



Republic of the Philippines
PROVINCE OF LEYTE
 Palo, Leyte



OFFICE OF THE PROVINCIAL TREASURER

April 30, 2025

THE SANGGUNIANG PANLALAWIGAN
 Province of Leyte

THRU: LEONARDO M. JAVIER, JR.
 Provincial Vice Governor

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED
 Date: SEP 22 2025
 By: [Signature]

Subject: Request for Resolution to enroll and subscribe to Land Bank of the Philippines (LBP) Government Purchase Card

Dear Sirs/Mesdames:

We would like to request for a Resolution authorizing **Governor Carlos Jericho L. Petilla** to enroll and subscribe to Land Bank of the Philippines (LBP), the Government Purchase Card (GPC), as an alternative mode of payment for the purchase of specific goods and services (pre-identified items) within monthly limit of Two Million Pesos, in consonance with Republic Act (RA) No. 8792 otherwise known as the "Electronic Commerce Act of 2000" and DBM Circular No. 2025-1.

We would further like to request to authorize the following officials as the duly authorized signatories for the above-mentioned GPC's enrollment and subscription for and in behalf of the Provincial Government of Leyte.

Authorized Signatories:

- **HON. CARLOS JERICHO L. PETILLA** - Governor
 Alternate Authorized Signatory:
 Phyllis I. Soledad - Provincial Government Assistant Department Head
 Purita H. Real - Supervising Administrative Officer
- **CORAZON M. ALVERO** - Provincial Administrator
- **RUTH Y. SURPIA** - Provincial Treasurer
 Alternate Authorized Signatory:
 Czarenah Peach F. Redubla - Supervising Administrative Officer
 Atty. Amor Marie C. Veloso - Attorney IV

I hope that this request will merit your most favorable response.

Thank you very much.

Very truly yours,

[Signature]
RUTH Y. SURPIA
 Provincial Treasurer

Approved:

[Signature]
CARLOS JERICHO L. PETILLA
 Governor

GOVERNMENT PURCHASE CARD (GPC)

- Credit card that serves as an alternative mode of payment by Authorized Cardholders for the purchase of eligible goods and/or services (pre-identified items as provided in Annex A of Bureau of Treasury Office No. 4-2018) within monthly limit (maximum of 2M) used for official functions and purposes.

GPC FEATURES

- 30-day revolving credit that should be fully settled on or before due date;
- Enhanced card security thru Europay, MasterCard and Visa (EMV) technology to safeguard customer and card information, and reduce card fraud in card present transaction.
- 3D Secure One Time Password (OTP);
- Availability for Point-of-Sale (POS) and e-Commerce transactions;
- Worldwide acceptance;
- E-mail alerts for all GPC transactions regardless of amount;
- Electronic Statement of Account (eSOA) with billing in Peso;
- Pre-defined expenditures and credit limit;
- No Annual Fees;
- No Loan/ Installment facility and Deferred Payments;
- No Cash Advance
- 5-year card validity.

BENEFITS:

- Less Cash and Check Handling
- Simplified Reconciliation Processes
- Shortened Requisition Process
- Employee Convenience
- Less Paper Work
- Instant Payment and Settlement
- Reduced Risk arising from delayed payment and settlement
- Reduced Accounts Payable inquiries from Suppliers on Outstanding Obligations
- Improved Availability and Accessibility (24/7 – at 35 million locations worldwide)



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

BUDGET CIRCULAR

No. 2025 - 1
March 12, 2025

To : Heads of Departments, Bureaus, Offices, Agencies of the National Government; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Government Financial Institutions; Budget Officers and Heads of Accounting Units; Commission on Audit (COA) Auditors; and All Others Concerned

Subject : **GUIDELINES ON THE ADOPTION OF THE GOVERNMENT PURCHASE CARD (GPC) AS AN ALTERNATIVE MODE OF PAYMENT FOR CERTAIN GOVERNMENT EXPENDITURES**

1.0 Background

Republic Act (RA) No. 8792¹ was signed into law on 14 June 2000 to facilitate domestic and international dealings, transactions, and exchange of information through electronic, optical, and similar modes, instruments and technology to recognize the authenticity and reliability of electronic documents.

Specifically, Section 27 of RA No. 8792 directed government agencies in the Executive Branch, including the GOCCs, to, among others, accept payments and issue receipts acknowledging such payments through systems using electronic messages or documents.

