



Republic of the Philippines  
Department of Transportation  
**PHILIPPINE RAILWAYS INSTITUTE**



**PRI Office Order No. 15, series of 2022**

**Guidelines on the Collection of Fees and Charges for the  
Conduct of the Fundamental Training Course**



**WHEREAS**, the Department of Transportation (DOTr) is the primary policy, planning, programming, coordinating, implementing, regulating, and administrative entity of the executive branch of the Government on the promotion, development, and regulation of a dependable and coordinated network of transportation systems, as well as in the fast, safe, efficient, and reliable transportation services in the Philippines;

**WHEREAS**, Executive Order (EO) No. 96, series of 2019, otherwise known as "Establishing the Philippine Railways Institute (PRI) under the Department of Transportation as the Planning, Implementing, and Regulatory Agency for Human Resources Development in the Railways Sector", created the Institute as a research and training center under the DOTr;

**WHEREAS**, Section 1 of the said EO mandated the PRI to serve as the planning, implementing, regulating, and administrative entity for the development of human resources in the railway sector to ensure efficient, reliable, and safe railway transportation services;

**WHEREAS**, the PRI has the power to determine and collect reasonable fees, dues, or assessments relative to certification and accreditation, training, and services pursuant to Section 2 (g) of the same EO;

**WHEREAS**, DOTr Department Order (DO) No. 2020-005 or the EO's Implementing Rules and Regulations (IRR) or DOTr Department Order (DO) No. 2020-005 was later issued to discuss in detail the PRI's mandate, powers, and functions;

**WHEREAS**, Article III, Section 10 of the IRR provides that the PRI shall offer four (4) training courses: (1) Fundamental Training (FT) Course, (2) Refresher Training Course, (3) Capacity Development Training Course, and (4) Supervisory/Management Training Course;

**WHEREAS**, the FT Course aims to provide an industry-level understanding of the knowledge, skills, and attitude necessary in railway operations and maintenance (O&M), and shall focus on new railway personnel with direct O&M functions, including employees of third-party service providers (TPSPs) as endorsed by the railway operators (ROs) and other eligible persons as determined by the Institute;

**WHEREAS**, pursuant to Article III Section 11 of the same IRR, as a condition precedent in the issuance of certificates, all new railway personnel shall undergo and complete the FT Course that is specific to their respective functions;

**WHEREAS**, DOTr DO No. 2022-007, otherwise known as “An Order Amending Section 42 of DOTr DO No. 2020-005 and Prescribing the Schedule of Fees and Charges of the PRI for the conduct of the Fundamental Training Course without its own Facilities and Equipment, Issuance of Certificates of Competency and Train Driver’s ID, and Collection Thereof”, was issued and published, and became effective on 12 May 2022;

**WHEREAS**, a consequent internal guideline is necessary to guide the PRI personnel in collecting training fees and charges for the conduct of the FT Course, and ensure that proper payment and collection is made;

**NOW, THEREFORE, I, ANNELI R. LONTOC**, Officer-in-Charge - Executive Director (OIC-ED) of the PRI, by virtue of the powers vested in me, hereby order that the following rules and procedures be promulgated and adopted:

## **ARTICLE I**

### **Coverage**

This Order shall apply to all new railway O&M personnel employed by private ROs starting December 2020 onwards who shall undergo the FT Course to be conducted by the PRI, including those employees of TPSPs of both private and public ROs.

On the other hand, payment of training fees and charges for other eligible persons as determined by the Institute shall be settled by the private ROs and TPSPs after hiring the said person. Only then shall the person’s Certificate of Appearance be converted into a Certificate of Competency and the person be allowed to work for the RO or TPSP, whichever is applicable.

Finally, eligible trainees whose training fees and charges shall be funded by other National Government Agencies (NGAs) shall also be covered under this Order.

## **ARTICLE II**

### **Definition of Terms**

Whenever used in this Order, the following terms shall have the respective meanings hereafter set forth:

- a. Certificate of Competency – an official document specifying the competency in which the holder thereof is authorized to serve and is issued after completion of the FT Course;
- b. Fees and Charges – levies imposed by NGAs and government-owned or controlled corporations on the direct recipients of public goods and services



