Manager)	

ITEMS REQUESTED FOR PURCHASE (PROVIDE THREE SPACES BETWEEN ITEMS)

ITEM NO.	COMMODITY CODE	UM	DESCRIPTION	QUANTITY
<p style="font-size: 2em; opacity: 0.5; transform: rotate(-30deg);">CONTROLLED</p>				

PRINT NAME AND SIGN

REQUESTED BY	APPROVED BY 	NAME/EMPLOYEE NUMBER	NAME/EMPLOYEE NUMBER
--------------	---	----------------------	----------------------



AR no. _____

ACKNOWLEDGEMENT RECEIPT FOR SUPPLIES AND MATERIALS

COST CENTER: _____

DATE: _____

QTY	DESCRIPTION	UNIT COST	AMT.

ISSUED BY:

PRINT NAME & SIGN

RECEIVED BY:

PRINT NAME & SIGN



Date: _____

INSPECTION AND ACCEPTANCE REPORT

This is to certify that _____ has satisfactory
completed the delivery of _____
under Purchase Requisition / Work Order Number _____
and under the following terms and conditions:

Amount Billed : _____
Purchase Order no. : _____
Invoice no. : _____
Delivery Date : _____

We further certify that _____ has complied with
the Terms of Reference/Technical Specifications for the said requisition.

Proponent

Administrative Officer

OIC DC, Property Management Div

No.

**INVOICE RECEIPT FOR EQUIPMENT, SEMI-EXPENDABLE
AND NON-EXPENDABLE PROPERTY**

Office/Agency PHILIPPINE NATIONAL OIL COMPANY	Address PNOC-ENERGY CENTER, Rizal Drive, BGC	Date
--	---	------

QTY	UNIT	NAME AND DESCRIPTION	DATE ACQUIRED	PROPERTY NUMBER	SERIAL NO.	UNIT VALUE	TOTAL VALUE

REMARKS: to cancel MR nos.

INVOICE

RECEIPT

I CERTIFY that I have transferred to _____
(Name)
_____ the above listed items from PNOC.
(Designation)

I CERTIFY that I have received from _____
(Name)
_____ the above listed items from PNOC.
(Designation)

Name/Signature of Invoicing **Accountable Officer**

Name/Signature of **Receiving Accountable Officer**

Date: _____

Date: _____

INSTRUCTIONS:

- 1 This form shall be used when there is a transfer of property from one accountable officer to another among PNOC Employees
- 2 This form shall be prepared in four copies: the original and one extra copy, **to the PSMD (JTE)**, one copy to the invoicing officer and one copy to the receiving officer.

No.

MEMORANDUM RECEIPT FOR EQUIPMENT, SEMI-EXPENDABLE AND NON-EXPENDABLE PROPERTY

Office/Agency PHILIPPINE NATIONAL OIL COMPANY	Address PNOC Bldg. 6, Energy Center Rizal Drive, BGC	Date
--	---	------

I acknowledge to have received from _____
(Name of accountable Officer)
_____ the following property/ies which will be used in
Designation _____
_____ and for which I am accountable.
Dept. / Div. _____

QTY	UNIT	NAME AND DESCRIPTION	DATE ACQUIRED	PROPERTY NUMBER	SERIAL NO.	UNIT VALUE	ACQUISITION COST

REMARKS

PRINT NAME & SIGN	POSITION
-------------------	----------

Note: (GAAM vol. 2 sec. 444 : The original copy should be submitted to the property officer while duplicate shall be kept by the user of the property)

EMPLOYEE LEDGER CARD

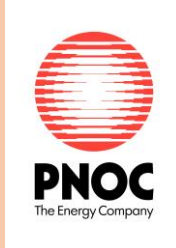
1/25/2016

Name: _____ Employee No. _____
Office: _____

<u>Description</u>	<u>AccountingTag</u>	<u>Property No</u>	<u>MR No</u>	<u>Location</u>
--------------------	----------------------	--------------------	--------------	-----------------

CONFORME: _____

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	SYSTEM PROCEDURES MANUAL	PRM-02	
	Department/ Process Owner	Effective Date	
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Title of Document	Revision No.	Page	
INVENTORY OF FIXED ASSETS	2	1 of 5	

1.0 Objective

1. Verify physical existence of recorded fixed assets.
2. Establish accountabilities by updating all existing Asset Tags, tagging all fixed assets, and updating Employees Ledger Card.
3. Reconcile and adjust recorded fixed assets vis-à-vis physical count.

2.0 Scope


This covers the Inventory Taking of PNOC Property, Plant and Equipment.