To support the increasing use of technology for payment and collection schemes in government agencies, the COA issued Circular No. 2021-014 dated 22 December 2021² to provide clear audit policies on the use of digital payments and digital collection methods in government transactions, including the guidelines on the use of credit cards for government disbursements.

In particular, Item 5.3.5 (c) of the said COA Circular outlines the applicable guidelines on the use of credit cards as a mode of payment for government transactions.

¹ *Electronic Commerce Act of 2000* dated 14 June 2000

² *Guidelines on the use of Electronic Collection (e-Collection) and Electronic Payment (e-Payment) for Government Transactions* dated 22 December 2021

Likewise, Executive Order (EO) No. 170, s. 2022³ directed all departments, agencies, and instrumentalities of the government, including SUCs and GOCCs, to adopt digital payment methods for both government collections and disbursements.

2.0 Purpose

This Circular is being issued to provide the framework for the adoption of the Government Purchase Card (GPC) as a fast, convenient, and secure digital payment method for certain government expenditures.

3.0 Scope and Coverage

All departments, agencies, and instrumentalities of the Executive Branch, including SUCs and GOCCs not covered by Republic Act (RA) No. 10149,⁴ are enjoined to adopt the policy on the use of the GPC starting FY 2025.

The Legislature, Judiciary, Constitutional Commissions/Offices enjoying fiscal autonomy, and local government units are encouraged to adopt and implement the policies and guidelines prescribed under this Circular.

Meanwhile, the GOCCs covered under RA No. 10149 may adopt the policies and guidelines prescribed under this Circular, in close coordination with the Governance Commission for GOCCs (GCG).

4.0 Definition of Terms

- 4.1 **Authorized Cardholder** is a government official or employee to whom a GPC is issued for making official purchases or expenses within a specific program code or eligible expenditure type categories and monthly credit limits.
- 4.2 **Disputed Transaction** refers to a transaction that an Authorized Cardholder claims to be invalid, such as fraudulent transactions, non-delivery of purchased goods/services, or cancelled purchases, among others.
- 4.3 **Eligible Expenditure Type** refers to the types of expenditures that an Authorized Cardholder is allowed to use the GPC for.
- 4.4 **Government Purchase Card (GPC)** refers to the electronic card that can be used as an alternative mode of payment by Authorized Cardholders for the purchase of eligible goods and/or services used for official functions and purposes.

³ [Adoption of Digital Payments for Government Disbursements and Collections](#) dated 12 May 2022

⁴ "An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or -Controlled Corporations and to Strengthen the Role of the State in Its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes"

- 4.5 **Merchants or Merchant Category Codes** pertain to a line of business, products, or services authorized by the Servicing Bank for the use of the GPC.
- 4.6 **Program Administrator** shall refer to an official duly designated by the Head of the Agency to oversee the implementation of the GPC. }
- 4.7 **Program Code or Privilege Type** shall mean the combination of the expenditure type and credit limit for each GPC, providing the parameters within which an Authorized Cardholder can use the GPC.
- 4.8 **Purchase Limits:**
- 4.8.1 **Monthly Purchase Limit** is the maximum amount that an Authorized Cardholder can spend in one month using the GPC.
- 4.8.2 **Agency Maximum Purchase Limit** refers to the maximum amount an implementing agency is authorized to use the GPCs issued to its authorized officials or employees under the terms and conditions agreed upon with the Servicing Bank.
- 4.9 **Servicing Bank** refers to any banking institution classified under the government financial institution sector by the GCG or any authorized government depository bank.
- 4.10 **Statement of Account (SOA)** is the monthly billing statement provided by the Servicing Bank to each Authorized Cardholder and Program Administrator detailing all charges and transactions posted to an account during a billing cycle, as well as a consolidated billing statement to be provided to the Finance Unit of the agency for monitoring and liquidation purposes.
- 4.11 **Unauthorized Transaction** refers to transactions or claims that are not in accordance with the guidelines on the use of the GPC, the terms and conditions agreed upon with the Servicing Bank, and existing budgeting, procurement, accounting and auditing laws, rules and regulations.

5.0 **General Guidelines**

- 5.1 The GPC is an alternative mode of payment for the purchase of specific goods and services, within a Program Code or Privilege Type category. The GPC functions as a credit card and shall only be used for pre-identified items within monthly limits and merchants or merchant category groups agreed upon with the Servicing Bank.

