

The ADMINISTRATIVE SERVICES DIVISION

Administrative Services Division is responsible in the formulation and implementation of policies concerning administrative matters; proposes and undertakes activities related to **Cash Management, Procurement Services and Records Management**. This Division holds wide array of activities necessary for the operation of Silang Water District. Its main function is to facilitate in the procurement process in accordance to the Implementing Rules of Republic Act 9184. It currently provides assistance to all the Bids and Awards Committee (BAC) activities. The division is responsible of ensuring the transparency of the procurement process. Posting of Invitations to Bid and Requests for Quotation, Notices of Award and Notices to Proceed on the Philippine Government Electronic Procurement System (PhilGEPS) are some of the voluminous works the division holds.

It also maintains all the purchasing records including the Purchase Requests, Abstracts of Canvass, Purchase Orders, Contracts, Eligibility Documents of Suppliers as well as integral records that can be used to determine the trend of the company's finances such as Daily Cash Position and Official Receipts. These documents can be used as basis for corporate plans. The division is also responsible of processing its accountable officers' and employees' Fidelity Bonds and Releasing of Petty Cash Fund.

It also provides general support function to the agency like accepting, screening and facilitating internal and external phone calls and sending various documents through facsimile machine and electronic mail. Further, it is responsible of consolidating all bidding documents and facilitating the reproduction and sale of these bidding documents.

With the goal to continuously improve the services it provides, the Administrative Services Division aims to contribute on the records management of the agency. The division aims to help the agency on keeping its records in accordance to the Section 13 Article III of Republic Act 9740.

CASH MANAGEMENT SECTION

It is the internal control and management of the actual cash collection derived from water and non-water sales, refund of cash advances and other cash receipts not classified therein. This section is in-charge of the cash movement of the agency. Also, includes the preparation of payment/ issuance of check and proper releasing of the same to Silang Water District (SWD) suppliers, creditors, payroll and refund on excess cash collection.

CASHIERING

Cashiering is the process of remitting the total collection and deposit of all collections to the bank daily depending on the actual cut-off from the Office Bill Collector/s of SWD Main and its branches. It comprises the direct collection from applicant for water service connection, penalty charges for penalized illegal connections, non-water sales from warehouse and other revenues derived from non-water sales operations. It also entails the actual preparation of check from approved vouchers to SWD creditors and releasing of payment thereof.

Cash Flow

- Receives collection from office bill collectors from SWD main and various unit offices and payment from Service Application, sale of unserviceable items, sale of materials for walk-in customers.
- Issues official receipts to all cash and check collection. The original copy of official receipt is for the customer, the duplicate copy for accounting division and the triplicate copy is for cashier file.
- Computes total collection and prepares deposit slips
- Bring all collections to the bank and have bank teller validation.
- Prepares cashiers collection report and bank balances.
- Prepares or issues check to all approved disbursement vouchers.
- Forward documents and check for signature of authorized signatories.
- Releasing of checks and other payment.
- Reconciliation of cash balances.
- Encashment of checks for releasing of salaries, cash advance and other benefits.
- Report of check issued and unreleased check.
- Prepares statement of accountable forms such as Official receipts and checks.
- Prepares weekly report and forward to General Manager and Board of Directors.
- Posting of all transaction to Cash book and Disbursement book.

General Procedures on Collection

1. The Cashier receives the Service Application and Construction Order form from Commercial Division and Concessionaire indicating assessment of fees. The Cashier also receives collections from the remittances of various office bill collectors, receives payment of new service applicants, reconnection fee, penalty charges, Sale of unserviceable items/Scrap materials, Sale of bid documents, sale of materials from walk-in customers and all other fees.

2. The Cashier shall issue a corresponding original Official Receipt (OR) and keep the cash in the cash box.
3. For Office Collection. The Cashier receives from the Office Bill Collector (OBC) his collection derived from water bills for the cut-off period together with the daily collectors report or Edit List for reconciliation purposes. Once tallied, the cashier shall signify her conformance by signing the Daily Remittance Report/Collectors Report and indicate the Official Receipt Number in the space provided.
4. Based on the issuance of Official Receipt, the copy or original OR for customer copy, duplicate copy for Accounting department and triplicate copy for cashiers file.
5. The Cashier shall sort or tally the total collection as to cash, checks and other instrument. Three copies of deposit slips shall be prepared and deposit to the authorized government depository bank before the cut off period.
6. Collection not deposited after cut-off time or closing of the banking hours shall be deposited in the morning of the following day. The deposit of collection was done daily.
7. The Cashier shall receive from the Bank Teller the copy of Validated deposit slips and to be attached in Daily Cash Position Report.
8. The Cashier shall reconcile cash balances based on the passbooks balance and Cash Report. Any discrepancy on the balances must be addressed as soon as possible to correct records available.
9. The Cashier shall post all transactions in the cash book and disbursement book. They also required to prepare weekly report for Board meeting presentation.
10. The Cashier shall prepare Cashiers Collection Summary Report, Daily Cash Position Report, Summary of Accountable Forms for Official Receipts and Check. As prescribed by Commission on Audit, The Cashier shall prepare Summary of Check Issued, Unreleased Check, Stale check and cancelled check.
11. This section is responsible for check issuance on all approved vouchers and releasing of Payment to SWD creditors and Salaries of employees and other benefit.

PROCUREMENT SECTION

The Procurement Section is responsible for all procurement activities of the agency. It manages the entire procurement process, from taking of requisitions, canvassing, purchasing of all requested supply and materials needs of the agency and its personnel. BAC activities such as posting, canvassing and preparation of bidding documents.

GENERAL PROVISIONS

Article I. *General Provisions* of the *Republic Act 9184* (R.A 9184), otherwise known as the Government Procurement Reform Act, defines Procurement as “the acquisition of Goods, Consulting Services, and the contracting for Infrastructure Projects by the Procuring Entity. Procurement shall also include the lease of goods and real estate. With respect to real property, its procurement shall be governed by the provisions of Republic Act No. 8974, entitled “An Act to Facilitate the Acquisition of Right-of-Way Site or Location for National Government Infrastructure Projects and for Other Purposes”, and other applicable laws, rules and regulations.”

Government procurement aims to direct the procuring entity to the supplier/contractor that could deliver the products or services most economical and most advantageous to the procuring entity. Some factors to be considered are right quality, right quantity, right price, right time and right source.

