

## 1. Recording of Collections

The Municipal Treasurer's Office submit their collections to the Municipal Accounting Office for the preparation of Financial Reports and as mandated by the Commission on Audit (COA).

<b>Office or Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Municipal Treasurer's Office			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Daily Report of Collection and Deposits (1 Original and 1 duplicate copy) <ul style="list-style-type: none"> <li>• Official Receipts (1 Duplicate copy)</li> <li>• Verified Deposit Slip (1 Duplicate copy)</li> <li>• Abstract of Collection (1 Original and 1 duplicate copy)</li> </ul>		Municipal Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Transmit the reports with logbook/duplicate copy	1. Receive the reports with supporting documents	None	1 minute per report	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Check and segregate the original and duplicate copy of the reports with supporting documents.	None	45 minutes per report	<i>Bookkeeper III</i> Municipal Accounting Office

	1.2. Enter and check journal entries for the preparation and printing of Journal Entry Voucher (JEV).	None	5 minutes per report	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Review, sign and approve the JEV	None	5 minutes per report	<i>Municipal Accountant</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>56 minutes per report</b>	

## 2. Recording of Checks and Financial Documents

The Municipal Treasurer's Office submits cheques and financial documents to the Municipal Accounting Office for the preparation of Financial Reports as mandated by the Commission on Audit (COA).

<b>Office or Division:</b>	Municipal Accounting Office		
<b>Classification:</b>	Simple		
<b>Type of Transaction:</b>	G2G - Government to Government		
<b>Who may avail:</b>	Municipal Treasurer's Office		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
1. Report of Check Issued (1 Original copy) <ul style="list-style-type: none"> <li>Disbursement Vouchers with check and supporting documents (1 Original and 1 duplicate)</li> </ul>		Municipal Treasurer's Office	

<ol style="list-style-type: none"> <li>2. Report of Check Issued (1 Original copy) <ul style="list-style-type: none"> <li>• Disbursement Vouchers with check and supporting documents (1 Original and 1 duplicate)</li> </ul> </li> <li>3. Report of Cash Disbursement (1 Original copy) <ul style="list-style-type: none"> <li>• Payroll with supporting documents (1 Original and 1 duplicate copy)</li> </ul> </li> <li>4. Report of Unclaimed Checks (1 Original and 1 duplicate copy)</li> <li>5. Report of Cancelled Checks (1 Original copy)</li> <li>6. Report of Stale Checks (1 Original copy) <ul style="list-style-type: none"> <li>• Disbursement Voucher with stale check and supporting documents (1 Original and 1 duplicate copy)</li> </ul> </li> </ol>		Municipal Treasurer's Office		Municipal Treasurer's Office
<p style="text-align: center;"><b>CLIENT STEPS</b></p>	<p style="text-align: center;"><b>AGENCY ACTION</b></p>	<p style="text-align: center;"><b>FEES TO BE PAID</b></p>	<p style="text-align: center;"><b>PROCESSING TIME</b></p>	<p style="text-align: center;"><b>PERSON RESPONSIBLE</b></p>
<p>1. Transmit the report with logbook/duplicate copy including necessary supporting documents</p>	<p>1. Receive the report and sign the logbook/ duplicate copy of the document.</p>	<p style="text-align: center;">None</p>	<p style="text-align: center;">1 minute</p>	<p style="text-align: center;"><i>Bookkeeper I</i> Municipal Accounting Office</p>
	<p>1.1. Enter and check journal entries for the preparation and printing of Journal Entry Voucher (JEV).</p>	<p style="text-align: center;">None</p>	<p style="text-align: center;">5 minutes per voucher</p>	<p style="text-align: center;"><i>Bookkeeper I</i> Municipal Accounting Office</p>

	1.2. Check and segregate original and duplicate copies of the Disbursement Voucher with supporting documents.	None	5 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Review, sign and approve the JEV	None	3 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>14 minutes per voucher</b>	

### 3. Signing of Clearances

Request for clearance is forwarded to the Municipal Accounting Office for terminal leave, foreign travel authority, maternity leave, transfer to other government agencies, or other clearances mandated by law.

<b>Office or Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	All Offices of the Municipal Government			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Clearance Form (5 original copies)			Municipal Treasurer's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Transmit the report with necessary supporting documents.	1. Receive the Clearance Form.	None	1 minute	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Countersign the clearance form upon verification that there are no property accountable to the requesting party.	None	15 minutes	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Approve and sign the Clearance Form	None	2 minutes	Municipal Accountant Municipal Accounting Office
2. Receive the approved Clearance Form.	2. Release the Clearance Form	None	2 minutes	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>20 minutes</b>	

#### 4. Receiving and Checking of Barangay Financial Documents

Financial documents from the 7 Barangays are submitted to the Municipal Accounting Office for the preparation of Financial Reports as mandated by the Commission on Audit.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	All barangays of the municipality
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	

<ol style="list-style-type: none"> <li>1. Transmittal Report (1 original copy)</li> <li>2. Certified copy of the cash book (1 original copy) <ul style="list-style-type: none"> <li>• Disbursement Vouchers with photocopy of checks and supporting documents</li> <li>• Payroll with supporting documents</li> </ul> </li> <li>3. Summary of Petty Cash Disbursements (1 original copy) <ul style="list-style-type: none"> <li>• Petty Cash voucher with supporting documents</li> </ul> </li> <li>4. 1 Duplicate copy of Punong Barangay Certification (PBC)</li> <li>5. Liquidation Reports with supporting documents (1 original copy)</li> <li>6. Statement of Appropriations, Allotments and Obligations (1 original copy)</li> <li>7. Report of Collections and Deposits/ Remittances <ul style="list-style-type: none"> <li>• Official Receipt (1 Duplicate Copy)</li> <li>• Validated Deposit Slip (1 Duplicate Copy)</li> </ul> </li> </ol>		Barangay Hall Barangay Hall  Barangay Hall  Barangay Hall  Barangay Hall  Barangay Hall		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Transmit the reports.	1. Receive the reports together with supporting documents.	None	5 minutes per transmittal	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Prepare the Journal Entry Voucher (JEV).	None	15 minutes per transmittal	
	1.2. Approve and sign the Journal Entry Voucher.	None	5 minutes per transmittal	<i>Municipal Accountant</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>25 minutes per transmittal</b>	