- they render in the exercise of their mandated regulatory and service delivery functions;
- c. Fundamental Training Course – also called the FT Course, is a training course that aims to provide an industry-level knowledge, skills, and attitude on railway O&M to new railway personnel, consisting of core, departmental, and specialized competencies;
  - d. New personnel – persons hired by the ROs less than six (6) months before the start of the conduct of the FT Course or those hired in December 2020 and onwards;
  - e. O&M – operations and maintenance of railway system facilities, particularly rolling stock, tracks and guideways, power supply, signaling, communications, automated fare collection, civil works, stations, and depot equipment;
  - f. PRI – the Philippine Railways Institute established under EO No. 96, s. 2019 and shall be known as the Institute in this DO;
  - g. Private Railway Operator – also called private RO in this Order, refers to a business entity which was granted a franchise to operate and maintain a railway infrastructure;
  - h. Public Railway Operator – also called public RO in this Order, refers to a unit of the Government responsible for operating and maintaining a public railway infrastructure; and
  - i. Third-party Service Provider – also called TPSP, is any entity that provides services to public or private ROs for a fee.

### ARTICLE III

#### Fees and Charges

Pursuant to Section 4 of DOTr DO No. 2022-007, the following shall be collected prior the conduct of FT Course:

#### A. Onsite Training Fees

The following training fees shall be collected for the FT Course conducted online:

Competency	Training Fee
<i>Train Drivers</i>	
Commercial Train Driving	PHP 25,935.00
Non-Commercial Train Driving	
<i>Non-Train Drivers</i>	
Fare and Ticketing Management	PHP 24,615.00
Passenger Management	

Tracks and Guideways Maintenance	
Buildings and Facilities Maintenance	
Signaling and Communications Maintenance	
Power Supply and Distribution Maintenance	
Rolling Stock Maintenance	

However, the RO or TPSP may provide its trainees with its own Personal Protective Equipment (PPE) (e.g., vest, hard hat, safety shoes and bunny suit or medical suit), in which case, the **PHP 1,850** covering the expenses of the same shall be deducted from the training fee. Provided that, the said PPEs are: (1) compliant with the standards of the Department of Labor and Employment, Department of Trade and Industry, or other relevant regulatory agencies, and (2) appropriate for the activities to be conducted as determined by the PRI. Provided, further, that the same shall be communicated by the RO or TPSP in a formal written notice to the PRI’s Executive Director (ED).

**B. Online Training Fees**

In instances where the training course is conducted online, Section 4 (A) of DOTr DO No. 2022-007 states that meals amounting to **PHP 16,200** per trainee shall be deducted from the training fee. As such, the fee for the online training shall be as follows:

Competency	Training Fee
<i>Train Drivers</i>	
Commercial Train Driving	PHP 9,735.00
Non-Commercial Train Driving	
<i>Non-Train Drivers</i>	
Fare and Ticketing Management	PHP 8,415.00
Passenger Management	
Tracks and Guideways Maintenance	
Buildings and Facilities Maintenance	
Signaling and Communications Maintenance	
Power Supply and Distribution Maintenance	
Rolling Stock Maintenance	



C. Other Charges

The following charges shall also be collected prior to the start of the training course for the issuance of the train driver’s ID and Certificates of Competency:

Document	Fee
Train driver’s ID	PHP 50.00
Certificate of Competency	PHP 25.00

These charges shall also be applicable in cases of lost IDs and certificates, and renewal of the same.

ARTICLE IV  
Payment Process

The following process shall be followed in the collection and payment of the training fees and charges:

- a. The Online Training Application Form (OTAF) shall be accomplished and submitted by the ROs, TPSPs, and other eligible persons at least two (2) weeks prior to the conduct of the scheduled FT Course cycle.
- b. If accepted, a Training Fee Assessment Sheet (TFAS), attached herein as *Annex A*, shall be issued by the PRI’s Coordination Committee within five (5) working days from the submission of the accomplished OTAF.
- c. Once the TFAS is received, the ROs and TPSPs’ official representatives must proceed to the payment. All payments must be made and received seven (7) calendar days prior to the conduct of the scheduled FT Course cycle. Payment shall be made through any of the following options:

1. Over the Counter

Payment of fees may be settled in the DOTr’s Central Office located at Apo Court along Sergio Osmeña Sr, Zone, Clark Freeport, Mabalacat, Pampanga. The DOTr-Accounting Division shall prepare an Order of Payment, attached herein as *Annex B*, relative to the issued TFAS. Thereafter, exact payment shall be made through the DOTr-Cashier and an Official Receipt (OR) shall be issued. After payment, a scanned copy of the OR shall be sent to the Training Division (TD) through their email address at [td.pri@dotr.gov.ph](mailto:td.pri@dotr.gov.ph) with the subject format, “Surname\_FT Course Payment”. A photocopy of the OR shall still be presented on the first day of the conduct of the FT Course to the TD.