PROCUREMENT FLOW

- Procurement Planning and the Preparation of the Annual Procurement Plan (APP) and Project Procurement Management Plan (PPMP).
- Receives approved Purchase Request (PR) based on approved APP/PPMP and Approved Budget for the Contract (ABC) from various division.
- Post request thru PHILGEPS
- Process Purchase Request with estimate unit cost indicated therein. According to Alternative Method of Procurement, the amount below P 500,000 falls on Shopping, P 500,000 above shall fall on Public bidding and other emergency purchase shall fall on Negotiated Procurement.
- Facilitate bidding procedures.
- Conducts actual canvass of request materials and supplies. (for Shopping)
- Prepares Abstract of Canvass.
- Forwards to respective heads and to General Manager for approval.
- Prepares Purchase Order (PO) and forward to end user for approval
- Delivers Purchase Order to their payee by email or telephone fax.
- Confirms of PO and negotiate for the schedule of delivery.
- Delivery, Inspection and Acceptance of the items.
- Attach necessary documents to PO and forward to Accounting department for BUR issuance and for approval of The head of Agency.
- Upon approval with complete checklist attach forward to Accounting division for voucher preparation.
- Forwards voucher to cashiering for check issuance.
- Release Payment for the items delivered.
- Issues gasoline requisition Slip and PO to authorized SWD drivers.
- Checks requisition with approval of their division head or officer.
- Files duplicate copy of requisition and invoices.
- Processes Statement of Account monthly together with the attached invoices.

- Checks Statement of accounts of various Lumber/Hardware, Repairs of vehicles and motorcycle.
- Issues alternative Methods of Procurement and forward to BAC Chairman/members and General Manager for approval.
- Forwards to accounting Division for voucher preparation.

General Procedures in Procurement

Procurement Planning and Preparation of Annual Procurement Plan (APP)

The general policies on procurement planning are embodied in Section 7 of the Implementing Rules and Regulations of RA 9184, the Government Procurement Reform Act. To wit: “All procurement should be within the approved budget of the procuring entity and should be meticulously and judiciously planned by the procuring entity concerned. No government procurement shall be undertaken unless it is in accordance with an approved Annual Procurement Plan (APP).”

In the case of projects funded from lump-sum appropriations, the head of the procuring entity shall immediately update the APP to include such projects or contracts.

For infrastructure contract packages projects, the Approved Budget of the Contract (ABC) shall cover the individual cost components of civil works only. The ABC for the contract shall be at all times consistent with the appropriations for the project authorized in the GAA and/or continuing appropriations, in the case of NGA's; the corporate budget approved by the governing boards, pursuant to E.O. 518, in the case of GOCC; and the budget approved by the Sanggunian in the case of LGUs.

Each procuring entity shall judiciously prepare, maintain and update an APP for all its procurement that shall include, for each individual project, a Project Procurement Management Plan (PPMP). The APP shall bear the approval of the head of the procuring entity or second-ranking official designated by the head of the procuring entity to act in his behalf, and must be consistent with its duly approved yearly budget. Consistent with government fiscal discipline measures, only those considered crucial to the efficient discharge of governmental functions shall be included in the APP. Procurement shall be considered crucial to the efficient discharge of governmental functions if it is required for the day-to-day operations or is in pursuit of the Infrastructure Projects, the Plan shall consider the appropriate timing/phasing of related project activities such as engineering design and acquisition of ROW to reduce/lower project costs.

The PPMP shall include the following:

1. Type of contract to be employed

2. Extent/size of contract scopes/packages
3. Procurement methods to be adopted and indicating if the tasks are to be outsourced as provided in Section 53€ of the IRR-A of RA 9184
4. The time schedule for each procurement activity
5. Estimated budget for the general components of the contract

The APP shall include provisions for foreseeable emergencies based on historical records. In the case of textbooks, for general use, the packaging of the contract shall be divided into (2) components:

1. Development of the manuscript
2. Printing of the textbook

The preparation and updating of the PPMPs shall be the responsibility of the respective Project Management Officer (PMOs) or end-user units of the procuring entities, while the consolidation of these PPMPs into an APP shall be lodge with BAC Secretariat of the procuring entity. These units may avail of the services of technical experts to review the individual PPMPs.

Updating of the individual PPMPs and the consolidated APP for each procuring entity shall be undertaken every six (6) months or as often as may be, required by the head of the procuring entity. Implementation of any project not included in the procuring entity's APP shall not be allowed.

Requisitioning

Requisitioning is the art of requiring that something be furnished. In the procurement function, it is the submission of written requests for supplies, materials and the like. In the course of requisitioning, specifications of the item/s requested shall be clearly defined. The description and specifications of the supplies and property called for in the requisition shall include only the technical specifications, which will fill and satisfy the needs of the requestor. All measurements and weights shall be stated in the metric system except those supply or property, which can be better described in the English System.

Specification is the heart of any contract for the supply of goods or services since they describe the supplies to be delivered and the services to be rendered. The property/supply officer with assistance of a technical specialists and/or the project officer shall determine the specifications of the supplies and services needed to be approved by the Head of the Procuring Agency concerned. There are three (3) types of specifications which are as follows:

1. Performance Specifications – contains the performance characteristic desired for the item
2. Design Specifications – contains precise measurements, tolerances, materials in process and finished product tests, quality control and inspection requirements and other detailed information

3. Purchase Descriptions – which should always allow for competition

Purchase Order (PO)/ Contract

The Purchase Order (PO) or Contract is the document evidencing a transaction for the purchase of supplies and materials. It is usually prepared by the Supply Officer (SO) or his/her equivalent. This is prepared after the decision on the mode of procurement has been made and conditions pertaining thereto have been met. This shall be approved by the Agency Official authorized for the purpose and within the limits of his/her authority. This contains the following information:

- Office to which account shall be charged
- Requisition Number
- Name & address of the contractor/ supplier
- Office from which payment shall be collected
- Complete description and specifications of the supplies
- Other information and data needed to enable agency officials and all other concerned to determine:
 - Nature, quality of the items purchased
 - Quantity and unit price of the items
 - Period of delivery
 - Shipping terms and directions and other conditions of delivery
 - Provisions on penalties for late or no delivery
 - Conditions regarding importation, if any
 - Date of effectivity and termination of contract

The delivery of the items, their inspection and acceptance and the payment for these items are the three (3) general phases in acquiring government property. It covers also the rules and regulations to be followed and the documentary requirements to support the acquisition and payment.