## 5. Pre-Audit and Processing of Disbursement Vouchers for Cash Advances on Local and Foreign Travel

Cash Advances on Local and Foreign Travel are forwarded to the Municipal Accounting Office for the pre-audit and certification as to the completeness of its supporting documents based on Circulars, Issuances, Rules and Regulations from regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Requisitioning Offices
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><b><u>Local and Foreign Travel:</u></b></p> <ol style="list-style-type: none"> <li>1. Disbursement Voucher (DV) (3 original Copies)</li> <li>2. Approved Obligation Request (OBR) (2 original copies)</li> <li>3. Approved Travel Order (2 original copies)</li> <li>4. Approved Itinerary of Travel (2 original copies)</li> <li>5. Certificate of No Unliquidated Cash Advance (1 copy)</li> <li>6. Authorization and accountability form to claim in behalf of other claimants (for group travel) (2 original copies)</li> <li>7. Certificate of No Claim from Mother Agency (for NGA employees) (1 original copy)</li> </ol> <p>*Additional requirements for attendance in training or convention:</p> <ol style="list-style-type: none"> <li>1. Invitation or communication Letter with mayor's approval</li> <li>2. Photocopy of Training program</li> </ol> <p>*Additional requirements for Foreign Travel:</p>	<p>Municipal Accounting Office  Municipal Budget Office  Municipal Mayor's Office  Municipal Mayor's Office  Requisitioning Office</p> <p>Municipal Treasurer's Office  Municipal Accounting Office  Mother Agency</p> <p>DILG</p>

<ol style="list-style-type: none"> <li>1. Approved Itinerary of travel from DILG (1 copy)</li> <li>2. Current DSA circular of country of destination (1 copy)</li> <li>3. Daily Foreign exchange rate of country of destination (1 copy)</li> </ol>				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the approved Obligation Request together with supporting documents	1. Receive the approved obligation request with the necessary supporting documents	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number.	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Pre-audit the supporting documents	None	5 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Receive and review the voucher and print the Disbursement Voucher.	None	5 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.4. Final review of the supporting documents, signing the disbursement voucher and approval	None	3 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office

2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper /</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>18 minutes per voucher</b>	

### 6. Pre-Audit and Processing of Disbursement Vouchers for Cash Advances – Special Disbursing Officer

Disbursement Vouchers for Cash Advances – Special Disbursing Officer are forwarded for the pre-audit and certification as to the completeness of its supporting documents based on Circulars, Issuances, Rules and Regulations from regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Requisitioning Offices			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<ol style="list-style-type: none"> <li>1. Disbursement Vouchers (3 original copies)</li> <li>2. Obligation Request (OBR) (2 original copies)</li> <li>3. Certificate of No Unliquidated Cash Advance (1 original copy)</li> </ol>			Municipal Accounting Office Municipal Budget Office Municipal Accounting Office	

<u>Additional requirements for honorarium:</u> <ol style="list-style-type: none"> <li>1. Computerized payroll for honorarium with amount (1 original copy)</li> <li>2. Authority to Collect Honorarium (for honorarium of other government employees) (2 original copies)</li> <li>3. Program of Activities (1 original copy)</li> <li>4. Approved Project Proposal (1 original copy)</li> </ol>		Requisitioning Office		
<u>Additional Requirements for Prizes/Awards:</u> <ol style="list-style-type: none"> <li>1. Computerized payroll for prizes with amount (1 original Copy)</li> <li>2. Criteria/Mechanics (1 original copy)</li> <li>3. Program of Activities (1 original copy)</li> <li>4. Approved Project Proposal (1 original copy)</li> </ol>		Requisitioning Office		
<u>Additional Requirements for Meals Allowance:</u> <ol style="list-style-type: none"> <li>1. Payroll (1 original copy)</li> <li>2. Certified List of Recipients (1 original copy)</li> <li>3. Approved Request Letter (1 original copy)</li> <li>4. Approved Project Proposal (1 original copy)</li> </ol>		Requisitioning Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the approved Obligation Request from	1. Receive the approved obligation request with the	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office

the Municipal Budget Office.	necessary supporting documents			
	1.1. Assign Disbursement Voucher Number.	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Pre-audit the supporting documents	None	10 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Receive and review the voucher and print the Disbursement Voucher.	None	5 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.4. Final review of the supporting documents, signing the disbursement voucher and approval	None	3 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	3. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>23 minutes per voucher</b>	

## 7. Pre-Audit and Processing of Disbursement Vouchers for Cash Advances on Petty Cash Fund

Disbursement Vouchers for Cash Advances on Petty Cash Fund are forwarded for the pre-audit and certification as to the completeness of its supporting documents based on Circulars, Issuances, Rules and Regulations from regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office
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<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Municipal Treasurer's Office			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Disbursement Vouchers (3 original copies) 2. Authority of the Accountable Officer (1 original copy) 3. Certificate of No Unliquidated Cash Advances (1 original copy)		Municipal Accounting Office Municipal Mayor's Office Municipal Accounting Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Forward the draft Disbursement Voucher from the Municipal Treasurer's Office.	1. Receive the draft Disbursement Voucher	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number.	None	2 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Receive and review the voucher and print the Disbursement Voucher.	None	5 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Final review of the supporting documents, signing of the Disbursement Voucher approval	None	5 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office