## 2. Bank Deposit

Payment of fees may also be made through bank deposit/online money transfer to the DOTr's bank account, as follows:

Account Name	:	Department of Transportation
Type of Account	:	Current Account
Account Number	:	6067-581-1
Bank Branch	:	DBP Clark Branch
DOTr TIN	:	000-864-098-000

Thereafter, the concerned trainee shall send a copy of the deposit slip or any proof of the online money transfer (e.g., screenshot, email) to the TD through their email address at [td.pri@dotr.gov.ph](mailto:td.pri@dotr.gov.ph) with the subject format, "*Surname\_FT Course Payment*". The TD's Coordination Committee shall, in turn, issue an Acknowledgment Receipt (AR), attached herein as *Annex C*, upon validation of the same. A copy of the AR shall still be presented on the first day of the conduct of the FT Course to the TD.

## 3. Modified Direct Payment Scheme

In line with strengthening the partnership between the PRI and other NGAs, other eligible trainees who are recommended/sent to participate in the FT Course and whose training fees and charges shall be funded by the NGAs shall follow the Modified Direct Payment Scheme (MDPS) Due Creditors/Payees of All NGAs<sup>1</sup>.

As such, fees and charges for other eligible trainees funded by NGAs shall be settled upon the Coordination Committee's issuance of a bill statement attached to the TFAS through letter correspondence, whether hard copy or electronic copy. Check payments or a List of Due and Demandable Accounts Payables-Advice to Debit Account (LDDAP-ADA) is preferred and made payable or credited to the DOTr's bank account, as follows:

Account Name	:	Department of Transportation
Type of Account	:	Current Account
Account Number	:	6067-581-1
Bank Branch	:	DBP Clark Branch
DOTr TIN	:	000-864-098-000

Thereafter, the NGA representative/s shall send a copy of the bank-validated deposit slip or LDDAP-ADA with a list of the trainees to

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<sup>1</sup> Department of Budget and Management Circular Letter No. 2018-14, dated 28 December 2018



the TD through their email address at [td.pri@dotr.gov.ph](mailto:td.pri@dotr.gov.ph) with the subject format, "Agency\_FT Course Payment". The TD's Coordination Committee shall, in turn, issue an AR upon validation of the same. A copy of the AR shall still be presented on the first day of the conduct of the FT Course to the TD.

- d. The Coordination Committee shall coordinate with the DOTr-Accounting Division to verify and/or ensure that payment was, indeed, made. On or before the 5th day of the month, the Coordination Committee shall also prepare and submit to the DOTr-Accounting Division a duly certified and correct Monthly Report of Collections (MRC), attached herein as *Annex D*, with copies of the issued TFAS and ARs as supporting documents.
- e. Upon determination by the PRI, late payments may be accommodated due to valid reasons. Provided, that, such late payment notice and/or promissory note is in writing and addressed to the PRI's ED, copy furnished the Chief of the TD.

Provided, further, that the settlement of late payments shall be made prior to the completion of the FT Course cycle. Any RO or TPSP or NGA that is unable to pay training fees and charges shall result in denying the personnel's opportunity to take the written and practical Comprehensive Examinations.

Attached herein as *Annex E* is the process flow for easier reference.

## **ARTICLE V**

### **Cancellation and Non-Attendance Policy**

Cancellation requests to participate in the conduct of FT Course shall not be accommodated. Thus, any payment made in accordance with Articles III and IV of this Order shall not be refundable nor creditable for any reason whatsoever. Consequently, the trainee's non-attendance beyond the allowable hours of absences resulting in his/her disqualification to continue the training course shall not result in a refund.

## **ARTICLE VI**

### **Transfer Policy**

A paid training slot that was appropriated to a trainee may be transferred to another upon submission of a written request at least seven (7) calendar days prior to the scheduled FT Course cycle. The aforesaid written request shall be addressed to the PRI's ED, copy furnished the TD Chief. Transfer requests made less than seven (7) calendar days prior to the scheduled FT Course cycle shall no longer be entertained by the PRI.

**ARTICLE VII**  
**Program Cancellation and Merger**

The PRI reserves the right to cancel or merge training courses or activities that do not meet the required minimum number of trainees pursuant to the relevant FT Course Circular. In case of merged training courses or activities, that with the lower number of confirmed trainees shall be canceled. Consequently, in the event that the number of confirmed trainees for a cycle has been reached, the PRI shall have the right to decline additional nominees.