Deliveries of supplies, materials and equipment being requisitioned must be made by the supplier/contractor in accordance with the specifications, terms and conditions provided in the PO or contract.

Different Modes of Procurement:

1. Public Bidding

It is also known as “Competitive Bidding” is a method of government procurement which aims to promote transparency and equal competition among suppliers/contractors. This also aims to help the procuring entity to get the most affordable products of best quality. The whole procedure guides the procuring entity to

scout and screen the company and the products that would be most advantageous to the procuring entity.

The completion of the whole process shall result to the disbursement of payment. The following documents are necessary to support the payment under this mode of procurement:

- Purchase Request
- Purchase Order/Contract duly received by the bidder/supplier
- Sales Invoice/ Original Invoice
- Certificate of Acceptance
- Inspection Report/Waiver of Inspection
- Result of Test/Analysis by proper government agency (if items subject to test)
- Delivery Receipt
- Copy of Advertisement/Invitation to Bid
- Bid Tender of winning bidder
- Bidder's Bond
- Notice/Letter of Award
- Performance Bond
- Abstract of Bids supported by bid tenders of the participants

- Acceptance of Bid/Proposal

2. Alternative Methods of Procurement

Rule XVI – Alternative Methods of Procurement Section 48.1 of the Revised Implementing Rules and Regulations of Republic Act 9184 states “Subject to the prior approval of the Head of the Procuring Entity, and whenever justified by the conditions provided in this Act, the procuring entity may, in order to promote economy and efficiency, resort to any of the alternative methods of procurement provided in this Rule. In all instances, the procuring entity shall ensure that the most advantageous price for the Government is obtained”.

The five types of alternative methods of procurement are as follows:

i. Limited Source Bidding

Rule XVI – Alternative Methods of Procurement Section 49.1 of the Revised Implementing Rules and Regulations of Republic Act 9184 defines Limited Source Bidding as “otherwise known as selective bidding, is a method of procurement of goods and consulting services that involves direct invitation to bid by the procuring entity from the list of pre-selected suppliers or consultants with known experience and proven capability on the requirement of the particular contract.”

ii. Direct Contracting

Rule XVI – Alternative Methods of Procurement Section 50 of the Revised Implementing Rules and Regulations of Republic Act 9184 defines Direct Contracting or single source procurement as “a method of procurement of goods that does not require elaborate bidding documents. The supplier is simply asked to submit a price quotation or a pro-forma invoice together with the conditions of sale. The offer may be accepted immediately or after some negotiations”.

iii. Repeat Order

Rule XVI – Alternative Methods of Procurement Section 51 of the Revised Implementing Rules and Regulations of Republic Act 9184 defines Repeat Order as “a method of procurement of goods from the previous winning bidder, whenever there is a need to replenish goods procured under contract previously awarded through Competitive Bidding. ”Furthermore, repeat order “shall likewise be subject to the following conditions:

- a) Unit prices of the repeat order must be the same as or lower than those in the original contract, provided that such prices are still the most advantageous to the GOP after price verification
- b) The repeat order will not result in splitting of contracts, requisition, or purchase orders

Splitting of Government Contracts is prohibited under Section 54 of IRR of RA 9184. It is defined as “the division or breaking up of contracts into smaller quantities and amounts, or dividing contract implementation into artificial phases or sub-contracts for the purpose of evading or circumventing the requirements of law and this IRR, especially the necessity of public bidding and the requirements for the alternative methods of procurement”.

The government prohibits splitting of requisition, purchase, letter orders and payment. The term “splitting” in its literal sense means dividing or breaking up into separate parts or portions or an act, which results in fissure, rupture and breach. It is often resorted in order to avoid measures promulgated by the government, more specifically, the review by higher officials of transaction of operating units.

It is the Unit Auditor’s duty to report any apparent incident of splitting to the officials concerned and disallow the transaction in audit. However, transactions for supplies, materials and spare parts acquired through emergency purchase from reputable firms are exempted from this provision.

The three (3) types transactions that would fall under the category of splitting are as follows:

1. Requisition – non-consolidation of requisition for one or more items needed at or about the same time by the requisitioner

2. Purchase Orders (PO) – issuance of 2 or more POs based on 3 or more requisitions for the same or about the same time by different requisitioners
 3. Payment – making 2 or more payments for one or more items involving one PO
- c) Except in cases duly approved by the GPPB, the repeat order shall be availed of only within six (6) months from the contract effectivity date stated in the Notice to Proceed arising from the original contract
 - d) The repeat order shall not exceed twenty-five percent (25%) of the quantity of each item in the original contract.

iv. Shopping

Rule XVI – Alternative Methods of Procurement Section 52 of the Revised Implementing Rules and Regulations of Republic Act 9184 defines shopping as “a method of procurement of goods whereby the procuring entity simply requests for the submission of price quotations for readily available off-the-shelf goods or ordinary/regular equipment to be procured directly from suppliers of know qualifications”.

The thresholds for shopping and small value procurement are presented on Annex “H” Thresholds for Shopping and Small Value Procurement. To wit:

1. Shopping [Section 52.1 (a)]. When there is an unforeseen contingency requiring immediate purchase, the amount shall not exceed the following:
 - a. For NGAs, GOCCs, GFIs, and SUCs, One Hundred Thousand Pesos (P100,000.00).
 - b. For LGUs, in accordance with the following schedule:

DOF Classification of LGUs	Maximum Amount (in Philippine Peso)		
	Province	City	Municipality
1 st Class	100,000	100,000	50,000
2 nd Class	100,000	100,000	50,000

3 rd Class	100,000	80,000	50,000
4 th Class	80,000	60,000	50,000
5 th Class	60,000	50,000	50,000
6 th Class	50,000	50,000	50,000

2. Shopping [Section 52.1. (b)] and Small Value Procurement [Section 53.9] Procurement shall not exceed the following:
- For NGAs, GOCCs, GFIs, and SUCs, One Hundred Thousand Pesos (P500,000.00).
 - For LGUs, in accordance with the following schedule:

DOF Classification of LGUs	Maximum Amount (in Philippine Peso)		
	Province	City	Municipality
1 st Class	500,000	500,000	100,000
2 nd Class	500,000	500,000	100,000
3 rd Class	500,000	400,000	100,000
4 th Class	400,000	300,000	50,000
5 th Class	300,000	200,000	50,000
6 th Class	200,000	100,000	50,000