2. Receive the disbursement vouchers	4. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>15 minutes per voucher</b>	

### 8. Pre-Audit and Processing of Disbursement Vouchers for Reimbursements on Travel

Disbursement Vouchers for Reimbursements on Travel are forwarded for the preaudit and certification as to the completeness of its supporting documents based on Circulars, Issuances, Rules and Regulations from regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office		
<b>Classification:</b>	Complex		
<b>Type of Transaction:</b>	G2G - Government to Government		
<b>Who may avail:</b>	Municipal Treasurer's Office		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
<b><u>Local and Foreign Travel</u></b>			
1. Disbursement Voucher (3 original copies)		Municipal Accounting Office	
2. Approved Obligation Request (2 original copies)		Municipal Budget Office	
3. Approved Travel Order (1 original and 1 photocopy)		Municipal Mayor's Office	
4. Approved Itinerary of Travel (2 original copies)		Municipal Mayor's Office	
5. Authorization and accountability form to claim in behalf of other claimants (for group travel) (2 original copies)		Requisitioning Office	
6. Approved Certificate of Travel Completed (1 original copy)		Requisitioning Office	
7. Approved Certificate of Appearance (1 original copy)		Service Provider	

<p>Additional requirements for use of government vehicle:</p> <ul style="list-style-type: none"> <li>• Online Statement of actual Toll fee paid (1 original copy)</li> <li>• Parking fee receipt (1 original)</li> <li>• Gasoline official receipt (1 original)</li> <li>• Trip ticket, if applicable (1 original)</li> </ul> <p>Additional requirements for use of private vehicle:</p> <ul style="list-style-type: none"> <li>• Approved Used of Private Vehicles (original copy)</li> </ul> <p>Additional requirements for use of public utility vehicles:</p> <ul style="list-style-type: none"> <li>• Used tickets of transportation to and from place of destination (e.g. bus, boat, plane: e/ticket &amp; boarding pass, and train)</li> </ul> <p>Additional requirements for attendance in training or convention:</p> <ul style="list-style-type: none"> <li>• Approved After Attendance Report (original copy)</li> <li>• Invitation or communication Letter with mayor's approval</li> <li>• Training program (1 photocopy)</li> <li>• Official receipt of registration fee (if applicable)</li> <li>• Certificate of training, if applicable (1 photocopy)</li> </ul> <p>Additional requirements for Foreign Travel:</p> <ul style="list-style-type: none"> <li>• Approved Itinerary of travel from DILG (1 copy)</li> <li>• Current DSA Circular of country of destination (1 copy)</li> <li>• Daily Foreign exchange rate of country of destination (1 copy)</li> </ul>	<p>General Service Office Service provider Service provider General Service Office</p> <p>Municipal Mayor's Office</p> <p>Service Provider</p> <p>Requisitioning Office Municipal Mayor's Office and Service Provider</p> <p>Service Provider Service Provider</p> <p>DILG Central Office Daily DSA from the Internet</p> <p>Authorized Government Depository Bank</p>
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Obligation Request and supporting documents.	1. Receive the approved Obligation Request with the supporting documents	None	1 minute per report	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and pre-audit supporting documents	None	18 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Receive and review the voucher and print the Disbursement Voucher.	None	4 minutes per report	<i>Bookkeeper III</i> Municipal Accounting Office
	1.4. Final review of the supporting documents, signing the disbursement voucher and approval	None	5 minutes per report	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>30 minutes per report</b>	

### 9. Pre-Audit and Processing of Liquidation Report for Travel

Liquidation Report for Travel from different offices for the pre-audit and certification as to the completeness of its supporting documents based on Circulars, Issuances, Rules and Regulations from regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Complex

<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Requisitioning Office	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b><u>Local and Foreign Travel:</u></b>		
1. Liquidation Report (copies)		Municipal Accounting Office
2. Approved DV of Cash Advance (1 photocopy)		Municipal Accounting Office
3. Approved OBR of Cash Advance (1 photocopy)		Municipal Budget Office
4. Approved Travel Order (1 original and 1 photocopy)		Municipal Mayor's Office
5. Approved Itinerary of Travel (2 original copies)		Municipal Mayor's Office
6. Authorization and accountability form to claim in behalf of other claimants (for group travel) (2 original copies)		Requisitioning Office
7. Approved Certificate of Travel Completed (1 original copy)		Requisitioning Office
8. Approved Certificate of Appearance (1 original copy)		Service Provider
Additional requirements for use of government vehicle:		
• Toll fee receipt (original copy)		Service provider
• Parking fee receipt (original copy)		Service provider
• Gasoline official receipt (original copy)		Service provider
• Trip ticket, if applicable (1 original copy)		General Service Office
Additional requirements for use of private vehicle:		
• Approved Used of Private Vehicles (1 original copy)		Municipal Mayor's Office
Additional requirements for use of public utility vehicles:		
• Used tickets of transportation to and from place of destination (e.g. bus, boat, plane: e/ticket & boarding pass, and train)		Service Provider

<p>Additional requirements for attendance in training or convention:</p> <ul style="list-style-type: none"> <li>• Approved After Attendance Report (1 original copy)</li> <li>• Invitation or communication Letter with mayor's approval</li> <li>• Training program (1 photocopy)</li> <li>• Official receipt of registration fee (if applicable)</li> <li>• Certificate of training, if applicable (1 photocopy)</li> </ul>		<p>Requisitioning Office Municipal Mayor's Office and Service Provider</p> <p>Service Provider Service Provider</p>		
<p>Additional requirements for Foreign Travel:</p> <ul style="list-style-type: none"> <li>• Approved Itinerary of travel from DILG (1 copy)</li> <li>• Current DSA Circular of country of destination (1 copy)</li> <li>• Daily Foreign exchange rate of country of destination (1 copy)</li> </ul>		<p>DILG Central Office Daily DSA from the Internet</p> <p>Authorized Government Bank</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward liquidation report and supporting documents from Municipal Budget Office.	1. Receive the liquidation report with supporting documents	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and Pre-audit the supporting documents	None	16 minute per report	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Receive and review the voucher and print the Liquidation Report.	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office

	1.3. Final review of the supporting documents, signing the disbursement voucher and approval	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>23 minutes per voucher</b>	

### 10. Pre-Audit and Processing of Vouchers for Payment Though Petty Cash Fund

Payment through Petty Cash Fund are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions based on the Government Procurement Act (RA9184), Circulars, Issuances, Rules and Regulations from regulating bodies; and its processing.