**ARTICLE VIII**  
**Amendment**

Amendment to any provision of this Order shall undergo legal review to ensure its compliance with the EO no. 96 s., 2019, DOTr DO No. 2020-005 or the IRR, DOTr DO No. 2022-0007, and existing accounting rules and regulations.

**ARTICLE IX**  
**Separability Clause**

If, for any reason, any section or provision of this Order is declared unconstitutional or invalid, the other sections or provisions hereof not affected by such declaration shall remain in full force and effect.

**ARTICLE X**  
**Effectivity Clause**

This Order shall take effect immediately upon its issuance.

  
**ANNELIR LONTOC, CESO I**  
Undersecretary, DOTr and   
OIC - ED, Philippine Railways Institute





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF TRANSPORTATION  
PHILIPPINE RAILWAYS INSTITUTE  
Training Division



## TRAINING FEE ASSESSMENT SHEET

No.: PRI-TD-F-XXX-YYYY-MM-SSSS-S

1 of 1

**Please do not settle this training fee assessment sheet if the training application form is not attached.**

Fee and Charges		Amount Breakdown	
<b>Type of Training</b>		<b>Type of Training</b>	
Onsite Training (Train Drivers)	PHP 25,935.00		
Online Training (Train Drivers)	PHP 9,735.00		
Onsite Training (Non-Train Drivers)	PHP 24,615.00		
Online Training (Non-Train Drivers)	PHP 8,415.00		
<b>Others</b>		<b>Others</b>	
Training Certificate	PHP 25.00	Training Certificate	
Train Driver's ID	PHP 50.00	Train Driver's ID	
<b>PPE covered by Trainee (applicable only for Onsite Training)</b>		<b>PPE covered by Trainee (applicable only for Onsite Training)</b>	
Vest, hard hat, safety shoes and bunny suit or medical suit	PHP 1,850.00 (amount to less)	Covering own PPE shall be communicated by the trainee, RO, or TPSP in a formal written notice to the PRI's Executive Director (ED).	(amount to less)
<b>Payment Due Date:</b>		<b>Total Amount Due:</b>	
Assessed by:		Reviewed by:	Certified True and Correct by:
FULL NAME		FULL NAME	FULL NAME
Member, Coordination Committee		Head, Coordination Committee	Chief, Training Division
Date		Date	Date
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DEPARTMENT OF TRANSPORTATION  
PHILIPPINE RAILWAYS INSTITUTE  
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No.: PRI-TD-F-XXX-YYYY-MM-SSSS-S

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<b>Others</b>		<b>Others</b>	
Training Certificate	PHP 25.00	Training Certificate	
Train Driver's ID	PHP 50.00	Train Driver's ID	
<b>PPE covered by Trainee (applicable only for Onsite Training)</b>		<b>PPE covered by Trainee (applicable only for Onsite Training)</b>	
Vest, hard hat, safety shoes and bunny suit or medical suit	PHP 1,850.00 (amount to less)	Covering own PPE shall be communicated by the trainee, RO, or TPSP in a formal written notice to the PRI's Executive Director (ED).	(amount to less)
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Account Number	:	6067-581-1
Bank Branch	:	DBP Clark Branch
DOTr TIN	:	000-864-098-000



Control Number: \_\_\_\_\_

Original - Cashier  
Duplicate - Accounting Division

**COLLECTION ORDER**  
**(General Circular No. 230)**

**Department of Transportation**  
**APO Court Cor. Osmena Street**  
**Clark Free Port Zone**

Date: \_\_\_\_\_

To: Cashier

Please issue your Receipt for the Amount of \_\_\_\_\_

In favor of \_\_\_\_\_

Address \_\_\_\_\_

Purpose \_\_\_\_\_

Attached hereto is the money in:

Cash \_\_\_\_\_

Money Order \_\_\_\_\_

Treasury Warrant No. \_\_\_\_\_

**Official Receipt Issued**

Number \_\_\_\_\_ Date \_\_\_\_\_

Distribution/(Fund Cluster):

Acct. Code (OR):

Acct. Code (Deposit)

Check No. (Refund):

ALOBS No.

Cash Flow Code:

Deposit to Bank Acct No.:

**EDNA C. TAPAR**

Chief, Accounting Division

**NOTE TO CASHIER**

Pls. forward duplicate copy to the Accounting Division after indicating therein the OR # and date of collection for guidance and reference.