- For Foreign-funded Procurement, the threshold shall be determined in each case, taking into account the nature of the goods, works, or assignment, by agreement between the GOP and the foreign government/foreign or international financing institution.

v. Negotiated Procurement

Rule XVI – Alternative Methods of Procurement Section 53 of the Revised Implementing Rules and Regulations of Republic Act 9184 defines negotiated procurement as “a method of procurement of goods, infrastructure projects and consulting services, whereby the procuring

entity directly negotiates a contract with a technically, legally and financially capable supplier, contractor or consultant in any of the following cases: a) Two Failed Biddings, b) Emergency Cases, c) Take-Over of Contracts, d) Adjacent or Contiguous, e) Agency-to-Agency, f) Procurement Agent, g) Highly Technical Consultants, h) Defense Cooperation Agreement, i) Small Value Procurement, k) Lease of Real Property, l) NGO Participation, m) Community Participation and n) United Nations Agencies.

Payment shall be processed once the following documentary requirements are met:

- Purchase Request
- Purchase Order/ Contract
- Sales Invoice/ Original Invoice
- Certificate of Acceptance
- Inspection Report/Waiver of Inspection
- Result of Test/Analysis by proper government agency (if items subject to test)
- Delivery Receipt
- Authority to enter into negotiated contract
- Certificate of failure of bidding from PBAC
- Canvass sheet/price quotation
- Abstract/Summary of canvass
- Performance Bond

PUBLIC BIDDING

Public bidding, also known as “Competitive Bidding” is a method of government procurement which aims to promote transparency and equal competition among suppliers/contractors. This also aims to help the procuring entity to get the most affordable

products of best quality. The whole procedure guides the procuring entity to scout and screen the company and the products that would be most advantageous to the procuring entity.

Article I. General Provisions of the Republic Act 9184 (RA 9184) on the *Handbook on Philippine Government Sixth Edition 2012* provides the Governing Principles on Government Procurement which are as follows:

- a. Transparency in the procurement process and in the implementation of procurement contracts.
- b. Competitiveness by extending equal opportunity to enable private contracting parties who are eligible and qualified to participate in public bidding.
- c. Streamlined procurement process that will uniformly apply to all government procurement. The procurement process shall be simple and made adaptable to advances in modern technology in order to ensure an effective and efficient method.
- d. System of accountability where both the public officials directly or indirectly involved in the procurement process as well as in the implementation of procurement contracts and the private parties that deal with government are, when warranted by circumstances, investigated and held liable for their actions relative thereto.
- e. Public monitoring of the procurement process and the implementation of awarded contracts with the end in view of guaranteeing that these contracts are awarded pursuant to the provisions of this Act and its implementing rules and regulations, and that all these contracts are performed strictly according to specifications.

The Procurement Section of Silang Water District (SWD) Administrative Services Department provides assistance to the Bids and Awards Committee (BAC) in the conduct of its function. Being the main support arm of SWD-BAC, the Procurement Section abides by the following Public Bidding Procedures:

PUBLIC BIDDING FLOW

- Receipt of Purchase Request with Approved Budget for the Contract
- Posting of Invitation to Bid to PhilGEPS
- Distribution/Selling of Bid Documents to prospective bidders
- Pre-bid Conference
- Submission, Receipt and Opening of Bids
- Eligibility & Technical Document Screening

- Financial Envelope screening
- Post Qualification
- Issuance of Notice of Award
- Posting of Performance Bond
- Contract Signing
- Issuance of Notice to Proceed

PUBLIC BIDDING PROCEDURES

1. *Receipt of Purchase Request with Approved Budget for the Contract*

The requesting division shall secure a Purchase Request (PR) Number from Administrative Services Department. The PR shall contain the quantity, item name as well as the approved budget for the items requested.

The PR shall be signed by the Division Officer/Manager and approved by the General Manager.

2. *Posting of Invitation to Bid to PhilGEPS*

To be one with the principle of transparency, all Invitations to Bid are posted on the Philippine Government Electronic Procurement System (PhilGEPS) website within the period prescribed by the IRR of RA 9184.

Article VII. Invitation to Bid of RA 9184 on the Handbook on Philippine Government Sixth Edition 2012 Section 21. Advertising and Contents of the Invitation to Bid states the details an Invitation to Bid shall contain:

- a. A brief description of the subject matter of the Procurement;
- b. A general statement on the criteria to be used by the Procuring Entity for the eligibility check, the short listing of prospective bidders, in the case of the
- c. Procurement of Consulting Services, the examination and evaluation of Bids, and post-qualification;
- d. The date, time and place of the deadline for the submission and receipt of the eligibility requirements, the pre-bid conference if any, the submission and receipt of bids, and the opening of bids;
- e. The Approved Budget for the Contract to be bid;
- f. The source of funds;

- g. The period of availability of the Bidding Documents, and the place where these may be secured;
- h. The contract duration; and
- i. Such other necessary information deemed relevant by the Procuring Entity

3. Distribution/Selling of Bid Documents to prospective bidders

All interested bidders shall secure a copy of the bidding documents to the BAC Secretariat at the standard rate provided by RA 9184. The cost of the bidding documents shall correspond to the ABC range as shown on the table below:

Approved Budget for the Contract	Maximum Cost of Bidding Documents (in Philippine Peso)
500,000 and below	500.00
More than 500,000 up to 1 Million	1,000.00
More than 1 Million up to 5 Million	5,000.00
More than 5 Million up to 10 Million	10,000.00
More than 10 Million up to 50 Million	25,000.00
More than 50 Million up to 500 Million	50,000.00
More than 500 Million	75,000.00

4. Pre-bid Conference

Handbook on Philippine Government Procurement states “at least one pre-bid conference shall be conducted for each procurement, unless otherwise provided in the Implementing Rules & Regulation (IRR) of Republic Act (RA) 9184”. Furthermore, “pre-bid conference(s) shall be held within a reasonable period before the deadline for receipt of bids to allow prospective bidders to adequately prepare their bids, which shall be specified in the IRR.”

Bidders are encouraged to attend the pre-bid conference to give them the overview of the requirements for the project to be bid. This also gives the bidders the chance to raise some questions and clarifications regarding the project to be bid.