- 5.2 All transactions or purchases where the GPC will be used shall be made following the existing procurement processes.
- 5.3 The use of the GPC as a mode of payment shall not supplant nor bypass existing accounting rules and requirements prescribed in applicable laws and issuances, such as the COA Circular Nos. 2012-001⁵ and 2012-003,⁶ among other issuances.
- 5.4 The GPC shall be used only for the following eligible expenditure types:
- 5.4.1 Travel expenses (air fare, car rental, ferry/cruise, toll fees⁷ etc.), in accordance with pertinent laws, rules and regulations;
 - 5.4.2 Miscellaneous small value purchases;
 - 5.4.3 Computer software, services, and digital content;⁸ TYPE A
 - 5.4.4 Hotel/lodging;
 - 5.4.5 Representation expenses; and
 - 5.4.6 Fuel, lubricants, oils, automotive parts and services.
- 5.5 The Head of the Agency shall automatically be entitled to the use of a GPC. He/She may also authorize other officials or employees of the agency to use a GPC, provided that they satisfy the following minimum requirements:
- 5.5.1 A permanent or regular employee of the agency and those with coterminous appointment;
 - 5.5.2 Fidelity bond pursuant to Treasury Circular No. 02-2019;⁹ and
 - 5.5.3 Personnel whose function or duty requires the purchase of goods and/or services classified in item 5.4.

⁵ Prescribing the Revised Guidelines and Disbursement Requirements for Common Government Transactions dated 14 June 2012

⁶ Update of Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unreasonable Expenditures dated 29 October 2012

⁷ Use of Radio Frequency Identification (RFID) or cash

⁸ It includes the direct purchase of online subscriptions, which cover (i) electronic publications, reference materials, and journals, (ii) computer software and applications such as video conferencing applications, computer-aided design and drafting applications, office productivity tools, and system protection software, (iii) web-based services such as news and social media monitoring tools, and (iv) off-the-shelf information systems, except internet and cloud computing services under Section 53.14 of the 2016 revised Implementing Rules and Regulations of RA No. 2131, likewise known as the Government Procurement Reform Act, updated as of 19 July 2024

⁹ Revised Omnibus Regulations Governing the Fidelity Bonding of Accountable Public Officers dated 25 April 2019 issued by the Bureau of Treasury. Certain provisions of this Circular were amended in Treasury Circular No. 01-2022

5.6 The use of the GPC shall be within the designated Program Code or Privilege Type for each Authorized Cardholder, as outlined below:

5.6.1 **Program Code or Privilege Type A** shall be granted to Heads of Agencies and their senior officials, and shall include all eligible expenditure types.

5.6.2 **Program Code or Privilege Type B** may be granted to officials whose functions involve travel or conduct of official business outside office premises, including foreign travels.

5.6.3 **Program Code or Privilege Type C** may be granted to officials or employees whose roles consist of or involve the purchase and/or use of small value items and common use supplies, IT-related expenses, and motor vehicle services.

5.6.4 **Program Code or Privilege Type D** may be granted to officials and employees involved in motor vehicle services, such as drivers or personnel under the agency's motorpool unit.

However, without regard to the preceding item, based on the operational requirements and expenses of the agency concerned, it may request from the Servicing Bank a customized Program Code or Privilege Type.

The tables below provide the detailed information on the Program Codes or Privilege Types and the recommended Monthly Purchase Limits. The agency, subject to its agreement with the Servicing Bank, may assign the appropriate Monthly Purchase Limit for each Authorized Cardholder, depending on the scale of the responsibilities or operational needs of the official or employee concerned of the agency which in no case shall exceed the limit set for the Authorized Cardholder.

A. Eligible Expenditure Types per Program Code or Privilege Type

Eligible Expenditure Type	Program Code or Privilege Type			
	A	B	C	D
Travel expenses	✓	✓		
Miscellaneous small value purchases	✓		✓	
Computer software, services, and digital content	✓		✓	
Hotel/lodging	✓	✓		
Representation/business development	✓	✓		
Fuel, automotive parts and services	✓		✓	✓

B. Recommended Monthly Purchase Limits

Program Code or Privilege Type	Monthly Purchase Limit
A	Up to PhP 5,000,000.00
B	Up to PhP 1,000,000.00
C	Up to PhP 1,000,000.00
D	Up to PhP 100,000.00

5.7 The implementing agency shall designate a Program Administrator (PA) for the implementation of the GPC. The PA must at least be a Director-level or an official of equivalent rank and/or capacity with direct responsibility for general administration or finance functions of the agency. } int.