Control Number: \_\_\_\_\_

Original - Cashier  
Duplicate - Accounting Division

**COLLECTION ORDER**  
**(General Circular No. 230)**

**Department of Transportation**  
**APO Court Cor. Osmena Street**  
**Clark Free Port Zone**

Date: \_\_\_\_\_

To: Cashier

Please issue your Receipt for the Amount of \_\_\_\_\_

In favor of \_\_\_\_\_

Address \_\_\_\_\_

Purpose \_\_\_\_\_

Attached hereto is the money in:

Cash \_\_\_\_\_

Money Order \_\_\_\_\_

Treasury Warrant No. \_\_\_\_\_

**Official Receipt Issued**

Number \_\_\_\_\_ Date \_\_\_\_\_

Distribution/(Fund Cluster):

Acct. Code (OR):

Acct. Code (Deposit)

Check No. (Refund):

ALOBS No.

Cash Flow Code:

Deposit to Bank Acct. No.:

**EDNA C. TAPAR**

Chief, Accounting Division

**NOTE TO CASHIER**

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF TRANSPORTATION  
PHILIPPINE RAILWAYS INSTITUTE  
Training Division



## ACKNOWLEDGEMENT RECEIPT

No.: PRI-TD-F-XXX-YYYY-MM-SSSS-S

1 of 1

### Philippine Railways Institute's Copy

Date & Time	:	
Agency Name	:	
Name of Payor	:	
Particulars	:	
Amount	:	

### Deductions

Service Charge (if applicable)	:	
Tax (if applicable)	:	
Total Amount	:	
Training Fee Assessment Sheet (TFAS) Number	:	

\*\*\* Nothing follows \*\*\*

Verified by:	Reviewed by:	Certified True and Correct by:
<b>FULL NAME</b> Member, Coordination Committee Date	<b>FULL NAME</b> Head, Coordination Committee Date	<b>FULL NAME</b> Chief, Training Division Date

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Training Division



## ACKNOWLEDGEMENT RECEIPT

No.: PRI-TD-F-XXX-YYYY-MM-SSSS-S

1 of 1

### Trainee's Copy

Date & Time	:	
Agency Name	:	
Name of Payor	:	
Particulars	:	
Amount	:	

### Deductions

Service Charge (if applicable)	:	
Tax (if applicable)	:	
Total Amount	:	
Training Fee Assessment Sheet (TFAS) Number	:	

\*\*\* Nothing follows \*\*\*

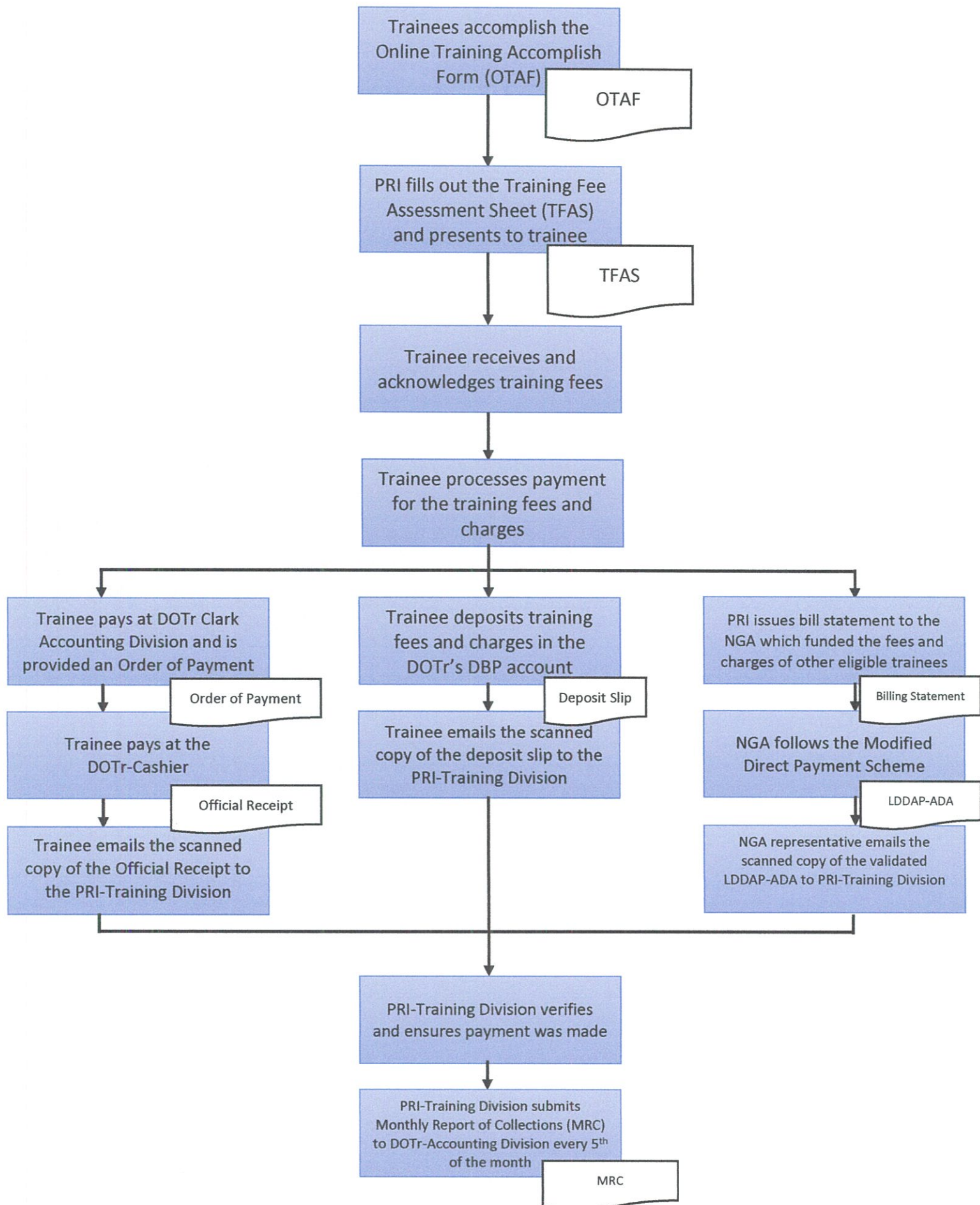
Verified by:	Reviewed by:	Certified True and Correct by:
<b>FULL NAME</b> Member, Coordination Committee Date	<b>FULL NAME</b> Head, Coordination Committee Date	<b>FULL NAME</b> Chief, Training Division Date