5. *Receipt and Opening of Bids*

Bids must be delivered to Silang Water District's Bids and Awards Committee at the address and on or before the date and time indicated in the bidding documents. This shall be received by the BAC Secretariat and safe kept until the time of the Opening of Bids.

During the Opening of Bids, the BAC shall check the eligibility, technical and financial documents of the bidders.

6. *Eligibility & Technical Document Screening*

The BAC shall check the completeness and responsiveness of each of the eligibility and technical documents submitted by the bidder. The BAC shall accomplish a checklist on whether a bidder complied or not on all the requirements stated on the bidding documents.

All the bidders that are marked "passed/complying" in the eligibility and technical document screening shall proceed to the financial envelope screening. On the other hand, bidders that are marked "failed/non-complying" shall not continue in the bidding process.

In the event that none of the bidders passed the eligibility and technical document screening, a failure of bidding shall be declared.

7. *Financial Envelope screening*

Only the bidders who passed the Eligibility and Technical Documents screening shall proceed to the Opening of the Financial Envelopes. The BAC shall check the completeness, responsiveness and the arithmetical computations of the submitted bids.

An Abstract of Bid shall be prepared to show the ranking of the bids. Whoever will be declared as the bidder with the Lowest Calculated Bid (LCB) shall be scheduled for Post Qualification.

In the event that none of the bidders passed the financial document screening, a failure of bidding shall be declared.

8. *Post Qualification*

The bidder declared as the bid with the Lowest Calculated Bid submit within a non-extendible period of three (3) calendar days the following documents:

- a. Latest income and business tax returns;

- b. Certificate of PhilGEPS registration;
- c. Other appropriate licenses and permits required by law and stated in the Bid Data Sheet

During the post qualification, the BAC shall verify all submitted documents. They may also conduct test the products to be bought to ensure the quality and responsiveness of the bidders offer.

If the LCB passed the post qualification, the BAC shall declare it the Lowest Calculated and Responsive Bid. Thus the creation of a BAC Resolution Declaring the Lowest Calculated and Responsive Bid and Recommending Approval from the Board of Directors.

In the event that the LCB failed in the post qualification, the next bidder with the Lowest Calculated Bid shall be subject to Post Qualification.

In any instance that all the bidders who passed in the Financial Requirements Screening failed in the Post Qualification, a Failure of Bidding shall be declared.

9. Issuance of Notice of Award

The Procuring Entity shall notify the bidder with the Lowest Calculated & Responsive Bid in writing that their bid has been accepted through a Notice of Award. This shall be sent and the receipt shall be acknowledged by the bidder

10. Posting of Performance Bond

Within a maximum of ten (10) calendar days from the receipt of the Notice of Award, the winning bidder shall post a Performance Security to guarantee its faithful performance following the following schedule:

Form of Performance Security	Amount of Performance Security (Equal to Percentage of the Total Contract Price)
(a) Cash or cashier's/manager's	Five percent (5%)

check issued by a Universal or Commercial Bank	
(b) Bank draft/guarantee or irrevocable letter of credit issued by a Universal or Commercial Bank: Provided, however, that it shall be confirmed or authenticated by a Universal or Commercial Bank, if issued by a foreign bank.	
(c) Surety bond callable upon demand issued by a surety or insurance company duly certified by the Insurance Commission as authorized to issue such security; and/or	Thirty percent (30%)
(d) Any combination of the foregoing	Proportionate to share of form with respect to total amount of security

11. Contract Signing

The Procuring Entity shall enter into contract with the winning bidder in the period prescribed in the bidding documents after posting a Performance Bond and upon compliance of all the documentary requirements.

12. Issuance of Notice to Proceed

The Procuring Entity shall issue a Notice to Proceed to the winning bidder.

PETTY CASH FUND

Revolving fund intended for petty and miscellaneous disbursement of SWD not over One Thousand Pesos (Php 1,000.00). Disbursements more than P 1,000.00 shall fall on the preparation of voucher (Voucher System). The following disbursement shall fall on the petty cash fund classified as miscellaneous and petty in nature if amounting not more than P 1,000.00

1. Transportation expenses
2. Meal allowance
3. Per diems
4. Simple repairs and maintenance
5. Office supplies not available in warehouse
6. Donations and contribution
7. Risograph and reproduction
8. Representation expenses
9. Other expenses below P 1,000.00

PETTY CASH FLOW

- Accomplish appropriate petty cash request from:
 - a. Materials and Supplies/Services Requisition Form(MSSR)
 - b. Request for transportation allowance
 - c. Request for meal allowance
- Have the request form approve by the Division officer/General Manager.
- Attach necessary proof of purchase
 - a. Official receipt
 - b. Invoice
 - c. Reimbursement receipt (RER)
- Fill out the Petty cash voucher
- Releases payment
- Encodes all the disbursements made through Petty Cash Fund
- Replenish petty cash fund
- Forwards to accounting division for voucher preparation

General Procedures on Issuance of Petty Cash

1. The requisitioning staff/division shall fill up Materials and Supplies/Services Request (MSSR) form base on the requirement.
2. The Division Head/Officer concern shall be the one to approved the MSSR then forward the same to the Petty Cash Custodian for appropriate action.
3. Upon purchase of the item, Proof of payment such as Invoice/Official Receipt / RER/ Acknowledgement receipt shall be attached to the MSSR form and Petty Cash Voucher

for liquidation.

4. For transportation and meal expenses, a prescribed form for Request for Transportation and Meal Allowance and all other requests must first be secured from the Custodian, it must be duly approved by the Division Head/Officer prior to issuance of the amount requested.
5. The duly approved Request for Transportation and Meal Allowance shall be attached to the Petty Cash Voucher for liquidation.
6. The Custodian, upon reaching fifty percent (50%) of the total allotted Petty Cash Fund, encodes all the disbursements made and Replenish Petty Cash Fund with required documents attach, shall submit the to the Accounting Division for voucher preparation.

BONDING OF ACCOUNTABLE OFFICERS TREASURY CIRCULAR No. 02-2009 S. 2009

BASIS

This Treasury Circular is issued to Sections 313-335, Chapter 15, otherwise known as Public Bonding Law, under the Revised Administrative Code of 1917, Executive Order No. 449 s. 1997 (Realigning the Organization of the Bureau of the Treasury) in relation to Government Auditing Code of the Philippines (P.D. 1445).