// 5.8 In line with COA Circular No. 2021-014, prior to the implementation of the GPC, an agency shall:

5.8.1 Execute a Memorandum of Agreement (MOA) with the Servicing Bank. At the minimum, the MOA must include the following:

- a) Monthly Purchase Limits and the Agency Maximum Purchase Limit agreed upon between the implementing agency and the Servicing Bank;
- b) Prescribed or allowed Merchants or Merchant Category Codes;
- c) Pertinent schedules and timelines for the issuance of SOAs, cut-off, billing, due dates, etc.; and
- d) Terms and Conditions on the use of the GPC.

5.8.2 Design and implement appropriate internal control measures and procedures for the proper implementation of the GPC. For this purpose, the implementing agency shall formulate a set of internal guidelines adopting this Circular, as well as the accounting and auditing rules and requirements prescribed in applicable laws and issuances.

5.8.3 Develop an incident escalation plan for managing circumstances involving fraudulent transactions or unauthorized use of the GPC.

6.0 Specific Guidelines

6.1 As a general rule, the Authorized Cardholder shall first ensure that the goods and/or services to be purchased using the GPC are included in the agency's Annual Procurement Plan, as well as the Information Systems Strategic Plan in the case of allowable information and communications technology (ICT)-related expenditures, subject to existing procurement laws, rules and regulations.

6.1.1 The purchase of computer software, services, and digital content shall be in line with the guidelines or requirements set by the implementing agency's ICT unit, if any.

6.1.2 For representation expenses, the Authorized Cardholder may use the GPC within the set Monthly Purchase Limit, as well as the amount provided for in the pertinent provisions of the General Appropriations Act and other applicable rules and regulations.

6.1.3 Agencies with existing fleet cards or similar arrangements may opt to retain such arrangements for the purchase of fuel, oil, and lubricants.

In cases where there is an ongoing contract for the agency's fleet card with a specific provider, the termination of the existing account shall ensue upon the end of contract with said provider, in accordance with the provisions thereof.

Accordingly, in the case of agencies adopting the use of the GPC, the procurement of fleet cards shall no longer be allowed once the existing contracts for the purpose are terminated.

6.2 At the minimum, settlement of all GPC transactions shall be accompanied/supported by the following documentary requirements, in written form or digital format, consistent with existing laws, rules and regulations:

6.2.1 Duly accomplished Purchase Request (PR) prepared by the Authorized Cardholder;

6.2.2 SOA issued by the Servicing Bank;

6.2.3 Obligation Request and Status (ORS) and Disbursement Voucher (DV);

6.2.4 Charge slips and/or sales invoice; and

- 6.2.5 Prescribed documentary requirements depending on the nature of the transaction as indicated in COA Circular No. 2012-001.
- 6.3 The implementing agency, through its Finance unit, shall settle the full amount indicated in the Agency SOA, on or before the due date through Auto Debit Arrangement or List of Due and Demandable Accounts Payable – Advice to Debit Account (LDDAP-ADA).
- 6.4 Unauthorized transactions or personal purchases shall thereafter be charged against the account of the Authorized Cardholder concerned. The Finance unit of the implementing agency shall notify said Cardholder, who shall be made personally liable to pay for the total amount of flagged transactions.
- 6.5 Disputed transactions must be immediately reported by the Authorized Cardholder to the PA and the Servicing Bank for verification and resolution before the cut-off date. The amount of reported disputed transactions shall be deducted from the payment of the GPC. Further, the Servicing Bank shall follow the procedure for disputed transactions provided in the Terms and Conditions on the use of the GPC.
- 6.6 In the event of a lost, stolen or mutilated GPC, the Authorized Cardholder shall immediately report it to the Servicing Bank hotline or customer service to prevent unauthorized use of the GPC.
- 6.6.1 Upon its receipt of the report of lost, stolen or mutilated GPC, the Servicing Bank shall immediately suspend all cardholder privileges of the Authorized Cardholder.
- 6.6.2 Unauthorized transactions made against a lost or stolen GPC before it is reported shall be on the personal account of the Authorized Cardholder. Likewise, replacement fees for the replacement of the lost or stolen GPC shall be paid by the Authorized Cardholder.
- 6.7 All officials and personnel concerned shall ensure that there are no delays in the settlement of the GPC bill. Additional charges incurred, such as, but not limited to, penalties or late payment fees, shall be charged against the personal account of the official or personnel directly responsible for the delay.