3.0 References

- 3.1 COA-PTTAF Manual on Disposal
- 3.2 COA-PTTAF Manual on Property Custodianship
- 3.3 COA Memorandums

4.0 Definitions and Abbreviations

AR	Acknowledgement Receipt – form used to issue supplies to end-users
DV	Disbursement Voucher –Per GAAM Vol II sec. 430 - DV is used by all government entities for all money claims
ELC	Employees Ledger Card - ELC is the list of all the semi-expendable and non-expendable accountabilities of an employee
ICS	Inventory Custodian Slip – Per COA Circular 2005-002 - The ICS is used for the issuance of small tangible items with estimated useful life of more than one year but small enough to be considered as PPE
IR	Invoice Receipt for Property – Per GAAM Vol. II sec. 449 - The Invoice Receipt for Property is prepared when funds or properties are transferred from one accountable officer to another, or from an outgoing officer to his successor. This form shall invariably support the clearance to be issued to the relieved or outgoing officer
LPR	Local Purchase Requisition – form used to requests for supplies / materials or equipment
MR	Memorandum Receipt – Per GAAM Vol. II sec 444 - MR is used to cover issuance of Semi-expendable and non-expendable property carried in the equipment accounts, when issued for official use of officials and employees other than the regular property officer
PEL	Plant and Equipment Ledger – Accounting ledger of Property and equipment

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PO	Purchase Order – a contract between the government and the supplier / dealer for the delivery of supplies, subject to stipulations in the order (Procurement manual for LGU by GPPB)
PRM	Property Management Division
RWM	Report of Waste Materials – Per GAAM Vol. II sec. 439 - The RWM is used to report all waste materials previously taken up in the books as assets so that they may be properly disposed of and dropped from the accounts
WOR	Work Order Requisition – form used to requests for works or services

Inventory Team is composed of the following:

1. Admin – Property Representative - act as inventory taker/counter
2. Accounting Representative - act as checker
3. Internal Control Office (ICO) Representative - act as witness
4. Commission on Audit (COA) Representative - act as witness

5.0 Policies and Guidelines

1. The employees of the Property Management Division are required to observe the principles of honesty and integrity at all times. Practices and activities, which conflict with and are detrimental to the best interest of the Company, will not be tolerated;
2. COA guidelines on accountabilities and property custodianship are implemented.

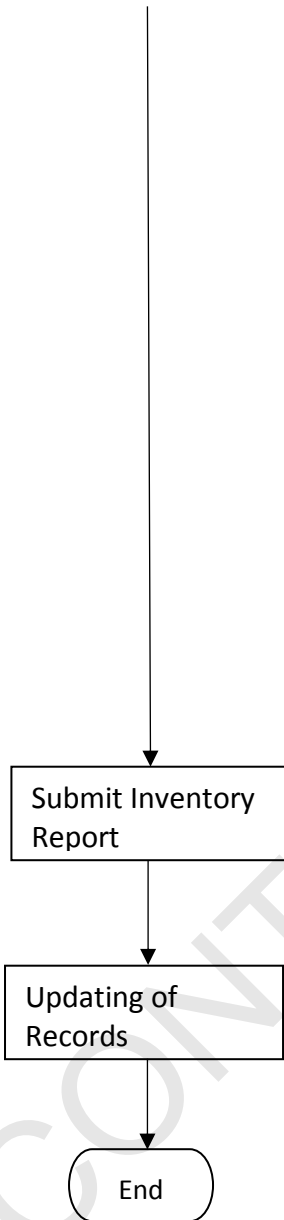
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6.0 Details

Activity	Responsibility	Notes/References
<p>Start</p> <p>Gathering of Data</p>	Administrative Officer II	<ol style="list-style-type: none"> The Inventory Team shall be provided a copy of the PEL, Inventory Sheets Form, and Employee Ledger Card. <p>Any transfer/cancellation of accountability initiated by offices other than Property Management Division (PRM) should be communicated to PRM for proper monitoring and documentation.</p>
<p>Inventory Taking</p>	Inventory Team	<ol style="list-style-type: none"> Using the prepared Inventory Sheet Form and Bar Code Scanner, the Team shall proceed with the actual physical count/scanning, per personnel/department/floor.
	Administrative Officer II	<ol style="list-style-type: none"> Upload and print scanned data or collate all inventory forms at the end of the day.
	Administrative Officer II /Administrative Officer III	<ol style="list-style-type: none"> For those assets without or with unreadable tags, Asset Tags shall be prepared and placed on the item. <p>Notes:</p> <ol style="list-style-type: none"> If fixed assets found/counted under the custody of the department but not recorded under the departments' PEL/ELC, it shall be checked against the record for reconciliation/proper identification of the actual location of the item. Assets listed in the PEL but not counted during the inventory shall be checked in the other departments/offices and the accountable employee. If the item is



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Administrative Officer III

Administrative Officer III

- c. Items found during the inventory but are not in the PEL shall be labeled as **Other Assets/Semi Expendable Assets**. This should also be recorded in a separate sheet for recording.
- d. Fixed Assets found/counted to be unserviceable/idle should also be recorded as **Unserviceable Assets**. Hence, this should be reported also in a separate sheet for proper disposition after the inventory.
- e. Assets listed in the PEL but not counted during the inventory shall be checked at the other departments/offices and the accountable employee's ledger (ELC). If the item is still not located, Memorandum will be made to accountable employee copy furnished their immediate head of office/department to present the unlocated item. If it is still unlocated, employee must Request for Relief from Accountability from COA for assets deemed **lost**.