PURPOSE

This Treasury Circular revises Treasury Order Nos. 01-95 and 01-99 pertaining to regulations promulgated for the effective bonding of accountable public officers pursuant to the provisions of the Public Bonding Law.

GENERAL PROVISIONS

1. Public Officers Covered

Every officer, agent, and employee of the Government of the Philippines or of the companies or corporations, regardless of the status of their appointment shall, whenever the nature of the duties performed by

such officer or employee permits or requires the possession, custody or control of funds or properties for which he is accountable, be deemed a bondable officer and shall be bonded or bondable and his fidelity insured.

2. Others Covered

- Public officers accountable to others who are primarily accountable.
- Public officers designated as authorized signatories and counter signatories in the issuance of checks and approval of disbursement vouchers.
- Heads of departments, bureaus, agencies and instrumentalities of the Government.

3. Accountability for Public Property

Every officer, agent and employee, accountable for public property shall be liable for its money value in case of improper or authorized use or misapplication thereof, by himself or any perso for whose acts he/may be responsible. He/ She shall likewise be liable for all losses, damages or deterioration due to negligence in the keeping or use of the property, whether or not it be, at the time of such loss, damagr or deterioration in his actual custody.

4. Accountability for Public Funds

Every officer, agent and employee accountable for public funds shall be for all losses resulting from the unlawful deposit, use, or application thereof, and for all losses attributable to negligence in the keeping of such funds.

5. Money and Property Accountability

An accountable public officer and employee who has both money and Property accountability in accordance with the Schedule of Premium Rates.

ANNEX C

REVISED SCHEDULE OF PREMIUM RATES

I. CASH ACCOUNTABILITY

MINIMUM CASH ACCOUNTABILITY	MAXIMUM CASH ACCOUNTABILITY	AMOUNT OF BOND	BOND PREMIUM
5,001.00	9,000.00	75% of their Total Cash Accountability	Bond Premium shall not be less than P150
9,001.00	12,000.00	9,000.00	150.00
12,001.00	15,000.00	11,250.00	168.75
15,001.00	18,000.00	13,500.00	202.50

18,001.00	21,000.00	16,750.00	251.25
21,001.00	25,000.00	18,900.00	283.50
25,001.00	30,000.00	22,500.00	337.50
30,001.00	35,000.00	26,250.00	393.75
35,001.00	40,000.00	30,000.00	450.00
40,001.00	50,000.00	37,500.00	562.50
50,001.00	60,000.00	45,000.00	675.00
60,001.00	80,000.00	60,000.00	900.00
80,001.00	100,000.00	75,000.00	1,125.00
100,001.00	250,000.00	100,000.00	1,500.00
250,001.00	500,000.00	225,000.00	3,375.00
500,000.00	750,000.00	350,250.00	5,253.75
750,001.00	1,000,000.00	500,000.00	7,500.00
1,000,001.00	2,500,000.00	750,000.00	11,250.00
2,500,001.00	5,000,000.00	1,500,000.00	22,500.00
5,000,001.00	25,000,000.00	3,500,000.00	52,500.00
25,000,001.00	75,000,000.00	4,000,000.00	60,000.00
75,000,001.00	100,000,000.00	5,000,000.00	75,000.00

II. PROPERTY ACCOUNTABILITY

- 1. Government Securities 30% of their Total Value x 1.5% = Premium
- 2. Equipment 30% of their Total Value x 1.5% = Premium
- 3. Supplies and Materials 30% of their Total Value x 1.5% = Premium

III. FOR ACCOUNTABLE FORMS

- a) Internal Revenue Stamp
 - b) Documentary Stamp
 - c) Customs Documentary Stamp
 - d) Cash Tickets
 - e) Postage and other Stamp Stocks
 - f) Cattle Registration Certificates
 - g) Marriage Certificates
 - h) Auto Driver Certificates
 - i) Motor Vehicle License
 - j) Other Accountable Form s having face value
- } 10% of their Total Value
rounded off to the
nearest hundred x 1.5% = Premium

AMOUNT OF BOND AND DETERMINATION OF PREMIUM

1. **Amount of Bond** - The amount of bond shall be based on the total accountability (cash, property and accountable forms) of the accountable public officer as determined by the Head of Agency.
2. **Authority to Fix Schedule of Premium** – The Treasurer of the Philippines with the approval of Secretary of Finance shall fix and, from to time, review the uniform rate of the bond premium chargeable for insurance under the Public Bonding Law and this Circular.
3. **Rate Premium** – The rate of premium of the fidelity bond is equal to One and One Half Percent (1.5%) of the amount bond but shall not be less than One Hundred Fifty Pesos (P150.00). The Revised Schedule of Premium Rates (Annex C see attached schedule) shall form an integral part of this Circular until amended or revised.

PROCEDURE FOR NEW APPLICATION, RENEWAL, INCREASE IN ACCOUNTABILITY AND CANCELLATION OF BOND

NEW APPLICATION

The applicant shall accomplish in duplicate General Form Nos. 57A (Request Form) and 58A (Application Form), copies of which can be secured from Bureau of Treasury region office. General Form No. 58A shall be subscribed and sworn to before any officer authorized to administer oath, attaching therewith two (2) passport size identification pictures taken within the last three (3) months prior to the date of application. The Request Forms shall be accompanied by the following:

- a. Latest Sworn Statement of Assets, Liabilities and Net Worth (SALN)
- b. List of bondable public officers/employee certified by agency official in charge of Administrative and/or Finance Department/Division.
- c. Agency Certification the the bond has no pending Administrative and /or criminal case.
- d. Latest approved appointment to bondable position

RENEWAL

The Fidelity bond of an accountable public officer shall be renewed before the expiration of the bond. The application for renewal of bond shall be accompanied by the following.

- a. List of bonded public officers/employees subject for renewal certified by

- the agency official in charge of Administrative and/or Finance Department or Division.
- b. Agency Certification that the bond has no pending Administrative and /or criminal case.
 - c. Copy of the latest BTr approved bond or copy of the Confirmation Letter.
 - d. Processing of Payment of bond shall be accompanied by the following:
 - Check Advise
 - Authority to Accept Payment (ATAP)
 - Payment deposit slip of Authorize Government Depository Bank
 - e. Proof of payment of bond premium deposited at AGDB.

INCREASE IN ACCOUNTABILITY

Any increase in the amount of accountability, resulting to an increase in the amount of bond shall be subject to increase in premium.

