



# COOPERATIVE DEVELOPMENT AUTHORITY

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**OFFICE ORDER NO. 2019-09**  
**Series 2019**

**TO: ALL OFFICIALS, OFFICERS AND EMPLOYEES**  
This Authority

**SUBJECT: GUIDELINES IN THE RATING AND RANKING THE CDA DELIVERY UNITS FOR THE GRANT OF THE 2019 PERFORMANCE-BASED BONUS (PBB) IN ACCORDANCE WITH THE MEMORANDUM CIRCULAR NO. 2019-1 OF THE INTER-AGENCY TASK FORCE ON THE HARMONIZATION OF NATIONAL GOVERNMENT PERFORMANCE, MONITORING AND REPORTING SYSTEMS DATED September 3, 2019**

**DATE : September 25, 2019**

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## 1.0 Purpose

This Office Order prescribes the guidelines for the rating and ranking of the Cooperative Development Authority's (CDA) Delivery Units (DUs) in accordance with DBM Memorandum Circular No. 2019-1, dated September 28, 2019 providing the Guidelines on the Grant of Performance-Based Bonus for Fiscal Year 2019 Under Executive Order No. 80.

## 2.0 Coverage

- 2.1. This Office Order covers all the DUs of the Cooperative Development Authority.
- 2.2. All officials and employees holding regular plantilla position and casual personnel having an employer-employee relationship with the CDA, and whose compensation are charged against the lump sum appropriation under Personnel Services.
- 2.3. The implementation of this Office Order shall be in close coordination with the Department of Budget and Management and the Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems (Administrative Order No. 25, Series of 2011).



### 3.0 Concepts and Terminologies

- 3.1. **General Appropriations Act (GAA).** Refers to the law appropriating the annual budget of all government agencies and instrumentalities. The Act authorizes and controls the expenditures of every government agency and instrumentality as indicated therein. The GAA also contains the Programs, Projects and Activities (PPAs) of every government agency and instrumentality and their respective targets.
- 3.2. **Personal Services (PS) Funds.** Refers to the expenditure category/expense class for the payment of salaries, wages and other compensation (e.g. merit, salary increase, cost-of-living allowances, honoraria and commutable allowances, etc.) of permanent, temporary, contractual, and casual employees of the government.
- 3.3. **Maintenance and Other Operating Expenses (MOOE) Funds.** Refers to an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc) and the repairs, etc.
- 3.4. **Financial Performance.** Refers to the result of the evaluation and rating of on the utilization of variable MOOE funds where the operational costs and expenses in the implementation of the programs, projects and activities of the Agency are charged.
- 3.5. **Physical Performance.** Refers to the result of the evaluation and rating on the level of achievement of the physical targets of the CDA DUs.
- 3.6. **Performance-Based Bonus (PBB).** Refers to the incentive given to personnel of delivery units in accordance with their contribution to the accomplishment of the CDA's over-all targets and commitments.
- 3.7. **Program Expenditure Classification (PREXC).** Refers to a form of structuring the budget into programs and outcomes. An expenditure classification by program will contribute to improved transparency and accountability, and help better link inputs to objectives or outcomes.
- 3.8. **Strategic Performance Management System (SPMS).** Refers to the mechanism that ensures that the employee achieves the objectives set by the organization, on the other hand, achieves the objectives that it has set for itself in its strategic plan. The SPMS is focused on linking individual performance vis-à-vis the agency's organizational vision, mission and strategic goals.



**3.9 Accountability Reports.** Refers to the reports required to be submitted, under existing circulars, memoranda or other instruments or standards issued by the Authority and those that may be required from the Agency by monitoring government or non-government institutions, such as, but not limited to the Office of the President, both Houses of Congress, Department of Finance (DOF), National Economic Development Authority (NEDA), Department of Budget and Management (DBM), Civil Service Commission (CSC), Government Procurement Policy Board (GPPB), Commission on Audit (COA) and CDA's ISO-certifying body.

**3.10 Delivery Unit (DU).** Refers to the primary subdivision of department/agency performing substantive line functions, technical services or administrative support, as reflected in the department/agencies organizational structure/functional chart. For this purpose, the CDA Central Office shall be considered as one DU and each of the sixteen (16) Extension Offices shall constitute separate and distinct delivery unit.