7.0 Duties and Responsibilities

- 7.1 The PA shall have the following responsibilities:
 - 7.1.1 Oversee and ensure proper implementation of the GPC;
 - 7.1.2 Design and implement the agency's internal GPC guidelines and recommend all modifications thereto, such as changes in the Program Code or Privilege Type and monthly credit limits, as may be necessary, subject to the approval of the Head of the Agency;
 - 7.1.3 Recommend officials and employees to be authorized to use the GPC, subject to the approval of the Head of the Agency; and
 - 7.1.4 Serve as the account manager for all Authorized Cardholders.
- 7.2 The Authorized Cardholder shall have the following responsibilities:
 - 7.2.1 Secure all relevant forms and documentary requirements to support GPC transactions as indicated in the SOA and ensure their timely submission of the same to the agency's Finance Unit;
 - 7.2.2 Verify and confirm the accuracy of the amounts reflected in the SOA vis-à-vis the charge slips or sales invoice; and
 - 7.2.3 Report any disputed transactions and/or lost, stolen or mutilated GPC to the PA and the Servicing Bank.
- 7.3 The Finance unit of the implementing agency shall have the following responsibilities:
 - 7.3.1 Verify the availability of funds and process claims for the settlement of the GPC bill;
 - 7.3.2 Validate that the transactions or purchases made using the GPC are within the Program Code or Privilege Type assigned to each Authorized Cardholder;
 - 7.3.3 Process payments and ensure that GPC bills are fully settled on or before the due date; and
 - 7.3.4 Notify the Authorized Cardholder for any unauthorized transactions or purchases.

- 7.4 The Servicing Bank shall issue individual SOAs to each Authorized Cardholder, as well as an Agency SOA that includes all GPC transactions of the implementing agency to the PA.
- 7.5 The implementing agency is not precluded from formulating provisions which indicate specific duties and responsibilities to operationalize the adoption of the GPC in their respective implementing guidelines based on the nature, mandate and functions of the agency.

8.0 Sanctions and Penal Provisions

- 8.1 Cardholder privileges shall be immediately revoked, upon proper notice of the PA, on any of the following grounds:
 - 8.1.1 Making unauthorized transactions or personal purchases, in addition to being personally liable to pay such transactions or purchases;
 - 8.1.2 Failure to liquidate and recommend payment within the period allowed by law or as prescribed in their respective implementing guidelines for GPC transactions; or
 - 8.1.3 Lost or stolen GPC cards through the fault or negligence of the Cardholder.

An official or employee whose cardholder privileges have been revoked or suspended may reapply for authorization to use the GPC, provided that the revocation or suspension falls under "Lost, stolen, or mutilated GPC cards," and that such loss, stealing, or mutilation of the GPC is not due to the negligence or fault of the Authorized Cardholder. The PA shall evaluate the said application and accordingly recommend appropriate action to the Head of the Agency.

- 8.2 Misrepresentation, grave abuse, or gross violation of the guidelines provided herein, such as unauthorized and fraudulent transfer, use, sharing and other forms of misappropriation of the GPC, and in the internal guidelines to be issued by the implementing agency, shall subject the erring officials to applicable penalties under existing laws.

9.0 Transitory Provisions

Agencies that have already adopted the GPC may continue their implementation under previously issued internal guidelines, subject to updates or modifications in line with the provisions of this Circular.

All agencies are enjoined to adopt the GPC Program within two (2) years of the effectivity of this Circular. Said agencies are encouraged to integrate the

GPC progressively as a regular mode of payment for all authorized expenditures under item 5.4 of this Circular.

10.0 **Resolution of Issues**

Issues and concerns that may arise in the implementation of this Circular, including cases not covered herein, shall be referred to the DBM for evaluation and resolution.

11.0 **Updating and Review**

The guidelines provided herein shall be subject to periodic review and updating every three (3) years or as may be necessary.

12.0 **Responsibility of Agency Heads**

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices. They shall be held accountable for any transactions not in accordance with the provisions of this Circular, without prejudice to proper justification by the employees concerned of any unauthorized transactions thereof.

13.0 **Repeal**

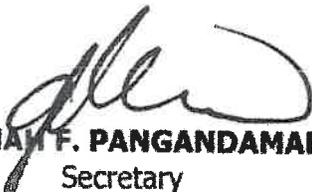
All issuances, orders, rules and regulations or parts thereof which are inconsistent with the provisions of this Circular are hereby revised, modified, and/or repealed accordingly.

14.0 **Separability**

If any provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

15.0 **Effectivity**

This Circular shall take effect immediately upon its publication in the Official Gazette or in a newspaper of general circulation.