<b>Office or Division:</b>	Municipal Accounting Office	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Municipal Treasurer's Office	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>

<ol style="list-style-type: none"> <li>1. Obligation Request – 2 copies</li> <li>2. Petty Cash Voucher – 2 copies</li> <li>3. Approved Purchase Request – 2 original copies</li> <li>4. Request for Quotation for 3 bona fide suppliers (For 1,000.00 and above) – 1 original copy each</li> <li>5. Abstract of Quotation – 2 original copies</li> <li>6. Acceptance and Inspection Report – 2 copies</li> <li>7. Official Receipt – original copy</li> <li>8. Attendance Sheet with signature (for meals &amp; snacks) – 1 original copy</li> <li>9. Certification of emergency purchase</li> <li>10. Pre &amp; Post Inspection – for repairs</li> </ol>	<p>Municipal Budget Office Municipal Accounting Office Requisitioning Office Supplier</p> <p>Voucher Division Voucher Division Supplier Requisitioning Office Requisitioning Office General Service Office</p>
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the draft Petty Cash Voucher from the Municipal Budget Office.	1. Receive the draft petty cash voucher with necessary supporting documents	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.1. Assign Petty Cash Voucher Number and pre-audit the supporting documents	None	5 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Receive and review the voucher and print the Petty Cash Voucher	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office

	1.3. Final review of the supporting documents, signing the disbursement voucher and approval	None	1 minute per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward petty cash vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>10 minutes per voucher</b>	

### 11. Pre-Audit and Processing of Liquidation Report For Cash Advances – Special Disbursing Officer

Liquidation Report for Cash Advances – Special Disbursing Officer are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions based on the Government Procurement Act (RA9184), DBM, DILG, & COA Circulars, CSC Issuances, BIR Tax Rules and Regulations and other regulating bodies; and its processing.

<b>Office or Division:</b>	Municipal Accounting Office	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Requisitioning Offices	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
1. Liquidation Report (2 copies) 2. Approved DV of the Cash Advance (1 photocopy) 3. Approved OBR of the Cash Advance (1 photocopy)		Municipal Accounting Office Municipal Budget Office Municipal Accounting Office
<b><u>Honorarium:</u></b>	Requisitioning Office	

<ol style="list-style-type: none"> <li>1. Approved Payroll for Honorarium with amount (with name and signature of the recipients) (original and duplicate copy)</li> <li>2. Authority to Collect Honorarium (<i>for honorarium of other government employees</i>) (1 copy)</li> <li>3. Program of Activities (1 copy)</li> <li>4. Approved Project Proposal (1 copy)</li> </ol>				
<p><b><u>Prizes:</u></b></p> <ol style="list-style-type: none"> <li>1. Approved Payroll for Prizes with amount (with name and signature of the recipients) (original and duplicate copy)</li> <li>2. Criteria/ Mechanics (1 copy)</li> <li>3. Program of Activities (1 copy)</li> <li>4. Approved Project Proposal (1 copy)</li> </ol>		Requisitioning Office		
<p><b><u>Meals Allowance:</u></b></p> <ol style="list-style-type: none"> <li>1. Approved Payroll with amount (with name and signature of recipients) (original and duplicate copy)</li> <li>2. Certified List of Recipients (1 copy)</li> <li>3. Approved Request Letter</li> <li>4. Approved Project Proposal</li> </ol>		Requisitioning Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Forward the draft liquidation report and supporting documents from Budget Office.	1. Receive the draft liquidation report with the necessary supporting documents	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Liquidation Report Number and pre-audit the supporting documents	None	11 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Receive and review the report in the accounting system and print the Liquidation Report.	None	5 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Final review of the supporting documents, signing the disbursement voucher and approval in the accounting system.	None	2 minute per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>21 inutes per voucher</b>	

## 12. Pre-Audit and Processing Of Payroll for Salaries and Wages of Regular, Contractual and Casual Employees

Payrolls for the Salaries and Wages are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and deductions based on GSIS, PhilHealth, Pag-ibig, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Requisitioning Officer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ol style="list-style-type: none"> <li>1. Payroll (4 original copies)</li> <li>2. Approved Obligation Request (3 original copies)</li> <li>3. Approved Daily Time Record (1 original copy)</li> <li>4. Bank Debit Memo (2 copies)</li> <li>5. Disbursement Voucher (2 copies)</li> </ol> <p>Additional requirements if applicable:</p> <ol style="list-style-type: none"> <li>1. Approved Leave Form (1 original copy)</li> <li>2. Approved Certificate of Compensatory Leave (1 photocopy)</li> <li>3. Certificate of Appearance (1 photocopy)</li> <li>4. Approved Travel Order (1 photocopy)</li> <li>5. Authority of acting officer in charge (1 photocopy)</li> </ol>		<p>Municipal Human Resource and Management Office Municipal Budget Office Municipal Human Resource and Management Office Municipal Human Resource and Management Office Municipal Accounting Office</p> <p>Municipal Human Resource and Management Office Municipal Human Resource and Management Office Sponsoring Organization Municipal Mayor's Office Municipal Mayor's Office</p>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Forward the payroll and supporting documents from Budget Office.	1. Receive the payroll together with the approved obligation request and supporting documents	None	1 minute per payroll	<i>Bookkeeper I</i> Municipal Accounting Office
	1.1. Assign Journal Entry Voucher Number and Pre-audit the supporting documents	None	20 minutes per payroll	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Review the and print the Journal Entry Voucher.	None	2 minutes per payroll	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Summarize the whole payroll and reconcile to HRMO balances.	None	2 minute per payroll	<i>Municipal Accountant</i> Municipal Accounting Office
	1.5. Review the supporting documents, approve and sign the disbursement voucher with JEV	None	3 minutes per payroll	<i>Bookkeeper I</i> Municipal Accounting Office
2. Receive the disbursement vouchers.	2. Release and forward disbursement vouchers, payroll with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>30 minutes per payroll</b>	