#### 4.0 Ranking Criteria.

Category	Indicators	Means of Verification (MOV)	Percentage Weight)
4.1. Program Indicators and Other Targets contained in the CDA 2019 Work and Financial Plan	Physical performance a. Programs, Projects and Activities (PAPs) b. Support to Operation (STO) c. General Administration Services (GAS) d. Intervening/others	OPCR vis-à-vis Work plan	60%
4.2. Good Governance Conditions as provided under MC No. 2019-1 dated September 3, 2019	Good Governance Conditions (GGCs). Satisfy 100% of GGCs for FY 2019 as provided in Section 4.0.  I. <b>Maintain/update the Agency Transparency Seal</b> pursuant to 5.1.a of the General Provisions of the FY2019 GAA, to enhance transparency and enforce accountability.	Website	15%

	<p>The following are the required documents pursuant to Section 106 of the General Provisions of the FY 2019 General Appropriations Act (GAA):</p> <ol style="list-style-type: none"> <li>1. Agency's mandate and functions; names of its officials with their position and designation, and contact information;</li> <li>2. Annual Financial Reports (whole year/as of December end of the year/4<sup>th</sup> Quarter. Incomplete or non-cumulative will not be counted)</li> </ol> <p>For National Government Agencies (NGA)/State Universities and Colleges (SUCs)</p> <ul style="list-style-type: none"> <li>- 2015-2019 FAR No. 1: SAAOBDB (Statement of Statement of Appropriations, Allotments, Obligations, Disbursements and Balances as of December YEAR)</li> <li>- 2015-2019 Summary Report on Disbursements</li> <li>- 2015-2019 BAR No. 1 - Quarterly Physical Report of Operations/Physical Plan</li> <li>- 2015-2019 FAR No. 5 - Quarterly Report on Revenue and Other Receipts</li> <li>- 2015-2019 Financial Plan (Detailed Statement of Current Year's Obligations, -</li> </ul>		
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	<p>Disbursements and Unpaid Obligations)</p> <p>3. <b>DBM Approved Budget and Corresponding Targets</b> for FY 2019.</p> <ul style="list-style-type: none"> <li>- Budget for FY 2019</li> <li>- GAA targets for FY 2019</li> </ul> <p>4. <b>FY 2019 Annual Procurement Plan</b> (FY 2019 APP non-CSE), Indicative FY 2020 APP non-CSE; and FY 2020 APP for Common-Supplies and Equipment (FY 2020 APP CSE);</p> <p>5. <b>QMS Certification of at least one core process</b> by an international certifying body (ICB) accredited by the International Accreditation Forum (IAF) members. Preferably, the ICB is accredited by the Philippine Accreditation Board, Department of Trade and Industry, which is a member of the IAF and authorized to accredit ICBs. The QMS ISO Certification should be posted not later than December 31, 2019.</p> <p>6. <b>System of Ranking Delivery Units for FY 2019 PBB</b> should be cascaded to all employees, and posted in the TS page not later than October 1, 2019. The system should be signed and approved by the Head of Agency. The posting should also include the activities/details of cascading efforts, and the contact information that employees may coordinate with regarding cascading of System of Ranking Delivery Units.</p>		
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	<p>7. <b>The Agency Review and Compliance Procedure of Statements and Financial Disclosures</b> should be cascaded to all employees. The scanned copy should be posted in the TS page not later than October 1, 2019.</p> <p>8. <b>The Final People's Freedom to Information (FOI) Manual signed by head of agency; Agency Information Inventory;</b> should be posted not later than October 1, 2019; and</p> <p>9. <b>2019 FOI Registry, and 2019 FOI Summary Report</b> should be posted not later than January 31, 2020.</p> <p>10. Performance Targets of Agencies. Achieve each one of the Physical Targets, Support to Operations (STO) and General Administration and Support Services (GASS) requirements for FY 2019.</p> <p>11. Achieve the streamlining requirements of government services, achieve higher citizen/client satisfaction, and achieve fiscal discipline. The details of the requirements are indicated in Section 5.0 hereof;</p> <p>II. <b>Maintain/Update the PhilGEPS posting</b> of all Invitations to Bids and awarded contracts pursuant to the Government Procurement Reform Act, Republic Act No. 9184, for transactions from January 1, 2019 to December 31, 2019, including the Early Procurement of FY 2020 Non-CSE</p>		
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	<p>items. Certificate of compliance to PhilGEPS is no longer necessary.</p> <p>Agencies should track their status through PhilGEPS microsite: <a href="http://data.philgeps.gov.ph/directory/pbb.aspx">http://data.philgeps.gov.ph/directory/pbb.aspx</a>.</p> <p>Departments/agencies should ensure that the status of notices in the PhilGEPS System for all transactions for the period January 1, 2019 to December 31, 2019, including the Early Procurement of FY 2020 Non-CSE items, is updated on or before January 31, 2020. Failed or cancelled bid status should still be updated in PhilGEPS.</p> <p>If the agency is unable to update the system or post the BAC Resolution, Notices of Award/Bid Results, Actual Approved/Awarded Contracts and Notices to Proceed/Purchase Orders for transactions above one million (P1,000,000) in the PhilGEPS due to factors that are outside the control of the agency, the agency should submit a letter to or inform PhilGEPS and submit a letter of explanation addressed to the AO25 IATF on or before January 31, 2020. Acceptance of explanation/ justification shall be subject to the recommendation of PhilGEPS.</p> <p><b>III. Maintain/ Update the Citizen's or Service Charter or its equivalent,</b> reflecting the agency's enhanced service standards for all its government services to citizens, businesses, and government agencies, consistent with the objectives of RA No. 11032 and the President's directive to reduce processing time of all public transactions with government and</p>		
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	<p>ensure accessible and convenient delivery of services to the public.</p> <p>Departments/Agencies shall submit their respective Certificates of Compliance (COC) based on the format prescribed by the Anti-Red Tape Authority ("Authority") on or before December 31, 2019 through the A025 Secretariat. The Authority shall conduct a validation of the Citizen's or Service Chatter or its equivalent starting January 2020.</p> <p>Non-compliance with any of the GGCs will render the entire department/agency ineligible for the PBB. The assessment of agency compliance with GGC requirements shall be conducted starting October 1, 2019.</p>		
4.3. Accountability Reports	<p>On time submission of accountability report, such as:</p> <ul style="list-style-type: none"> <li>a. Quarterly Accomplishment Report</li> <li>b. Budget and Financial Accountability Reports (CO &amp; EO)</li> <li>c. Public Investment Plan (CO &amp; EO)</li> <li>d. CDA Annual Report (CO &amp; EO)</li> <li>e. Report on Separation (CO)</li> <li>f. Report on Appointment Issued (CO)</li> <li>g. Annual Procurement Plan (CO &amp; EO)</li> <li>h. Agency Procurement Compliance and Performance Indicator (APCPI) - CO &amp; EO</li> <li>i. Reports on the Status of Bids and Awards</li> <li>j. Inventory of Supplies (CO &amp; EO)</li> </ul>	Transmittal letters through hard copies or electronic form	7.5%