AMENAN F. PANGANDAMAN
Secretary





REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
Intramuros, Manila 1002

Treasury Office Order No. 4 - 2018

10 April 2018

Guidelines for the Pilot Implementation of the Government Purchase Card Program

1. PURPOSE

This Treasury Office Order (TOO) is hereby issued to provide the necessary framework and guidelines for the Pilot Implementation of the Government Purchase Cards (GPC) at the Bureau of the Treasury (BTr) pursuant to the Memorandum of Agreement on Government Purchase Card between Bureau of the Treasury (BTr), Land Bank of the Philippines (LBP) and Department of Budget and Management (DBM) signed on November 24, 2017.

2. COVERAGE

This Order shall initially cover the BTr Central Office.

3. DEFINITION OF TERMS

For the purpose of this Office Order, the following terms shall be construed to mean as follows:

- 3.1 Authorized Card Holder** is a responsible official or personnel of the BTr to whom a GPC is issued for making official purchases within specific program code or eligible expenditure type categories enumerated in Annex I Table 1 and within credit limits authorized by the Treasurer of the Philippines.
- 3.2 Billing Entity** pertains to the Accounting Service of BTr that will receive the consolidated statement from LBP and will be responsible in consolidating the billing statements of each cardholder for payment.
- 3.3 Direct Payment System** refers to the payment procedure whereby LBP, the Modified Disbursement System-Government Servicing Bank (MDS-GSB) for BTr upon receipt of the List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) from BTr, process payment through direct credit to the designated LBP account for settlement of LBP GPC not earlier than 24-hours but not later than 48-hours.
- 3.4 Emergency Purchase** refers to the procurement of goods and/or services in case of imminent danger to life or property during a state of calamity, or

when time is of the essence arising from natural or man-made calamities or other causes where immediate action is necessary to prevent damage to or loss of life or property, or to restore vital public services and other public utilities, and those urgently required by the office to ensure timely, efficient and immediate delivery of services.

3.5 Eligible Expenditure Type refers to types of expenditure that BTr cardholders are authorized to use the card based on the Program Code or Privilege type category as approved by the Treasurer.

3.6 Government Purchase Card (GPC) refers to the electronic card that can be used as an alternative mode of payment by authorized card holder of the BTr for procurement of goods and services in the eligible expenditure type for official purposes only.

3.7 Merchants or Merchant Category Codes pertain to a line of business, products, and services authorized by LBP for the GPC program. As enumerated in Annex II of this Order.

3.8 Official Receipt (OR) is receipt evidencing payment of goods or services procured by BTr. It shall be required for disbursements where the recipient is a business establishment required by the Bureau of the Internal Revenue to issue OR for its collections. It may be in the form of a cash receipt tape or electronic receipt.

3.9 Program Administrator (PA) for the Bureau is designated by the Treasurer to implement and administer the GPC in BTr, as well as to act as the account manager for all the GPC Holders.

3.10 Program Code or Privilege Type shall mean the combination of the expenditure type and credit limit per GPC. GPC cardholder's authority to use the card will be based on the specific Privilege Type or Program Code (Annex I Table 1) as approved by the Treasurer.

3.11 Purchase Limit:

3.11.1 Cardholder Monthly Purchase Limit is the maximum amount recommended by the TWG and PA and approved by the Treasurer that the GPC holders can spend using the card in one month

3.11.2 Maximum Purchase Card Limit refers to the maximum amount the BTr is authorized to use the card under the terms and conditions agreed with LBP.

3.12 **Statement of Account (SOA)** is the monthly statement provided by LBP to the cardholder and to the BTr detailing all credit card charges and transactions posted to an account during a billing cycle.

3.13 **Technical Working Group (TWG)** refers to the advisory group established to set and recommend the operational procedures and guidelines on the implementation of the GPC Program in the BTr including among others, issues, control, credit limits and authorized officials or personnel.

4. GENERAL GUIDELINES

4.1 The implementation of the GPC system in the BTr shall initially cover the expenditure types enumerated in Annex I.

4.2 The GPC is an alternative mode of payment for procuring specific eligible goods and services within a Program Code or Privilege Type category through the use of an electronic card. All purchases using the GPC must follow the usual process under RA 9184 or the Government Procurement Reform Act specially Annex H of the said law when applicable. The GPC functions as a credit card and shall only be used for pre-identified items within monthly limits and within the merchant groups agreed with LBP.