### 13. Pre-Audit and Processing for Disbursement Vouchers for Other Personnel Benefits

Disbursement Vouchers for Other Personnel benefits are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and deductions based on GSIS, PhilHealth, Pag-ibig, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Requisitioning Officer
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<ol style="list-style-type: none"> <li>1. Disbursement Voucher – 3 copies</li> <li>2. Approved Obligation Request – 3 original copies</li> </ol>	Municipal Accounting Office Municipal Budget Office
<ol style="list-style-type: none"> <li>3. Approved Daily Time Record – 1 original copy</li> </ol> <p><b><u>First salary (promotion or new employee):</u></b></p> <ol style="list-style-type: none"> <li>1. Certified true copy Notice of appointment (casual , temporary, permanent) – 1 copy</li> <li>2. Certified true copy Panunumpa sa Katungkulan – 1 copy</li> <li>3. Certified true copy Certificate of Appointment by the Mayor – 1 copy</li> </ol>	Municipal Human Resource and Management Office  Municipal Human Resource and Management Office
<ol style="list-style-type: none"> <li>4. Certified true copy Certificate of Assumption – 1 copy</li> <li>5. Certified true copy Account's Certification as to Availability of Funds – 1 copy</li> <li>6. Certified true copy Letter of Application – 1 copy</li> </ol>	

<p>7. Certified true copy Statement of Assets and Liabilities (for permanent employees) – 1 copy</p> <p>8. Certified true copy Personal Data Sheet (PDS) – 1 copy</p> <p><b><u>Maternity Pay:</u></b></p> <p>1. Approved Maternity Leave form – 1 original copy</p> <p>2. Approved Clearance for maternity leave – 1 original copy</p> <p>3. Birth certificate – 1 photocopy</p> <p>4. Medical Certificate – 1 photocopy</p> <p><b><u>Monetization of Leave Credits:</u></b></p> <p>1. Payroll – 3 copies</p> <p>2. Request for monetization of leave credits (if more than 10 days) – 1 original copy</p>	<p>Municipal Human Resource and Management Office Municipal Human Resource and Management Office Requisitioning Office Requisitioning Office</p> <p>Municipal Human Resource and Management Office Requisitioning Office</p>
<p><b><u>Terminal Pay:</u></b></p> <p>1. Approved Application for Terminal Leave – 1 original copy</p> <p>2. Approved clearance for terminal leave – 1 original copy</p> <p>3. Approved Computation of terminal pay – 1 original copy</p> <p>4. Approved Service Record – 1 original copy</p> <p>5. Notarized Statement of Asset, Liability and Net Worth – 1 original copy</p> <p>6. Certified true copy of appointment or Notice of Salary Adjustment showing the highest salary received</p>	<p>Municipal Human Resource and Management Office</p> <p>Requisitioning office</p> <p>Municipal Human Resource and Management Office</p>
<p>7. Applicants authorization (in affidavit form) to deduct all financial obligation with the LGU – 1 original copy</p>	<p>Requisitioning Office</p>

<p>8. Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA 3019) – 1 original copy</p> <p>9. Letter of Resignation (if resigned) – 1 photocopy</p> <p>10. Clearance from GSIS, COVE or VCOOP (if there are unpaid loans) – 1 original copy</p> <p><b><u>Additional requirements if applicable:</u></b></p> <p>1. Approved Leave Form – 1 original copy</p> <p>2. Approved Certificate of Compensatory Leave Credits– 1 photocopy</p> <p>3. Certificate of Appearance – 1 photocopy</p> <p>4. Approved Travel Order – 1 photocopy</p>	<p>Service Providers</p> <p>Municipal Human Resource and Management Office Requisitioning Office</p> <p>Service Provider Municipal Mayor’s Office</p>			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the approved obligation request and supporting documents to the Budget Office.	1. Receive the approved obligation request and supporting documents	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and pre-audit the supporting documents	None	11 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office

	1.3. Review the supporting documents, approve and sign disbursement voucher	None	3 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>19 Minutes per voucher</b>	

#### 14. Pre-Audit and Processing of Disbursement Vouchers for Payment to Suppliers (Utilities) / Reimbursement of Utilities

Disbursement Vouchers for the payment to Suppliers on Utilities/ Reimbursement of Utilities are for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions based on the Government Procurement Act (RA9184), DBM, DILG, & COA Circulars, CSC Issuances, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Requisitioning Officer	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
1. Disbursement Vouchers (3 copies) 2. Approved Obligation Request (OBR) (3 copies) 3. Statement of Accounting/ Billing Statement (1 original copy)		Municipal Accounting Office Municipal Budget Office Service provider
Note: Additional General Requirement for Reimbursement: 1. Official Receipt (OR) (original copy)		Service provider

<b>Additional Requirements:</b> 1. Electrical/ Telephone/ Water Summary of Billings (for collective payment) (1 original copy) 2. Meter Deposit Billing ( <i>if applicable</i> ) (1 original copy)		General Service Office  Service provider		
<b><u>Telephone/Internet/Cable:</u></b> 1. Summary of Billing (1 original copy) 2. Certification be the Head of Office as the official calls made ( <i>if applicable</i> ) (1 original copy) 3. Notarized Contract of Service – 2 copies (original and photocopy)		Service provider Requisitioning Office  Notary Public		
<b><u>Television Broadcast:</u></b> 1. Notarized Contract of Service (1 original copy and 1 photocopy) SB Resolution ( <i>first payment</i> ) (2 copies)		Notary Public SB Secretariat		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Forward the approved obligation request and supporting documents from the Budget Office.	1. Receive the Approved Obligation request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and pre-audit the supporting documents	None	6 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office