5. Submit Inventory Report indicating the list of all items with remarks Unlocated / For Disposal

6. Update the Employee Ledger Cards (ELC) and prepare the necessary Memorandum Receipts (MR), Invoice Receipts (IR) or Inventory Custodian Slips (ICS) to update the records.

 PNOC <small>The Energy Company</small>	Title of Manual SYSTEM PROCEDURES MANUAL	Document No. PRM-02	
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7.0 Records and Files Generated




- Inventory Report


8.0 Attachments

Sample Forms

- MR – Memorandum Receipts
- IR – Invoice Receipts
- ICS – Inventory Custodian Slip
- AR – Acknowledgement Receipt
- RWM – Report of Waste Materials
- ELC – Employee Ledger Card
- LPR – Local Purchase Requisition
- WOR – Work Order Requisition
- PO – Purchase Order

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0	-	New version of PNOC QMS; to include PNOC Energy Supply Base and PNOC Industrial Park.
1	All	Change of document code and effectivity date
2	Page 3	Add under Note/Reference #1 : Any transfer/cancellation of accountability initiated by offices other than Property Management Division (PRM) should be communicated to PRM for proper monitoring and documentation

Prepared by	Reviewed by	Approved by
 A. M. V. Sales	 L. G. G. Calaor	 E. B. Albaytar
Process Owner	Department Manager - Administrative Department	SVP Finance and Administrative Services

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DISPOSAL		1	1 of 5	

1.0 Objective

Guidelines and procedures in the management of PNOC materials, supplies, equipment, furniture, fixture and spare parts. Its primary purpose is to provide a guide in accounting all PNOC supplies and movable assets procured by the Company in the course of its business operations and to determine the proper mode of disposal for unserviceable, junk, obsolete and other waste material according to the Rules of Disposal.

2.0 Scope

This covers the guidelines on disposal of unserviceable, junk, obsolete and other waste materials.

3.0 References


- 3.1 COA-PTTAF Manual on Disposal
- 3.2 COA-PTTAF Manual on Property Custodianship
- 3.3 COA Memorandums
- 3.4 PNOC Asset Monitoring & Disposal Manual (Old)
- 3.5 Guidelines and circulars from other Government institutions who issues guidelines and circulars related to Property Management / Disposal.

4.0 Definitions and Abbreviations

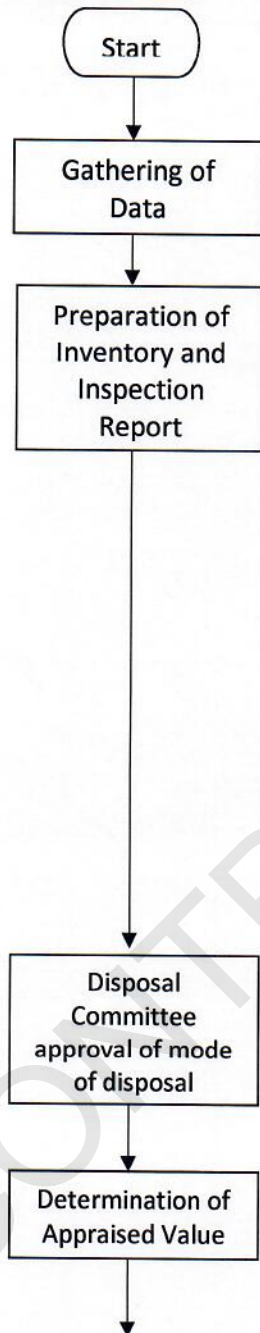
IIRUP	-	Inventory & Inspection Report of Unserviceable Property
Property	-	Property Management Division
RWM	-	Report of Waste Materials

5.0 Policies and Guidelines

1. As a general rule, public bidding or auction is the primary mode of disposal for company properties.
2. The Disposal Committee (DC) for PNOC items considered unserviceable, junk, obsolete and other waste materials and the Administrative Officers of the Property Management Division are required to observe the principles of honesty and integrity at all times. Practices and activities, which conflict with and are detrimental to the best interest of the Company, will not be tolerated;
3. Updates from the Commission on Audit (COA) and other government institutions through their Circulars and Guidelines will be implemented.