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
BONCODIN HALL, GENERAL SOLANO STREET, SAN MIGUEL, MANILA



**CIRCULAR LETTER**

No. 2018 - 14  
December 28, 2018

**TO :** All Heads of Departments/Agencies/State Universities and Colleges and Other Offices of the National Government, Budget Officers and Heads of Accounting Units, COA Auditors, Heads of Modified Disbursement System - Government Servicing Banks (MDS-GSBs), and All Others Concerned

**SUBJECT :** Updated Guidelines in the Implementation of the Modified Direct Payment Scheme (MDPS) Due Creditors/Payees of All National Government Agencies (NGAs)

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**1.0 BACKGROUND**

DBM Circular Letter No. 2013-16, dated December 23, 2013, mandated the NGAs to use the Expanded Modified Direct Payment Scheme (ExMDPS) for payment of Accounts Payables (A/Ps) due creditors/payees of all National Government Agencies/ Operating Units (NGAs/OUTs) and the use of the List of Due and Demandable Accounts Payables – Advice to Debit Account (LDDAP-ADA) as an accountable form under the ExMDPS.

The Circular expanded the coverage to include all departments/agencies/operating units and all types of creditors. Under this scheme, direct payment to the creditor's account is effected by MDS-GSBs chargeable against the Notice of Cash Allocation (NCA) credited under MDS sub-accounts of NGAs starting January 1, 2014 and was deferred to March 1, 2014 following the issuance of DBM Circular Letter No. 2013-16 A, dated February 6, 2014.

The Bureau of Treasury (BTr) issued Treasury Circular No. 3-2018 on the handling of the LDDAP-ADA by the NGAs and GSBs whereby processing can only be done if both the LDDAP-ADA and the covering Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE), the document equivalent to Advice of Check Issued and Cancelled (ACIC) are both submitted.