	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>13 minutes per voucher</b>	

### 15. Pre-Audit and Processing Of Disbursement Vouchers for Payment to Suppliers (Meals, Snacks and Food Supplies)

Disbursement Vouchers for the payment to Suppliers for Meals and Snacks are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions based on the Government Procurement Act (RA9184), DBM, DILG, & COA Circulars, CSC Issuances, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Requisitioning Officer			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Disbursement Vouchers – 4 copies			Municipal Accounting Office	
2. Obligation Request – 3 copies			Municipal Budget Office	

<ol style="list-style-type: none"> <li>3. Approved Purchase Request – 2 original copy</li> <li>4. Duly filled Request for Quotation for minimum of 3 suppliers – 1 original copy</li> <li>5. Abstract of Quotation – 2 original copy</li> </ol>	<p>Requisitioning Office Service provider/ Supplier</p> <p>Voucher Division</p>
<ol style="list-style-type: none"> <li>6. Approved BAC A &amp; B Resolution – 1 original copy</li> <li>7. Approved Purchase Order – 2 original copy</li> <li>8. Transmittal Letter Received by the COA – 1 copy</li> <li>9. Written Notice of Award signed by LCE – 1 copy</li> <li>10. Inspection and Acceptance Report – 1 copy</li>   <li>11. Delivery Receipts – 1 original copy</li> <li>12. Billing Statement/Statement of Account – 1 original copy</li> <li>13. Certified Correct Attendance Sheet (for snacks) – 1 original copy</li> <li>14. List of Recipients indicating list of items received and signature (for food supplies) – 1 original copy</li> <li>15. Notarized Omnibus Sworn Declaration – 1 copy</li> <li>16. Notarized Contract of Service for Php 15,000.00 and above – 1 original copy and 1 photocopy</li> <li>17. Project Proposal (for food supplies) – 1 original copy</li> <li>18. Activities, Programs and Projects – 1 photocopy</li> </ol> <p><u>Additional Requirements:</u> Meals above Php 50,000.00</p> <ol style="list-style-type: none"> <li>1. PHILGePS Publication RFQ</li> <li>2. PHILGePS Publication NOA</li> <li>3. PHILGePS Certificate/ Number</li> <li>4. Certification from BAC Secretariat for posting to 3 conspicuous places</li> </ol>	<p>Bids and Awards Committee Municipal Mayor’s Office Bids and Awards Committee Municipal Mayor’s Office Inspection Committee</p> <p>Service Provider Service Provider Requisitioning Office</p> <p>Requisitioning Office Service Provider Notary Public</p> <p>Requisitioning Office Requisitioning Office</p> <p>Bids and Awards Committee</p>

Additional attachment for Competitive Billing:

1. Notice to Proceed – 1 copy
2. Notice of Award – 1 copy
3. Minutes of BAC meeting – 1 copy
4. Bid Form (duly signed) – 1 copy

Bids and Awards Committee

<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Forward the obligation request and supporting documents to Budget Office.	1. Receive the approved Obligation Request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and pre-audit the supporting documents	None	11 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>18 minutes per voucher</b>	

**16. Pre-Audit and Processing Of Disbursement Vouchers for Payment to Suppliers (Supplies and Materials/ Capital Outlay - Equipment)**

Disbursement Vouchers for the payment to Suppliers for Supplies and Materials/ Capital Outlay - Equipment are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions.

<b>Office or Division:</b>	Municipal Accounting Office	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Voucher Division and Requisitioning Officer	
	<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
	<ol style="list-style-type: none"> <li>1. Disbursement Vouchers (3 copies)</li> <li>2. Approved Obligation Request (2 copies)</li> <li>3. Signed Requisition &amp; Issue Slip (2 copies)</li> <li>4. Approved Purchase Request (2 original copies)</li> <li>5. Approved BAC A &amp; B Resolution (1 original copy each)</li> <li>6. Approved Purchase/Job Order (2 original copies)</li> <li>7. Transmittal Letter to COA duly stamped "Received by COA"</li> <li>8. Written Notice of Award approved by LCE (1 copy)</li> <li>9. Dealer's Invoice (Original copy)</li> <li>10. Delivery Receipt</li> <li>11. Omnibus Sworn Declaration</li> <li>12. For capital outlay               <ol style="list-style-type: none"> <li>a Property Acknowledgement Receipt (for city employees) (2 original copies)</li> <li>b Property Transfer Receipt (for other NGAs) (2 original copies)</li> </ol> </li> </ol>	Municipal Accounting Office Municipal Budget Office General Service Office Requisitioning Office Bids and Awards Committee Municipal Mayor's Office Bids and Awards Committee  Municipal Mayor's Office Supplier Supplier Supplier General Service Office  Voucher Division  Voucher Division

<p>c Acknowledgement Receipt for donated Property, Equipment, Supplies &amp; Materials (for Barangays) (2 original copies)</p> <p>13. For semi-expendable items</p> <p>a List of recipients/Attendance indicating the item received, name and signature of the recipient (non-city employee) (1 original copy)</p> <p>b Inventory Custodian Slip (for undistributed goods or goods given to city employees)</p> <p>14. Project Proposal (for PPAs)</p> <p>15. Photocopy of Annual Procurement Plan (for supplies)</p> <p>16. Certification from BAC Secretariat for posting to 3 conspicuous places</p> <p>17. Warranty (if applicable)</p> <p>Additional Requirements:</p> <p><b><u>Negotiated Procurement:</u></b></p> <p>1. Duly filled Request for Quotation, minimum of three bona fide dealers (1 original copy each)</p> <p>2. Approved Abstract of Quotation/Bids (2 copies)</p>	<p>Requisitioning Office</p> <p>General Service Office</p> <p>Requisitioning Office</p> <p>Requisitioning Office</p> <p>Bids and Awards Committee</p> <p>Supplier</p>
<p>3. 2 copies Acceptance and Inspection Report</p> <p>4. PHILGePS Publication RFQ and NOA</p> <p>5. PHILGePS Certificate/ Number</p> <p>6. Original and certified true copy of Contract (for services under 15,000 and above)</p> <p>7. For repairs and maintenance</p> <ul style="list-style-type: none"> <li>• Pre &amp; Post inspection report</li> <li>• Waste Materials Report</li> </ul> <p><b><u>Competitive Billing:</u></b></p>	<p>Bids and Awards Committee</p> <p>Bids and Awards Committee</p> <p>Bids and Awards Committee</p> <p>General Services Office</p> <p>General Services Office</p>