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6.0 Details Activity



Responsibility

Administrative Officer II

Chief Administrative Officer and Admin. Dept. Manager


Chief Administrative Officer and Disposal Committee

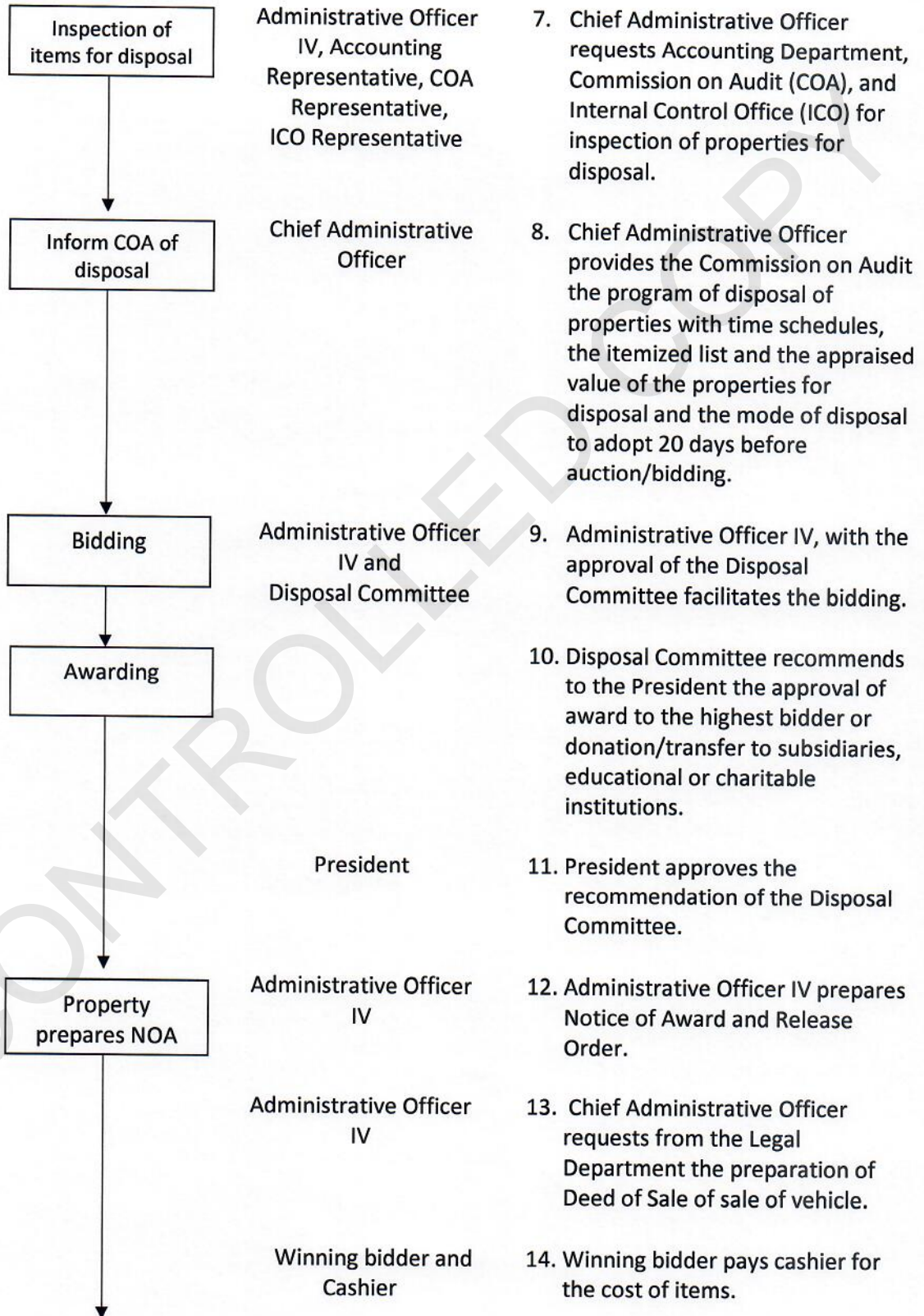
Disposal Committee


Notes / References

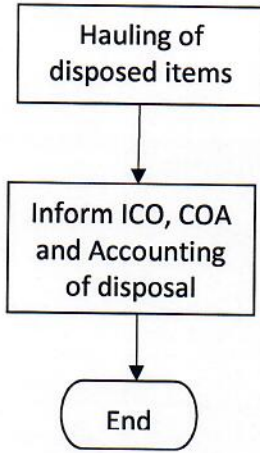
1. The Administrative Officer II (Property) prepares IIRUP for items recommended for disposal based on the Report of Waste Materials indicating the condition of the properties for disposal (Junk, Unrepairable or Obsolete).
2. The Chief Administrative Officer endorses the IIRUP to the Admin. Department Manager.
3. Admin. Department Manager recommends to the President for approval disposal of properties and the mode of disposition to adopt.
4. Upon approval of the President, Chief Administrative Officer presents IIRUP to the Disposal Committee for recommendation / disposition.
5. Disposal Committee approves mode of disposal of items:
 - a. Disposal thru public bidding
 - b. Donation
 - c. Destruction
6. The Disposal Committee determines the minimum bid price of the properties for disposal.

Note: The Appraised Value is based on a Third Party Appraisal report or from the Computation of The Appraised Value based on the Manual on Disposal by the Commission on Audit (COA).