4.3 Only authorized officials and personnel (Annex I Table 2) recommended by the TWG and Program Administrator shall be allowed to use the GPC. Said officials shall be bonded or bondable pursuant to Treasury Circular No. 02-2009.

4.4 Any amendments to the program code, authorized cardholders, eligible expenditure, merchant categories and individual credit limits shall be recommended by the TWG and Program Administrator for the Treasurer's approval.

4.5 The GPC as a mode of payment cannot in anyway bypass existing accounting and auditing rules set forth by laws, such as but not limited to the Government Accounting Manual prescribed by the Commission on Audit.

4.6 Any unauthorized items or unofficial purchases using the GPC shall be for the personal account of the official or personnel who made the transaction and shall be subjected to rules prescribed by COA. In such cases, the cardholder's privilege and authority to use the card shall be immediately suspended and revoked without prejudice to other penalties or sanction that BTr may impose on the erring individual.

4.7 In the case of disputed items or transactions (based on the validation of receipts of the individual cardholders), the same shall be immediately

reported to LBP. The amount of disputed items or transactions shall be deducted in the payment to be made. The bank shall follow the recourse under the terms and conditions on the use of the card for disputed transactions or purchases.

4.8 LBP shall provide a SOA both in electronic form and hard copy to each GPC holder one (1) day after the generation of the SOA. A mother SOA, which consolidates all the transactions of all cardholders will be sent to the PA/Bureau Accounting Division. To ensure the timely payment of the GPC billing statement from LBP, each authorized cardholder shall follow the procedures laid out in Annex III. The other units of the Bureau that will be involved in the settlement of the GPC bill shall strictly adhere to the prescribed processing period.

4.9 In the event of delays in the payment of the GPC bill, any additional charges such as late payment charges or penalties and default fee if any shall be charged against the personal account of the official or personnel directly responsible for the cause of such delays. In no case shall the funds (through the NCA) of the BTr be used to settle late payment charges or penalties.

4.10 Payment Process as indicated in Annex III is anchored in the full implementation of the Budget and Treasury Management System (BTMS). Since BTMS is not yet fully operational, payment process for the GPC Program Pilot Testing shall adapt the current payment process that is being used by the Bureau, until ordered otherwise.

5. SPECIFIC GUIDELINES

5.1 The Bureau Budget Division shall obligate through Obligation and Request Status (ORS) the actual expenses incurred, as reflected in the SOA duly certified by the cardholder, chargeable against the available funds. The SOA, Official Receipts and other applicable supporting documents are subject for verification and expenditure classification. ORS with incomplete documentation must be returned to the Cardholder. Processing is pending until requirements are complied with.

5.2 For purchases of common goods, supplies, and services worth more than Fifteen Thousand Pesos (PHP 15,000.00), Certification of Availability of Allotment/Budget for Obligation shall be secured from BBD prior to the procurement for earmarking purposes. The said certification shall also form part of the documentation requirements upon obligation request of the succeeding billing period.

- 5.3 Procurement of IT related goods and services using the GPC shall be done by the Deputy Treasurer supervising the Management Information Systems Services or by other official duly authorized by the Treasurer.
- 5.4 For representation expenses for official meetings, officers are authorized to use the GPC subject to the maximum monthly allocation or share as determined by the Bureau Budget Division.
- 5.5 Only authorized and valid transactions with complete documentation shall be obligated and disbursed in accordance with the existing budgeting, accounting and auditing rules and regulations.
- 5.6 The GPC holders shall secure and file all the original and photocopied charge slips and official receipts issued by the accredited merchant for proper documentation. These shall be used in support of the payment of procured items per GPC SOA as well as for any required inspection of actual goods purchased through the GPC. They shall use the summary list of purchases form (Annex IV). For other documentary requirements in support of payment depending on the nature of transaction, please refer to Annex V.
- 5.7 Inspection and acceptance of the procured items through the GPC shall be done in compliance with existing procedures and policies of the BTr.
- 5.8 The Bureau Budget Division and Bureau Accounting Division shall ensure that the transactions or purchases made through the GPC are within the Program Code or Privilege Type of each authorized cardholder (Annex I Table 1).
- 5.9 The individual card holders shall summarize and submit summary list of purchases (Annex IV) and upon receipt of the GPC SOA, the individual cardholders shall compare the totals of the charge slips against the amounts reflected in the billing statement and confirm the accuracy of the same by signing or certifying the SOA.
- 5.10 The Bureau Accounting Division and Cash and Custodial Division shall ensure that settlement of the GPC bill is made on or before the due date.
- 5.11 In the event of lost or stolen GPC, the cardholder must immediately report it to LBP hotline or customer service to prevent unauthorized use of the card. The same shall be reported to the Program Administrator.
- 5.11.1 The privilege of the GPC holder to purchase goods or services using the GPC shall be suspended temporarily.