<ol style="list-style-type: none"> <li>1. Photocopy of Disbursement Vouchers of all previous payments (<i>If applicable</i>) (1 copy)</li> <li>2. Results of Test Analysis (<i>if applicable</i>) (1 copy)</li> <li>3. PHILGePS Publication RFQ and NOA</li> <li>4. PHILGePS Platinum Certificate</li> <li>5. Contract and Notice to Proceed (1 original and certified true copy)</li> <li>6. Written Notice of Award (1 copy)</li> <li>7. Approved Abstract of Quotation (1 copy)</li> <li>8. Minutes of BAC meeting (1 copy)</li> <li>9. Bid Form (duly signed) (1 copy)</li> <li>10. Program of Work &amp; Bill of Materials (<i>if charged to project</i>) (3 copies)</li> </ol> <p><b><u>--Direct Contracting:</u></b></p> <ol style="list-style-type: none"> <li>1. Philgeps certificate/number</li> <li>2. PHILGePS Publication NOA</li> <li>3. Written Notice of Award</li> <li>4. Omnibus Sworn Declaration</li> <li>5. Certificate of Sole distributorship</li> <li>6. Written Notice to Proceed</li> </ol>		<p>Requisitioning Office</p> <p>Bids and Awards Committee Bids and Awards Committee Service provider/ Supplier Mayor's Office Mayor's Office Bids and Awards Committee Bid and Awards Committee Bid and Awards Committee Municipal Engineering Office</p> <p>Bids and Awards Committee</p> <p>Mayor's Office Supplier Supplier Mayor's Office</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the obligation request and supporting documents to Budget Office.	1. Receive the approved Obligation Request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper /</i> Municipal Accounting Office

	1.1. Assign Disbursement Voucher Number and pre-audit supporting documents	None	31 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>38 minutes per voucher</b>	

### 17. Pre-Audit and Processing of Disbursement Vouchers for Payment to Contractors

Disbursement Vouchers for the payment to Contractors are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Requisitioning Officer
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>

1. Disbursement Vouchers (3 copies)	Municipal Accounting Office
2. Approved Obligation Request (2 copies)	Municipal Budget Office
3. Signed Requisition & Issue Slip (2 copies)	General Service Office
4. Approved Purchase Request (2 original copies)	Requisitioning Office
5. Approved BAC A & B Resolution (1 original copy each)	
6. Approved Purchase/Job Order (2 original copies)	
7. Transmittal Letter to COA duly stamped "Received by COA"	
8. Written Notice of Award approved by LCE (1 copy)	
9. Dealer's Invoice (Original copy)	
10. Delivery Receipt	
11. Omnibus Sworn Declaration	
12. Liquidated Damages (if any)	
13. For donation <ul style="list-style-type: none"> <li>• Property Transfer Receipt (for other NGAs) (2 original copies)</li> <li>• Acknowledgement Receipt for donated Property, Equipment, Supplies &amp; Materials (for Barangays) (2 original copies)</li> </ul>	
14. Project Proposal (for PPAs)	
15. Photocopy of Annual Procurement Plan (for supplies)	
Additional Requirements:	
Negotiated Procurement (Pakyaw Contract)	

1. Program of Work	
2. Request of Payment	
3. Performance Bond	
4. Surety Bond (if any)	
5. DOLE approval of Construction Safety and Health (if any)	
6. Program of Work & Detailed Estimates	
7. Statement of time elapsed	
8. Contractor's affidavit to pay the laborer and materials	Inspection Committee
9. Inspection from CEO	Service Provider / Supplier
10. Plan	Mayor's Office
11. Written Notice Proceed	Bids and Awards Committee
12. Certification as to Availability of Funds	Bids and Awards Committee
13. Statement of Work Accomplish (2 copies)	Inspection Committee
14. Certificate of Inspection (2 copies)	
15. Certificate of Completed Project (2 copies)	
16. 2 copies Certificate of Acceptance (if for barangay-conformed by barangay captain)	Service Provider / Supplier
17. Resolution (if donated to NGOs)	
18. Pictures	
19. Original and certified true copy of Contract	Municipal Engineering Office
<u>Competitive Billing</u>	
1. Statement of Time Elapsed	

2. Contractor's Affidavit to pay the laborer & materials	
3. Inspection from CEO	
4. Invitation to bid (philgeps)	
5. Notice of Award (Philgeps)	Supplier
6. Letter of Intent	Bids and Awards Committee
7. Request for payment	
8. Eligibility / Check Screening	
9. Minutes of Pre-Bid Conference (1M above)	
10. Project Procurement Plan	
11. Annual Proc. Plan/Sup. Proc. Plan	
12. Invitation in writings to 3 observers for the conduct of procurement process	
13. Checklist on Technical Document	
14. Bid Date Sheet	
15. Minutes of Bid Opening	
16. Notice of Post Qualification	
17. Notice of Post Disqualification	
18. Approved Budget for the Contract (ABC)	
20. Abstract of Bids as Read	
21. Post Qualification Evaluation Report by TWG	
22. BAC Resolutions	
23. Notice of Award	
24. Performance Bond	

25. Surety Bond (if any)	
26. Financial Bid Form & Bill of Quantities	
27. TWG Report on the Detailed Evaluation	
28. Program of Work & Detailed Estimates	
29. Plan	
30. Notice Proceed	
31. Copy of Approved PERT /CPM	
32. Certification as to Availability of Funds	
33. 2 copies Statement of Work Accomplish	
34. Certificate of Inspection	
35. 2 copies Certificate of Completed Project	
36. 2 copies Certificate of Acceptance (For Barangay- conformed by barangay captain)	
37. 2 copies PTR (if given other government agencies)	
38. Resolution to request donation (if donated to NGOs) and to Barangays)	
39. Original and photocopy of Deed of Donation (if donated to NGOs)	
40. Pictures	
41. Original and photocopy of Contract	Service Provider
42. General Conditions of Contract	
43. Special Conditions of Contract	
44. DTI / SEC Registration of the Contractor	
45. Mayor's Permit	