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Administrative Officer IV

15. Administrative Officer IV releases Deed of Sale/Release Order to winning bidder.

Administrative Officer IV

16. Administrative Officer IV informs Accounting Dept., ICO and COA of disposal of items for record purposes.

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DISPOSAL		1	5 of 5	

7.0 Records and Files Generated

- List of properties for disposal
- Inventory and Inspection Report of Unserviceable Properties




8.0 Attachments


Sample Forms

RWM – Report of Waste Materials

IIRUP – Inventory and Inspection Report of Unserviceable Properties

Rev. No.	Affected pages/ section	Revision History
0	-	New version of PNOC QMS; to include PNOC Energy Supply Base and PNOC Industrial Park.
1		Change of document code and effectivity date

Prepared by	Reviewed by	Approved by
 J. T. Evangelista Process Owner	 L. G. G. Calaor Department Manager - Administrative Department	 E. B. Albaytar SVP Finance and Administrative Services

	Title of Manual		Document No.	
	SYSTEM PROCEDURES MANUAL		PRM-04	
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DONATION		1	1 of 4	

1.0 Objective

1. Disposal of unserviceable, junk, obsolete and other waste materials through donation.
2. Guidelines and procedures in the management of PNOC materials, supplies, equipment, furniture, fixture and spare parts. Its primary purpose is to provide a guide in accounting all PNOC supplies and movable assets procured by the Company in the course of its business operations and disposal for surplus, unserviceable, junk, obsolete, and other waste materials according to the Rules of Disposal particularly through donation.

2.0 Scope

This covers the guidelines on disposal through donation of surplus, unserviceable, junk, obsolete, and other waste materials.

3.0 References

- 3.1 COA-PTTAF Manual on Disposal
- 3.2 COA-PTTAF Manual on Property Custodianship
- 3.3 COA Memorandums, Guidelines and Circulars
- 3.4 PNOC Asset Monitoring & Disposal Manual (Old)
- 3.5 Guidelines and circulars from other Government institutions who issues guidelines and circulars related to Property Management / Disposal / Donation.

4.0 Definitions and Abbreviations

IIRUP	-	Inventory & Inspection Report of Unserviceable Property
PRM	-	Property Management Division
RWM	-	Report of Waste Materials


5.0 Policies and Guidelines

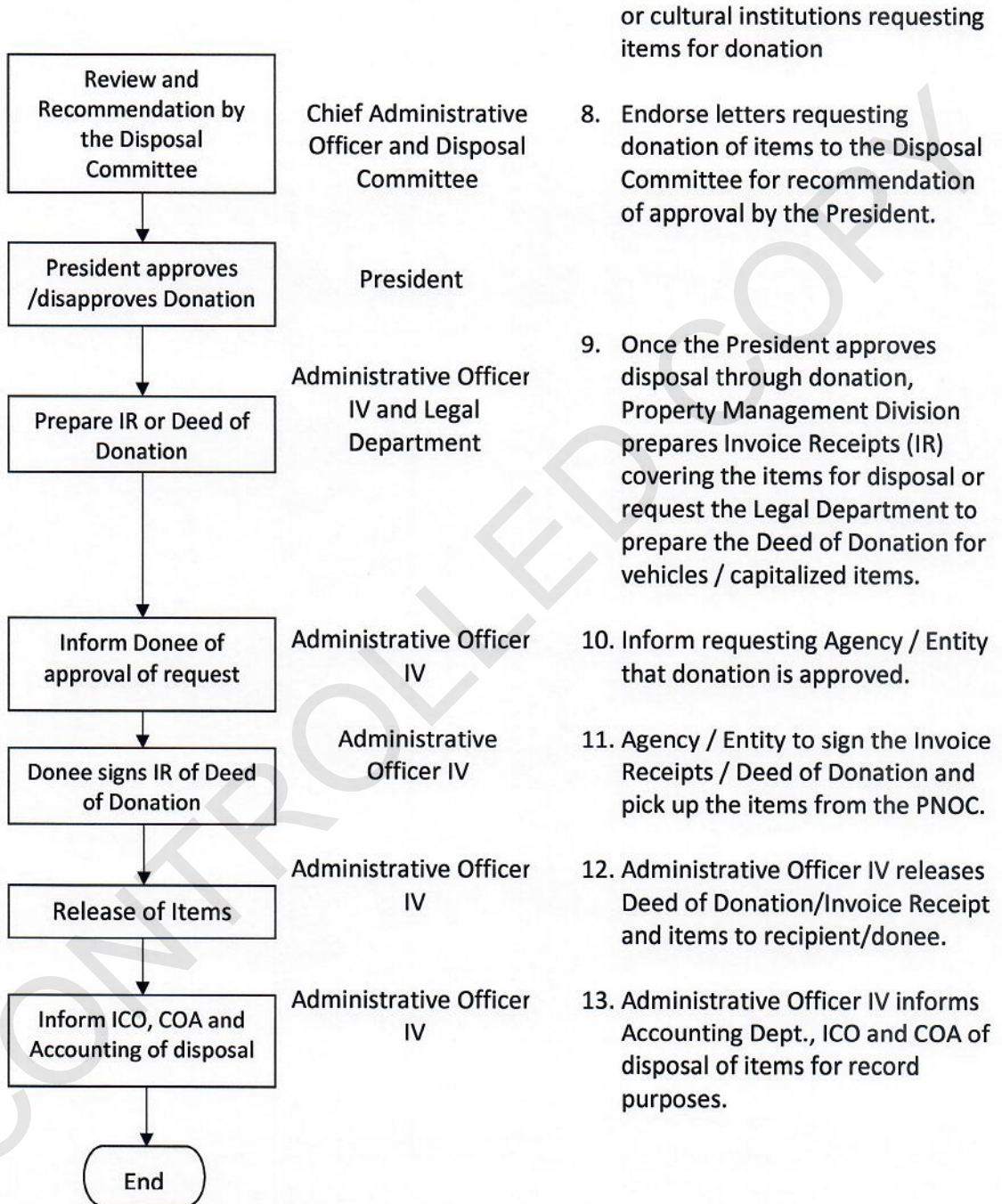
1. The Disposal Committee (DC) for PNOC items considered unserviceable, junk, obsolete and other waste materials and all the employees of the Property Management Division are required to observe the principles of honesty and integrity at all times. Practices and activities, which conflict with and are detrimental to the best interest of the Company, will not be tolerated;
2. Updates from the Commission on Audit (COA) and other government institutions through their Circulars and Guidelines will be implemented.