	k. Inventory of Properties, Plant and Equipment (CO & EO) l. Government Quality Management Program (GQMP) requirements m. KPI Monitoring Reports and Analysis n. OPCR and IPCRs o. Status of compliance to PHILGEPS p. Indicative FY 2019 APP Non-CSE q. FY 2019 CSE r. Other reports that may be required to be submitted		
	Accuracy of reports <sup>1</sup>	Report itself	7.5%
4.4. Financial Performance	Budget Utilization Rate (BUR) <ul style="list-style-type: none"> <li>• Obligation</li> <li>• Disbursement</li> </ul>	Statement of allotment and obligation (SAOB) and Budget and Financial Accountability Reports (BFAR)	5%
4.5. Innovative and Creative Accomplishments <sup>2</sup>	Innovative and trail blazing activities and strategies	Project/ Activity Concept Paper  Project/ Activity Report/ Photos	5%
<b>TOTAL</b>			<b>100%</b>

<sup>1</sup> Accuracy will be considered in terms of the content and the adherence to prescribed forms

<sup>2</sup> This refers to programs, projects and activities that would result in upgrading the level of performance in terms of serving external and internal clients in the following areas such as, but not limited to: (internal) improved management systems and leadership approaches, better ways of serving clients, internal communication, disaster risk reduction, advocacy (external) empowerment of the marginalized sector, network building, and caring for the environment.

**5.0 Performance Rating Guidelines.** The ranking criteria mentioned in 4.0 will be rated as follows:

5.1. The **Program Indicators and Other Targets** contained in the 2019 Work and Financial Plan of the CDA.

The rating for the Program Indicators and other targets shall be the average of the results of the two rating periods of the OPCR.