- 3.4 Creditors/suppliers who cannot be conveniently nor practicably be paid using the ADA as determined by the Agency Head, may continue to be paid through issuance of MDS checks or cash. These accounts include:
  - 3.4.1 Small value creditors/payees with claims during the year costing P10,000 and below, e.g., government scholars, recipients of DOLE's Special Program for the Employment of Students (SPES)
  - 3.4.2 Creditor/payee of the agency with non-regular transaction or one time transaction during the year, e.g., Right-of-Way claimants, relocation expenses for informal settlers and others
  - 3.4.3 Companies which are not authorized, per their internal policy, to open current accounts in addition to their existing accounts.
- 3.5 All NGAs are reminded of Treasury Circular No. 01-2014 dated May 20, 2014 which requires prior clearance from the Bureau of Treasury (BTr) before purchase of MDS checks from the servicing MDS-GSB.
- 3.6 NGAs shall observe existing guidelines on the submission of Checks Issued and Cancelled (ACIC) for transactions paid through MDS Checks.
- 3.7 As a general rule, the MDS-GSB shall effect payment of A/Ps to the individual accounts of creditors within the next two (2) banking days after receipt of the LDDAP-ADA and SLIIE.
  - 3.7.1 Exemptions from the two (2) banking days crediting through LDDAP ADA and SLIIE shall be allowed for:
    - 3.7.1.1 payroll fund except pension benefits, to facilitate payments of salaries and other personnel benefits, and professional services rendered under job order and contract of service status.
    - 3.7.1.2 cash advances in 4.1.2.2
  - 3.7.2 Since GSBs designate a cut-off time, receipt of LDDAP-ADA and SLIIE after said time, shall be considered submission on the following day.
- 3.8 Consistent with accounting and auditing rules and regulations, the NGAs are reminded to require their creditors to issue Official Receipts (ORs) or Sales Invoice as evidence of receipt of payment through LLDAP-ADA and SLIIE or MDS check. However, in



instances where supply of goods are ON CREDIT and the required Sales Invoice are issued upon delivery of goods, supplemental/secondary receipts such as Acknowledgement Receipt or Collection Receipt are issued upon collection of account following Revenue Regulations No. 18-2012.

- 3.8.1 In case the supplier/contractor failed to submit OR or sales invoice, the list of bank-validated ADA shall be attached to the DV as proof of payment.
  - 3.8.2 In the case of supplier/contractor maintaining accounts outside the agency's MDS-GSB where corresponding bank charges are paid by the supplier/contractor as remitter (as deduction from the amounts transferred to their accounts), the OR or Sales Invoice to be issued by the creditor concerned shall correspond to the gross amount.
  - 3.8.3 Non-issuance of OR or Sales Invoice by the contractor/supplier shall be reported to the BIR as violation of regulations
- 3.9 The posting at respective agency websites of the Agency's established procedures in processing APs as indicated in its Citizen's Charter, e.g., flowchart including the timelines.

#### 4.0 SPECIFIC GUIDELINES

- 4.1 The processing of ADA shall be streamlined as follows:
  - 4.1.1 NGAs/OU's shall use the existing List of Due and Demandable Accounts Payable – Advice to Debit Account (LDDAP-ADA) and the Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE) forms, attached as Annex A, to be prepared by the Accounting Division, Certified Correct by the Chief Accountant/Head of Accounting. These documents shall be approved by the Cashier or the Agency Head or his/her authorized signatories, similar to the signatories of the MDS checks (consistent with the Government Accounting Manual (GAM) - Sec. 56. Procedures for Disbursements through LDDAP-ADA).
    - 4.1.1.1 Disbursement Vouchers (DVs) duly processed and certified correct by the Chief Accountant or equivalent personnel and approved for payment by authorized signatory, shall be attached to the LDDAP-ADA.
    - 4.1.1.2 Based on the approved DVs, the Cashier or Head of Cash Div. shall approve the LDDAP-ADA and SLIIE. In order to avoid delays in

crediting of funds, the Cashier shall ensure the accuracy of the data, i.e., creditor's name, bank account number/branch, invoice number/reference number, etc. to be reflected therein based on the bank validated Letter of Introduction (LOI) submitted by the creditor or from the agency database or registry of creditors, if available.

4.1.1.3 Separate ADAs shall be prepared for those creditors/payees maintaining accounts with the NGA's GSB and for those creditors/payees to be paid through other GSB or private banks.

4.1.1.4 An LDDAP-ADA may be composed of several pages. Each page, however, shall reflect the sub-total, signed by the Agency Authorized Signatories.

4.1.1.5 The LDDAP- ADAs and SLIIE shall be pre numbered consecutively, i.e., without gaps, within a calendar year.

4.1.1.6 LDDAP-ADA and SLIIE existing forms shall be used with the following basic information:

- LDDAP-ADA number and issue date
- Creditor/payee's information such as name, address, name of bank, branch, bank account number, Tax Identification Number (TIN)
- Amount Due (gross, deductions, net amount)
- Obligation Request No.
- Department/Allotment class/fund code using UACS
- Agency/OU authorized signatories

4.1.2 The MDS-GSB shall use the list of payees with account details and amount duly certified and issued by the agency's authorized signatories as attachment to LDDAP-ADA and SLIIE for:

4.1.2.1 personnel-related transactions, e.g., salaries, clothing allowance, monetization, pension, etc.