The applicant shall accomplish and submit General Form 57A to the concerned District Office/Provincial Office (DO/PO) together with the following:

- a. Special Order increasing the amount of accountability.
- b. List of bonded public officers/employee, certified by the agency official in charge of Administrative and/or Finance Department/Division.

The amount of bond premium shall be computed based on the increased amount of bond. The bond shall take effect upon the time of payment of premium on the new bond application. The Chief Treasury Operation Officer (CTOO) concerned shall cancel the previously assigned risk number to the applicant and issue a new risk number to the new bond application.

CANCELLATION

The Head of the Agency or authorized representative shall immediately submit a written request for bond cancellation to the concerned BTr District or Provincial Office involving accountable public officers who are no longer accountable by the reason of retirement, separation from the service, promotion, transfer, suspension from office or for any other cause rendering them not bondable to their present position. The head of Agency or Authorized representative requesting for cancellation of the bond shall accomplish and submit General Form No. 57(A)

EFFECTIVITY OF BOND

Approved Fidelity Bonds are valid for one (1) year.

PENAL CLAUSE

Unjustified failure of an accountable public officer to comply with the requirements to apply the Fidelity Bond pursuant to Treasury Circular No. 02-2009, shall subject the responsible official /employee to applicable criminal, and/or administrative liability under Revised penal Code and PD No. 144

RECORDS MANAGEMENT SECTION

Is a tool essential in a company's strategic planning, decision-making and operational activities. It involves creation, maintenance, use and disposition of documents at the most effective and economical way.

Section 13 Article III of RA 9740 mandates all government offices to “establish their archives and records office/unit in coordination with the DBM and the National Archives from their organic personnel. The Records Officer or an archivist of a government office shall head the said archives and records office/unit.”

Record Section is responsible for the storing of current and non-current records. It is also responsible of providing for a systematic process of storing, preserving and retrieving documents.

On Non –current Records, this section is tasked to collate, maintain, preserve and sometimes retire old records from various government agencies. The section is also tasked to digitize and take photographs of already aged documents to preserve the contents of the documents for viewing.

On Current Records, this Section is in charge of safekeeping of the new documents or current documents, resolutions and memoranda.

GENERAL PROCEDURES

- Administer the records management program within the agency.
- Sorting of various documents required to be retained .
(Please see attached RECORDS DISPOSITION SCHEDULE)
- Conduct or oversee the inventory of all records.
 - a. Non-Current Records
 - b. Current Records
- Protect confidential and vital records.
- Request records for transfer and proper disposal.

- Have the request approved by the Head of the Agency and Commission on Audit (COA) for proper disposal.
- Safekeeps and files documents in accordance to the disposition schedule issued by the National Archives of the Philippine

LIST OF RECORDS AND DISPOSITION SCHEDULE


RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
ADMINISTRATIVE and MANAGEMENT RECORDS	
Acknowledgement Receipts	To be filed with appropriate records series
Brochures / Leaflets / Pamphlets (About or by the agency)	1 year provided 1 copy is retained for reference
Calendars / Schedules of Activities or Events	1 year
Certificates of Appearance / Clearances	1 year
Certifications	1 year
Charts	
● Functional	Permanent
● Organizational	Permanent
Correspondences	
● Non-routine	2 years
● Routine	2 years after acted upon
Delivery Receipts	2 years
Directories of Employees / Officials	2 years after superseded
Feasibility Studies	Permanent
Inquiries	2 years
Issuances	
● Issued by or for the head of the agency documenting policies / functional / programs of the agency	Permanent
● Issued by or for the head of the agency reflecting	
routinary information or instruction	2 years after superseded
Logbooks	
● Incoming / Outgoing Correspondences	2 years
● Visitors	2 years
a. Ordinary	2 years after date of last entry
b. VIP	Permanent
● Others	2 years
Manual	Permanent
Requests	2 years after acted upon
Meetings / Proceeding Files	
● Agenda	1 year
● Minutes	Permanent
a. Board / Executive Committee	Permanent
b. Staff	1 year
● Notices	1 year
Slips	

<ul style="list-style-type: none"> ● Locator ● Permission ● Routing <p>Trip Tickets Standard Operating Procedures</p>	<p>1 year 1 year 1 year 1 year Permanent</p>
BUDGET RECORDS	
<p>Annual Budgets Budget Estimates Including Analysis Sheets and Estimate of Income Budget Expenditures</p> <ul style="list-style-type: none"> ● Programs / Sources of Financing ● Sources of Financing <p>Certifications of Funds Availability Work and Financial Plans</p>	<p>3 years 3 years 5 years 5 years 1 year 3 years</p>
RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
FINANCIAL AND ACCOUNTING RECORDS	
<p>Abstracts</p> <ul style="list-style-type: none"> ● Daily Collections ● Deposits and Trust Funds ● General Collections <p>Advices</p> <ul style="list-style-type: none"> ● Checks Issued and Cancelled ● Remittance <p>Annual Statements of Accounts Payable Bills Authorizations</p> <ul style="list-style-type: none"> ● Overtime ● Purchase of Equipment / Property ● Transfer of Fund ● Travel ● Others <p>Bonding Files</p> <ul style="list-style-type: none"> ● Action ● Applications / Requests ● Fidelity / Surety Bond <p>Cash Flow Charts Certificates</p> <ul style="list-style-type: none"> ● Settlement and Balances <p>Claims</p> <ul style="list-style-type: none"> ● Insurance ● Health Benefits ● Hospital <p>Check and Check Stubs Daily Cash Flow Daily Statement of Collections</p>	<p>5 years 5 years 5 years 4 years 10 years Permanent 10 years after settled 1 year after expired 1 year after expired 1 year after expired 1 year after expired 1 year after expired 3 years 3 years 5 years after expired / terminated Permanent 10 years provided post-audited, finally settled and not involved in any cases 10 years after settled 10 years after settled 10 years after settled 10 years 3 years 5 years</p>