<b>Percentage of Accomplishment</b>	<b>Points Earned</b>
Above 97% of the planned targets	5
89% – 97% of the planned targets	4
80% - 88% of the planned targets	3
70% - 79% of the planned targets	2
Below 70% of the planned targets	1

## 5.2. Good Governance

### 5.2.1. Transparency Seal

<b>Posting is maintained/updated</b>	<b>Points Earned</b>
All posting is Timely and Updated	5
With at least One Late or Incomplete Posting	0

*\*In case the EO website has not been redesigned to allow posting/updating of the required reports, they will be rated on the basis of their submission to the CO*

### 5.2.2. PhilGEPS

<b>Posting is maintained/updated</b>	<b>Points Earned</b>
All posting is Timely and Updated	5
With at least One Late and Incomplete Posting	3
With two or more late / incomplete Posting	0

*\*In case the EO website has not been redesigned to allow posting/updating of the required reports, they will be rated on the basis of their submission to the CO*

### 5.2.3 Citizen's Charter

#### a. Certificate of Compliance from the Civil Service Commission (CSC)

<b>Compliance</b>	<b>Points Earned</b>
Compliant	5
Non-Compliant	0

#### b. Client Feedback

<b>Client Satisfaction</b>	<b>Points Earned</b>
95%- 100% rated at least very good	5
80%- 94% rated at least very good	3
Below 80% rated at least very good	1

### 5.2.4. Freedom of Information

#### a. Posting

<b>Posting</b>	<b>Points Earned</b>
Timely posting of reports	5
None	0

*\*In case the EO website has not been redesigned to allow posting/updating of the required reports, they will be rated on the basis of their submission to the CO*

#### b. Timeliness of Action

<b>Response</b>	<b>Points Earned</b>
80%-100% acted upon within the prescriptive period	5
Below 80%-acted upon within the prescriptive period	0



**5.3. Accountability Reports** - *\*In case of online submission of reports and delay is attributable to system breakdown, fortuitous event or any similar circumstances, rating shall be based on the date of submission of the hard copy*

**5.3.1 Timeliness of submission of reports**

<b>Timeliness of Reports</b>	<b>Points Earned</b>
Before the due date	5
On the due date	3
After the due date	1

**5.3.2 Accuracy of reports**

<b>Accuracy of Reports</b>	<b>Points Earned</b>
No revision	5
With 1 – 2 revisions	3
Three or more revisions	1

*\*Revision happens when a report is returned for correction due to noted errors or deviation.*

**5.3.3 Completeness of reports**

<b>Completeness of Reports</b>	<b>Points Earned</b>
Complete*	5
Incomplete	0

*\*Including all required attachments*

**5.4. Financial Performance**

<b>Percentage of Utilization</b>	<b>Points Earned</b>
90% - 100%	5
80% - 89%	3
Below 80%	1

### 5.5. Innovative and creative accomplishments

Quantity of Accomplishment	Points Earned
3 and above activities documented and accepted	5
2 activities documented and accepted	3
1 activity documented and accepted	1

### b. Performance Numerical and Adjectival Rating

The equivalent numerical and adjectival rating of the delivery units will be determined based on their over-all performance for the year expressed in terms of the over-all point score as shown in the following:

Over-All Point Score	Equivalent Adjectival Rating
97% - 100%	Outstanding
88% - 96%	Very Satisfactory
78% - 87%	Satisfactory
70% - 77%	Unsatisfactory
Below 70%	Poor

**6. Responsibility Centers.** The following shall be responsible in the implementation of this Office Order with the following specific responsibilities:

#### a. Planning Division

- i. Consolidates, reviews, validates and evaluates the accomplishments of the Extension Office and Central Office Units based on their respective Office Performance Commitment Report (OPCR);
- ii. Submit to the Performance Management Team the results of their evaluation of the OPCR of the Extension Office and Central Office Units; and

iii. Perform other related tasks as necessary.

**b. Finance Division**

- i. Provide the Planning Division the results of their evaluation of the financial and income performance as input to the computation of the over-all performance of the Extension Offices; and
- ii. Perform other related tasks as necessary.

**c. Human Resource**

- i. Consolidates, reviews, validates and evaluates the Individual Performance Commitment Report (IPCR) of all delivery units;
- ii. Submit to the Performance Management Team the results of their evaluation of the IPCRs of all delivery Units; and
- iii. Perform other related tasks as necessary.

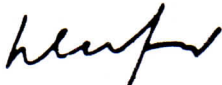
**d. Performance Management Team (PMT)**

- i. Reviews the initial assessment of the accomplishments of the Extension Offices and the Central Office Units by Planning Division; and
- ii. Rank the Extension Offices and Central Office Units based on the herein prescribed ranking criteria and guidelines.

**7. Effectivity**

This Office Order takes effect immediately.

September 30, 2019

  
**ORLANDO E. RAVANERA**  
Chairman