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6.0 Details	Activity	Responsibility	Notes / References
	Start	Administrative Officer II	
	Gathering of Data		
	Preparation of Inventory and Inspection Report	Chief Administrative Officer and Admin. Dept. Manager	1. The Administrative Officer II (Property) prepares IIRUP for items recommended for disposal based on the Report of Waste Materials indicating the condition of the properties for disposal (Junk, Unrepairable or Obsolete).
			2. The Chief Administrative Officer endorses the IIRUP to the Admin. Department Manager.
			3. Admin. Department Manager recommends to the President for approval disposal of properties and the mode of disposition to adopt.
		Chief Administrative Officer and Disposal Committee	4. Upon approval of the President, Chief Administrative Officer presents IIRUP to the Disposal Committee for recommendation / disposition.
	Inspection of items for disposal	Administrative Officer IV, Accounting Representative, COA Representative, ICO Representative	5. Chief Administrative Officer requests Accounting Department, Commission on Audit (COA) and Internal Control Office (ICO) for inspection of properties for donation at least 30 days before disposal of items.
	Inform other government agencies and institutions	Chief Administrative Officer and Mancom	6. Inform other government agencies including PNOC Subsidiaries, charitable, scientific, educational or cultural institutions that some items of PNOC are for donation.
	Receive and review letters requesting donation of items	Administrative Officer IV, Chief Administrative Officer	7. Receive letters from government agencies, PNOC Subsidiaries, charitable, scientific, educational

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7.0 Records and Files Generated

- Letters requesting for items for donation
- List of properties for disposal
- Inventory and Inspection Report of Unserviceable Properties




8.0 Attachments


Sample Forms

RWM – Report of Waste Materials

IIRUP – Inventory and Inspection Report of Unserviceable Properties

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PROCESSING OF PAYMENT		0	1 of 6	

1.0 Objective

To ensure payments are appropriately and timely processed to the correct supplier for the goods and services delivered.

2.0 Scope


This procedure covers the payment of all Purchase Orders (PO) and purchases through DBM-PS for supplies and materials, furnitures and equipment that have been received/delivered at PNOG Head Office and offsite offices.

3.0 References

Approvals Manual


4.0 Definitions and Abbreviations

AR	Acknowledgement Receipt – form used to issue supplies to end-users
IAR	Inspection and Acceptance Report – form used signed by proponent, Administrative Officers and Chief Administrative Officer for every delivery that is accepted by PNOG
ESB	Energy Supply Base
ICS	Inventory Custodian Slip – Per COA Circular 2005-002 - The ICS is used for the issuance of small tangible items with estimated useful life of more than one year but small enough to be considered as PPE
DR	Delivery Receipt
DV	Disbursement Voucher
LPR	Local Purchase Requisition – form used to request for supplies / materials or equipment
MR	Memorandum Receipt – Per GAAM Vol. II sec 444 - MR is used to cover issuance of Semi-expendable and non-expendable property carried in the equipment accounts, when issued for official use of officials and employees other than the regular property officer.
PCM	Procurement Management Division
PIP	PNOG Industrial Park
PO	Purchase Order – a contract between the government and the supplier / dealer for the delivery of supplies, subject to stipulations in the order (Procurement manual for LGU by GPPB)
PRM	Property Management Division
RWM	Report of Waste Materials – Per GAAM Vol. II sec. 439 - The RWM is used to report all waste materials previously taken up in the books as assets so that they may be properly disposed of and dropped from the accounts
SI	Sales Invoice
WO	Work Order Requisition – form used to requests for works or services