Official Cash Books	Permanent
Official Cash Books for Bank Cash Book	Permanent
Notices	
● Disallowances	3 years after settled
● Suspensions	3 years after settled
Official Receipts	10 years
Orders of Payment	10 years
Payrolls	10 years
Payroll Payment Slips / Pay Slips	10 years
Quarterly Statements of Charges to Accounts Payable	10 years
Schedules of Accounts Receivables	3 years
Bank Slips	
● Deposit	10 years
● Remittances	10 years
Reports	
● Accountabilities for Accountable Forms	3 years after cash had been examined
● Cash Disbursements	10 years
● Collecting & Disbursing Officers	
a. Checks Issued and Cancelled	10 years
b. Collections & Deposits	10 years
c. Disbursements	10 years
● Daily Cash Reports	3 years
● Liquidations	10 years
● Monthly Income	10 years
● Petty Cash Replenishments	10 years provided post-audited, finally settled and not involved in any cases

RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
Trial Balances and Supporting Schedules <ul style="list-style-type: none"> ● Cumulative Results of Operations - Unappropriated ● Final Annual Trial Balances Accounting's Copy 	Permanent 10 years after Annual Financial Report had been published
Vouchers, including Bills, Invoices and Other Supporting Documents <ul style="list-style-type: none"> ● Disbursements ● Journals <ul style="list-style-type: none"> ● Petty Cash ● Reimbursement Expenses Receipts ● Travelling Expenses 	10 years provided post-audited, finally settled and not involved in any case for COA & Accounting Department. All other copies dispose after 1 year
Withholding Tax Certification	4 years after superseded
Books of Final Entry <ul style="list-style-type: none"> ● General Ledgers ● Subsidiary Ledgers 	Permanent Permanent Permanent
Expense Ledgers	
Journal Entry Vouchers	12 years provided post-audited, finally settled and not involved in any cases

Monthly Settlements of Monthly Subsidiary Ledger Balance	2 years
Books of Original Entry	
● Cash Disbursements Journals	Permanent
● Cash Journals	Permanent
● Check Disbursements Journals	Permanent
● General Journals	Permanent
● Journals of Check Issued	Permanent
Financial Statements	
● Balance Sheets	Permanent
● Income Statements	Permanent
● Statements of Cash Flows (Annual)	Permanent
● Statements of Operation	Permanent
List of Remittances	
● Loans	Permanent
● Premiums	Permanent
Reliefs from Accountability	
● Decisions	10 years
● Requests	10 years
HUMAN RESOURCE/PERSONNEL MANAGEMENT RECORDS	
Annual Summary Reports for Replacement Program for Non-Eligible Applications	5 years
● Employment	1 year
● Leave of Absence and Supporting Documents	1 year after recorded in the leave cards
● Relief Accountability	5 years after separated / retired
● Retirement / Resignation	1 year
Attendance Monitoring Sheets	1 year
Authorities / Requests to Create or Fill Vacant Positions	2 years
Comparative Data matrix of Employees	2 years
Certifications	
● Employment	1 year
● Residency	1 year
● Services	1 year
● Others	1 year
RECORDS SERIES TITLE AND DESCRIPTION	
AUTHORIZED RETENTION PERIOD	
Daily Time Records	1 year after data had been posted in leave cards and post-audited
Employee Interview Records	1 year
Handwriting Specimens / Signature	Permanent
Job Order Employment Contracts	5 years after terminated
Leave Credit Cards	15 years
Lists of Eligibles / Non-Eligibles	1 year
Medical Certificates in Support of Absence on Account of Illness / Maternity	3 years
Personal Data Sheets (Curriculum Viate / Resume)	1 year
Personal Folders (201 Files)	15 years
Logbooks	
● Arrival & Departures of Employees	2 years

<ul style="list-style-type: none"> ● Attendance ● Clearance Issued 	<p>1 year</p> <p>2 years</p>
<p>Membership Files</p>	
<ul style="list-style-type: none"> ● GSIS ● Pag-ibig ● Philhealth <p>Plantilla of Personnel</p> <p>Salary Standardization Records</p>	<p>15 years</p> <p>15 years</p> <p>15 years</p> <p>Permanent</p> <p>5 years after superseded</p>
LEGAL RECORDS	
<p>Administrative Cases</p> <p>Affidavits</p> <p>By-Laws</p> <p>Complaints / Protests</p> <p>Contracts</p>	<p>7 years after finally settled except Decisions which are Permanent</p> <p>1 year after purpose had been served</p> <p>Permanent</p> <p>5 years after settled</p> <p>5 years after renewed / terminated and/or finally settled</p>
PROCUREMENT AND SUPPLY RECORDS	
<p>Acknowledgment Receipts for Equipment (ARE) / Memorandum Receipts of Equipment (MRE), Semi-Expandable and Non-Expandable Properties</p> <p>Annual Procurements</p> <ul style="list-style-type: none"> ● Programs ● Plans <p>Bids and Awards Committee Files</p>	<p>1 year after equipment had been returned</p> <p>3 years</p> <p>3 years</p>
<ul style="list-style-type: none"> ● Abstracts ● Invitations ● Minutes ● Pre / Post Qualifications ● Publications ● Resolutions 	 <p>5 years after contract of winner had been terminated/settled, others dispose after 1 year</p>
<p>Bin Cards / Stock Cards on Supplies</p>	<p>3 years after date of last entry</p>
<p>Canvass of Prices</p>	<p>10 years if attached to vouchers, otherwise, dispose after 2 years</p>
<p>Inventory and Inspection Reports of Unserviceable Properties</p> <p>Inventories of Equipment / Supplies</p> <p>Inventory Tag Cards</p> <p>Job Orders</p> <p>Invoices / Receipts</p> <ul style="list-style-type: none"> ● Accountable Forms ● Properties / Transfer of Properties 	<p>1 year after property had been disposed</p> <p>1 year after updated</p> <p>1 year after updated</p> <p>1 year</p> <p>3 years after issuance of clearance had been terminated after property had been returned</p>
RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD

Monthly Reports of Supplies and Materials Issued	1 year
Invoices of Delivery on Supply Open-End Order Contracts	5 years
Property Cards	Permanent
Purchase Orders	4 years
Purchase Requests	1 year
Reports of Waste Materials	2 years
Requisition and Issue Slips	1 year or file with appropriate records series
TRAINING RECORDS	
Calendars	1 year
Course Design / Outlines / Syllabi	1 year
Masterlists	
• Participants	Permanent
• Seminars Conducted / Coordinated	Permanent
Resource Speaker Profiles	1 year after superseded
Schedules of Training Seminar	1 year after superseded
Survey Evaluation Questionnaires	1 year after data had been evaluated
Training Handouts	1 year after superseded
Training Programs / Plans	3 years after superseded
Training Reports	2 years
Workshop Results	1 year