4.1.2.2 cash advances granted on the explicit authority of the Head of Agency or his/her authorized representative to duly designated disbursing officers or employees for approved purposes



e.g., as payment of operating expenditures of the agency field office or non-Implementing Units (non IUs), special purpose/time-bound undertaking of the agency, travel expenditures, etc.

## **5.0 SAVING/ REPEALING CLAUSE**

- 5.1 Provisions of existing circulars, which are not consistent with these guidelines are hereby repealed and/or modified accordingly.
- 5.2 Cases not covered by this Circular shall be referred to the DBM for resolution.

## **6.0 EFFECTIVITY**

This Circular shall take effect January 2, 2019.

  
**BENJAMIN E. DIOKNO**  
Secretary



LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE - ADVICE TO DEBIT ACCOUNTS (LDDAP-ADA)							
DEPARTMENT		}	*				
AGENCY							
OPERATING UNIT							
FUND CODE							
MDS-GSB BRANCH/MDS SUB ACCOUNT NO.							
I. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)							
CREDITOR		Obligation Request No.	ALLOTMENT CLASS (per UACS)	In Pesos			REMARKS
NAME	PREFERRED SERVICING BANK/SAVINGS/CURRENT ACCT. NO.			GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT	
I. Current Year A/Ps							FOR MDS-GSB USE ONLY
Sub-total							
II. Prior Years' A/Ps							
Sub-total							
TOTAL				P	P	P	

I hereby warrant that the above List of Due and Demandable A/Ps was prepared in accordance with existing budgeting, accounting and auditing rules and regulations.

Certified Correct:

\_\_\_\_\_

Head of Accounting Unit

I hereby assume full responsibility for the veracity and accuracy of the listed claims, and the authenticity of the supporting documents as submitted by the claimants.

Approved:

\_\_\_\_\_

Head of Agency or Authorized Official

II. ADVICE TO DEBIT ACCOUNT (ADA)	
To MDS-GSB of the Agency :	
Please debit MDS Sub-Account Number :	
Please credit the accounts of the above listed creditors to cover payment of accounts payable (A/Ps).	
TOTAL AMOUNT :	P _____
( In Words )	
Agency Authorized Signatories	
1. _____	2. _____
( Erasures shall invalidate this document )	
FOR MDS-GSB USE ONLY:	
Instructions: 1. Agency shall arrange the creditors on a "first-in, first-out" basis, that is according to the date of receipt of supplier's/creditor's billing, duly supported with complete documents. 2. MDS-GSB branch concerned shall indicate under 'Remarks' column, non-payments made to concerned creditors due to inconsistency in information (creditor account name, number) between LDDAP-ADA and bank records.	

## NOTES:

The LDDAP-ADA is an accountable form  
 \* Indicate the description/name and UACS code

LDDAP-ADA NO. \_\_\_\_\_  
 Date of Issue \_\_\_\_\_



DÉPARTMENT :  
 AGENCY :  
 OPERATING UNIT :  
 FUND CODE :

} \*

SLIIE No. \_\_\_\_\_

### Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE)

To: The Bank Manager

(Bank Branch)

(Address)

LDDAP-ADA No.	Date of Issue	Amount					For GSB Use Only	
		Total	Allotment / Object Class				Remarks	
			PS	MOOE	CO	FINEX		
No. of pcs. of LDDAP-ADA _____		Total Amount Amount in Words						
LDDAP-ADA No.	Amount	Date Issued	OF WHICH INVALIDATED ENTRIES OF PREVIOUSLY ISSUED LDDAP-ADAs					Remarks
			Allotment / Object Class					
			PS	MOOE	CO	FINEX	TOTAL	
<div style="display: flex; justify-content: space-between;"> <div>           Certified Correct by:             (Signature) _____            (Name in Print) _____            Head of Accounting Unit         </div> <div>           Approved by:             (Signature) _____            (Name in Print) _____            Head of Agency/Authorized Official         </div> </div>								
<div style="display: flex; justify-content: space-between;"> <div>           TRANSMITTAL INFORMATION            Delivered by:             (Signature) _____            (Name in Print) _____            (Designation) _____         </div> <div>           Received by:             (Signature) _____            (Name in Print) _____            (Designation) _____         </div> </div>								

\* Indicate the description/name and UACS code