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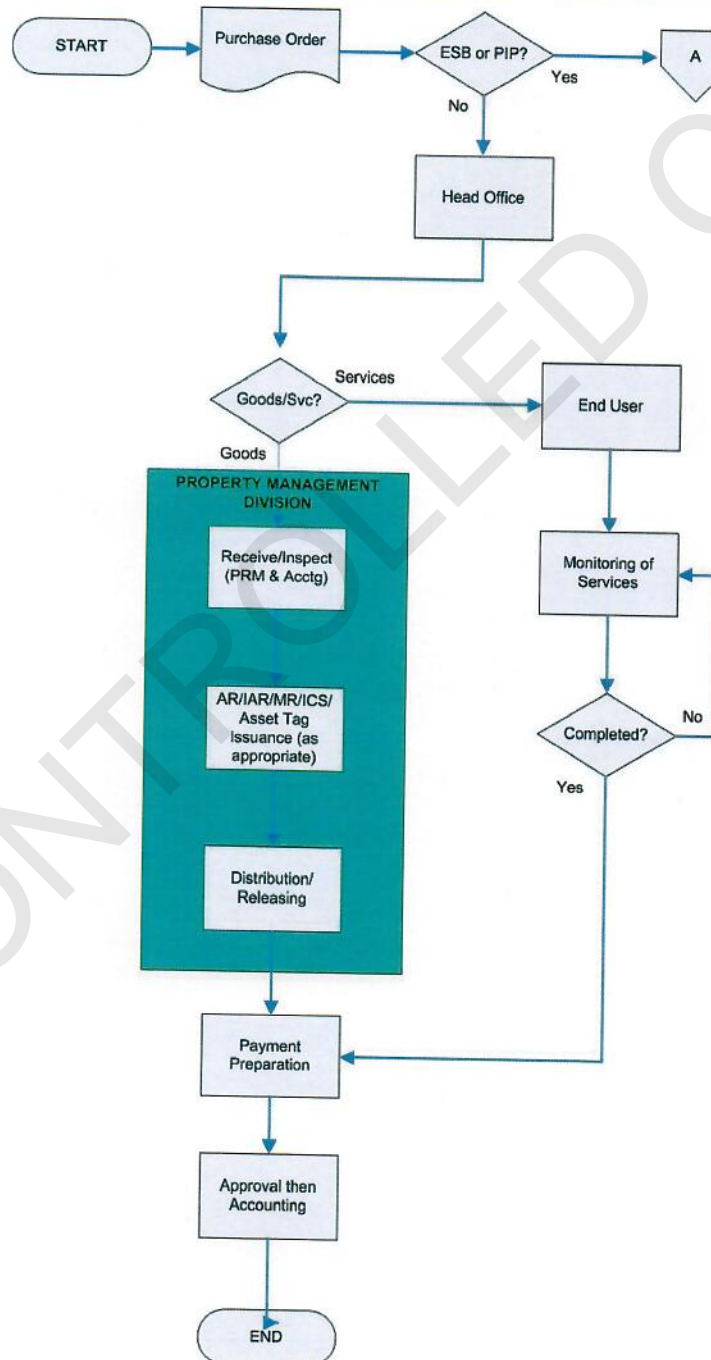
5.0 Policies and Guidelines

- 5.1 Monitoring and preparation of payment for Services that are contracted through the use of Payment Orders to be done by the proponent.
- 5.2 Checking the conformity of goods (furniture, equipment, supplies and materials) that are directly delivered to off-site offices, PNOC Industrial Park (PIP) and Energy Supply Base (ESB), and the monitoring of deliveries and preparation of payment documents shall be assigned to them.
- 5.3 Furniture, equipment, supplies and materials delivered to head office shall be checked, monitored and prepared for payment by the Property Management Division.
- 5.4 Items for the off-site offices that are delivered to head office shall be coordinated for transfer to site. Admin Officer shall prepare all pertinent documents needed for preparation of payment.

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6.0 Details:
Flowchart

Payment Procedure for Purchase Orders for Goods and Services Based on Location of Delivery