5.11.2 The GPC cardholder shall be held accountable in terms of payment for any purchases made against a loss or stolen GPC before it was reported.

5.11.3 The Program Administrator shall recommend to the Treasurer permanent suspension of the privilege if the CPC holder is found negligent or responsible in the loss of the GPC.

6. SANCTIONS/PENAL PROVISIONS

6.1 Failure of the cardholder to liquidate and recommend payment for his or her GPC procurement will result in suspension of the GPC.

6.2 Violation of the abovementioned guidelines shall subject the GPC Holder to the imposable penalties under the Philippine Laws.

7. SAVING CLAUSE

Issues and/or cases not covered by this Office Order shall be referred to the TWG and the Program Administrator for endorsement to the Treasurer for resolution.

8. EFFECTIVITY

All Office Orders/ Memoranda inconsistent with this Order shall be revoked. This order shall take effect immediately upon signing.


ROSALIA V. DE LEON
Treasurer of the Philippines

015776

ANNEX I

Table 1

PROGRAM PARAMETERS				
ELIGIBLE EXPENDITURE TYPE	A	B	C	D
CREDIT LIMIT RANGE (PHP)	1K-2M	1K-1M	1K-20K	1K-20K
Travel (Airline, Car Rental, Cruise, etc.)	Yes	Yes	No	No
Miscellaneous Small Value Purchases	Yes	No	Yes	No
Computer Software, Services and Digital Content	Yes	No	No	No
Hotel/ Lodging	Yes	Yes	No	No
Representation/ (Restaurants, Resorts, etc.)	Yes	Yes	No	No

Table 2

HOLDER	PRIVILEGE TYPE	CREDIT LIMIT
Rosalia V. De Leon	A	PHP 2M
Sharon P. Almanza	A	PHP 500K
Atty. Erwin D. Sta. Ana	A	PHP 1.5M
Christine L. Sanchez	A	PHP 500K
Atty. Gisela F. Loóð	A	PHP 500K
Mary Ivy G. Frades	B	PHP 1M
Ma. Lourdes A. Lorenzo	C	PHP 20K
Susana B. Sanchez	C	PHP 20K

ANNEX II

GPC ELIGIBLE EXPENDITURE TYPE

Travel (Airline, Car Rental, Cruise, etc.) Payments

Others

Hotel/Lodging

Representation/Business Development Expense (Restaurants, Resorts, etc.)

Fuel, Automotive Parts & Services

MERCHANT CATEGORY CODES

MCCs 3000 through 3299 – Airlines, Air Carriers

MCCs 3351 through 3441 – Car Rental Agencies

MCC 4111 – Transportation – Suburban and Local Commuter Passenger, including Ferries

MCC 4112 – Passenger Railways

MCC 4121 – Limousines and Taxicabs

MCC 4131 – Bus Lines

MCC 4511 – Air Carriers, Airlines – Not Elsewhere Classified

MCC 4722 – Travel Agencies and Tour Operators

MCC 4784 – Bridge and Road Fees, Tolls

MCC 4789 – Transportation Services

MCC 5044 – Office, Photographic, Photocopy, and Microfilm Equipment

MCC 5251 – Hardware Stores

MCC 5111 – Stationery, Office Supplies, Printing and Writing Paper

MCC 5734 – Computer Software Stores

MCC 5817 – Digital Goods – Software Applications (Excluding Games)

MCC 5912 – Drug Stores, Pharmacies

MCCs 3501 through 3999 – Lodging – Hotels, Motels, Resorts

MCC 7011 – Lodging – Hotels, Motels, Resorts – Not Elsewhere Classified

MCC 5812 – Eating Places, Restaurants

MCC 5814 – Fast Food Restaurants

MCC 5172 – Petroleum and Petroleum Products

MCC 5511 – Automobile and Truck Dealers – Sales, Service, Repairs, Parts, and Leasing

MCC 5531 – Auto Store, Home Supply Stores

MCC 5532 – Automotive Tire Stores

MCC 5533 – Automotive Parts, Accessories Stores

MCC 5541 – Service Stations (with or without Ancillary Services)

MCC 5542 – Fuel Dispenser, Automated