46. PhilGeps Platinum				
47. List of Ongoing and Completed Projects				
48. Organizational Chart				
49. List of Equipment & Manpower (Infra)				
50. Audited Financial Statements				
51. Latest ITR				
52. BIR Certificate of Registration				
53. Omnibus Sworn Statement				
54. NFCC / CDC / Bank Certificate				
55. PCAB				
56. Instruction to Bidders				
57. DOLE Approval of Construction Safety and Health (if any)				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Forward the obligation request and supporting documents to Budget Office.	1. Receive the approved Obligation Request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and pre-audit the supporting documents	None	1 hour, 1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office

	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	5 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>1 hour, 11 minutes per voucher</b>	

### 18. Pre-Audit and Processing Of Disbursement Vouchers for Payment Suppliers of Gasoline, Fuel and Oil

Disbursement Vouchers for the payment to Suppliers of Gasoline, Fuel and Oil are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and liquidated damages deductions based on the Government Procurement Act (RA9184), DBM, DILG, & COA Circulars, CSC Issuances, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Requisitioning Officer
<b>CHECKLIST OF REQUIREMENTS</b>	
1. Disbursement Voucher (3 Copies)	Municipal Accounting Office
2. Approved Obligation Request (OBR) (3 copies)	Municipal Budget Office
<b>WHERE TO SECURE</b>	

3. Charge or Sales Invoice (1 Original Copy)	Supplier			
Additional General Requirement for Reimbursement:				
4. Official Receipt (OR) (original Copy)	General Services			
5. Approved Driver's Trip Ticket (1 original Copy)	General Services			
6. Actual Consumption Report (1 original Copy)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the obligation request and supporting documents to Budget Office.	1. Receive the approved obligation request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Assign Disbursement Voucher Number and pre-audit the supporting documents	None	6 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Review of the supporting documents, approve and sign the disbursement voucher	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office

2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>13 minutes per voucher</b>	

### 19. Pre-Audit and Processing of Disbursement Vouchers for Financial Assistance for Individual

Disbursement Vouchers for Financial Assistance for Individual are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and deductions based on the DBM, DILG, & COA Circulars, CSC Issuances, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G - Government to Government G2C – Government to Citizens			
<b>Who may avail:</b>	Requisitioning Officer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Disbursement Vouchers (3 copies) 2. Approved Obligation Request (OBR) (3 copies) 3. Approved CSWDO Case Study with required document per service (1 copy original and duplicate)		Municipal Accounting Office Municipal Budget Office Municipal Social Welfare and Development Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Forward the obligation request and supporting	1. Receive the approved obligation request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office

documents to Budget Office.				
	1.1. Assign Disbursement Voucher Number and pre-audit supporting documents	None	6 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers and sign the logbook.	2. Release and forward disbursement vouchers with supporting documents to the City Treasurer's Office	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>13 minutes per voucher</b>	

## 20. Pre-Audit and Processing Of Disbursement Vouchers for Contract of Service and Job Order

Disbursement Vouchers for Financial Assistance for NGOs/POs are forwarded for the pre-audit and certification as to the completeness of its supporting documents, withholding taxes and deductions based on the Government Procurement Act (RA9184). DBM, DILG, & COA Circulars, CSC Issuances, BIR Tax Rules and Regulations and other regulating bodies.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G - Government to Government

<b>Who may avail:</b>	Requisitioning Officer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Disbursement Vouchers - 3 copies		Municipal Accounting Office		
2. Approved Obligation Request (OBR) – 3 copies		Municipal Budget Office		
3. Notarized Contract of Service		Service Provider		
4. Accomplishment Report				
5. Billing Statement (for contractors)				
For Institutional Contract – JO 2 S. 2020 - COA-DBM (janitorial, security, consultancy, and other support functions):				
1. DOLE Registration – Certified True Copy				
2. BIR registration – Certified True Copy				
3. DTI Registration (sole proprietorship )-Certified True Copy				
4. SEC Registration (partnership & Corporation) – Certified True Copy				
5. SSS Registration (must be active member) – Certified True Copy				
6. Pag-Ibig Registration - Certified True Copy				
7. PhilHealth Registration – Certified True Copy				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Forward the obligation request and supporting documents to Budget Office.	1. Receive the approved obligation request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office

	1.1. Assign Disbursement Voucher Number and pre-audit the supporting documents	None	11 minute per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.2. Review the voucher in the accounting system and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	5 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper I</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>18 minutes per voucher</b>	

## 21. Replacement of Claimed Stale Checks

Claimed stale checks are forwarded for replacement.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Claimant
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	

<ol style="list-style-type: none"> <li>1. Disbursement Voucher (3 copies)</li> <li>2. Original Disbursement Voucher – approved</li> <li>3. Attached Supporting Documents</li> <li>4. Journal Entry Voucher to recognize stale check (duplicate copy)</li> </ol>		Municipal Accounting Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the obligation request and supporting documents from the Treasurer's Office.	1. Receive the approved Obligation request with the necessary supporting documents.	None	1 minute per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.1. Record journal entry to recognize accounts payable.	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
	1.2. Review and print the Disbursement Voucher.	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
	1.3. Review the supporting documents, approve and sign the disbursement voucher	None	2 minutes per voucher	<i>Municipal Accountant</i> Municipal Accounting Office
2. Receive the disbursement vouchers	2. Release and forward disbursement vouchers with supporting documents	None	2 minutes per voucher	<i>Bookkeeper III</i> Municipal Accounting Office
<b>TOTAL PROCESSING TIME</b>			<b>9 minutes per voucher</b>	