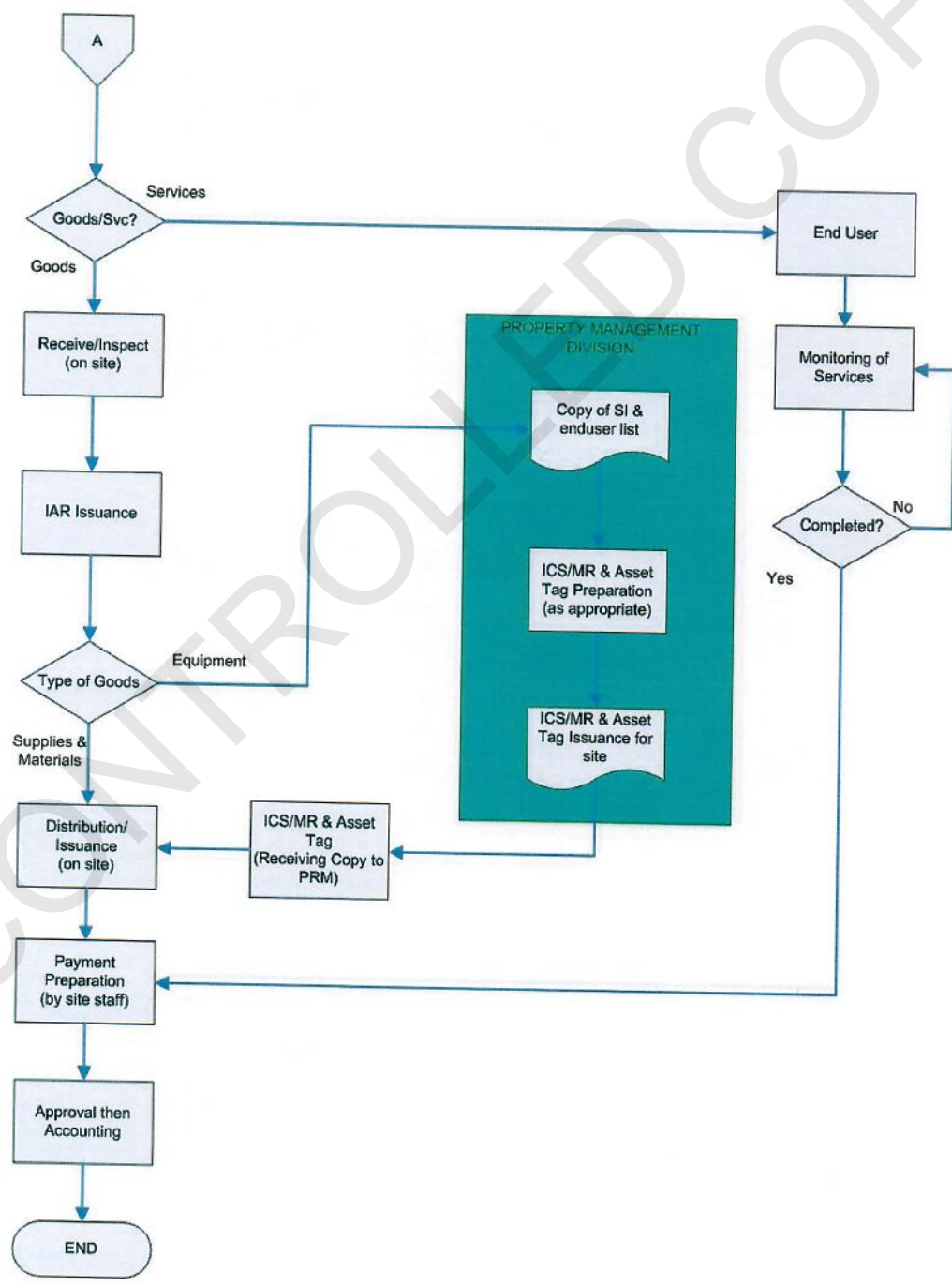


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**Payment Procedure for Purchase Orders for Goods and Services
Based on Location of Delivery
(ESB and PIP)**



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Responsibility

Notes / References

Payment Procedure for Goods and Services Based on Location of Delivery:

PNOC Head Office, BGC

Administrative Officer / Proponent

1. Administrative Officer (Property) receives and checks complete documentation of approved PO for delivery from PCM
 - Incomplete documentation will be returned to PCM

Administrative Officer

2. Administrative Officer (Property) receives/inspects delivery of goods, issues documentation necessary, and delivers items to the proponent.

Administrative Officer

3. Administrative Officer (Property) processes the payment for the supplier and prepares DV for approval of the Manager/SVP/President

Manager/SVP/President

4. Manager/SVP/President approves the DV to process payment per supplier/contractor.

Administrative Officer

5. Transmit approved DV with complete documentation to Accounting for processing of payment

Administrative Officer, Proponent / End-user

Energy Supply Base (ESB) and PNOC Industrial Park (PIP)

1. For furniture, equipment and semi-expendable items, the proponent (ESB/PIP) should give PRM a copy of PO, Sales Invoice and/or Delivery Receipt for preparation of MR/ICS and property tag
 - For items to be delivered to ESB/PIP, PCM shall transmit the original copy of PO and other pertinent documents directly to them.

Administrative Officer (PRM)


2. Administrative Officer (PRM) prepares MR/ICS and assigns/prints property tag and issues documents to proponent (ESB/PIP) for signature

ESB/ PIP Officer

3. Site staff affixes Property tag and distribute/Issue items to end-user/proponent together with the MR/ICS for signature

ESB/PIP Officer

4. Return the original signed copy of MR/ICS to PRM to establish accountability.

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7.0 Records and Files Generated

- AR – Acknowledgement Receipt
- DV – Disbursement Voucher
- IAR – Inspection and Acceptance Report
- ICS – Inventory Custodian Slip
- LPR – Local Purchase Requisition
- MR – Memorandum Receipts
- PO – Purchase Order
- WOR – Work Order Requisition

8.0 Attachments

Sample Forms

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