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# **Municipal Accounting Office (MACCO)**

## **Internal Services**



## 1. Issuance of Accountant's Advice of Local Checks

This is to safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims.

<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>	Requisitioning Office			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>▶ Disbursement voucher with complete supporting documents duly signed by the approving authority. (1 original copy and 1 duplicate)</li> <li>▶ Check issued and signed by the Local Chief Executive and the Municipal Treasurer (1 original copy and 1 duplicate)</li> </ul>		Municipal Treasury Office		
		Municipal Treasury Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Analyses the transaction and records it by accomplishing the Journal Entry Voucher after ascertaining the proper accounts and codes to be used.	None	3 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Examines whether the payee and the amount indicated on the check corresponds to that on the DV. If there is no discrepancy, the advice is prepared and the documents are forwarded to the municipal accountant.  1.3 Reviews the journal entry and signs the JEV, and then verifies	None		

	whether the details on the advice correspond to that on the check. The transaction is logged in the registry with the reference number indicated on the disbursement voucher.  1.4 Signs the advice and releases it with the other documents.			MACCO: Municipal Accountant
	1.5 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>3 days</b>	

## 2. Pre-Audit of Allowances, Honoraria and Other Forms of Compensation

Pre-audit supporting documents of Allowances, Honoraria and Other Forms of Compensation as to completeness of documents.

<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>	Requisitioning Office
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<b>For Personnel Economic Relief Allowance (PERA)</b>  Same requirements as those for payment of salaries (3.0).	
<b>For Representation and Transportation Allowance (RATA)</b>  <u>For Individual Claims:</u> <ul style="list-style-type: none"> <li>● Copy of Office Order/Appointment (1<sup>st</sup> payment) 2 photocopies</li> <li>● Certificate of Assumption (1<sup>st</sup> payment) 2 photocopies</li> </ul>	HRMO  HRMO

<ul style="list-style-type: none"> <li>● Certification that the official/employee did not use government vehicle and is not assigned any government vehicle 2 original copies</li> <li>● Certificate or evidence of service rendered or approved DTR 2 original copies for certificate; for DTR 2 photocopies</li> <li>● Certification by the LCE, in case of LGUs, that the revised RATA rates is still within the PS limitation prescribed under Section 325(a) of RA No. 7160 (for initial claim) 2 original copies</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul> <p><u>For General Claims</u></p> <ul style="list-style-type: none"> <li>● RATA payroll 2 original copies</li> <li>● Payroll Register (hard and soft copy)</li> <li>● Letter to the Bank to credit employees' account of their RATA claims, if applicable</li> <li>● Validated deposit slip, if applicable</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>Claimant</p> <p>Claimant</p> <p>Municipal Mayor's/Vice-Mayor's Office</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p> <p>Municipal Accounting Office Municipal Treasury Office Municipal Treasury Office</p> <p>Depository Bank Municipal Budget Office</p>
<p><b>For Clothing Allowance:</b></p> <p><u>For Individual Claims</u></p> <ul style="list-style-type: none"> <li>● Certified true copy of approved appointment of new employees 2 copies</li> <li>● Certification of Assumption of new employees 2 photocopies</li> <li>● Certificate of non-payment from previous agency, for transferees 2 original copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul> <p><u>General Claims</u></p> <ul style="list-style-type: none"> <li>● Clothing/Uniform Allowance Payroll 2 original copies</li> <li>● Payroll Register (hard and soft copy)</li> <li>● Letter to the Bank to credit employees' account of their salaries or other claims</li> <li>● Official Receipts/Validated deposit slips</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>HRMO</p> <p>HRMO</p> <p>Previous Employer</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p> <p>Municipal Accounting office</p> <p>Municipal Treasury Office Municipal Treasury Office</p> <p>Depository Bank Municipal Budget Office</p>
<p><b>For Subsistence and Laundry Allowance:</b></p> <ul style="list-style-type: none"> <li>● Payroll of personnel entitled to claim subsistence, laundry and quarters allowance 2 original copies</li> <li>● Approved DTR 2 certified copies</li> </ul>	<p>Municipal Accounting Office</p> <p>Claimant</p>

<ul style="list-style-type: none"> <li>● Authority to collect (for initial claim) 1 original copy</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>Claimant</p> <p>Municipal Budget Office</p>
<p><b>For Productivity Incentive Allowance (PIB)</b></p> <p><u>For Individual Claims</u></p> <ul style="list-style-type: none"> <li>● Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office is as least satisfactory 2 original copies</li> <li>● Certification from the HRM Office that the employee has no administrative charge 2 original copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul> <p><u>General Claims</u></p> <ul style="list-style-type: none"> <li>● PIB payroll 2 original copies</li> <li>● List of personnel who were suspended either preventively or as a penalty as a result of an administrative charge within the year for which PIB is paid, regardless of the duration (except if the penalty meted out is only a reprimand) 2 original copies</li> <li>● List of personnel dismissed within the year 2 original copies</li> <li>● List of personnel on Absent Without Official Leave (AWOL) 2 original copies</li> <li>● Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office is at least satisfactory 2 original copies</li> <li>● Payroll Register (hard and soft copy)</li> <li>● Letter to the Bank to credit employees' account of their PIB claims</li> <li>● Official Receipts/Validated deposit slips</li> <li>● Obligation request – 2 copies</li> </ul>	<p>HRMO</p> <p>HRMO</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p> <p>Municipal Accounting Office</p> <p>HRMO</p> <p>HRMO</p> <p>HRMO</p> <p>Municipal Treasury Office</p> <p>Municipal Treasury Office</p> <p>Depository Bank Municipal Budget Office</p>
<p><b>For Honoraria of Government Personnel involved in Government Procurement:</b></p> <ul style="list-style-type: none"> <li>● Office order creating and designating the BAC composition and authorizing the members to collect honoraria 2 original copies</li> </ul>	<p>Mayor's Office</p>

<ul style="list-style-type: none"> <li>● Minutes of BAC meeting 1 original copy 1 photocopy</li> <li>● Notice of award to the winning bidder of procurement activity being claimed 2 photocopies</li> <li>● Certification that the procurement involves competitive bidding 2 original copies</li> <li>● Attendance Sheet listing names of attendees to the BAC meeting</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request/Trust Fund Utilization Slip – 2 copies</li> </ul>	<p>BAC</p> <p>Mayor's Office</p> <p>BAC/Mayor's Office</p> <p>BAC</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office/Municipal Mayor's Office</p>
<p><b>For Lecturer/Coordinator:</b></p> <ul style="list-style-type: none"> <li>● Office Order 2 original copies</li> <li>● Coordinator's report on lecturer's schedule 2 original copies</li> <li>● Course Syllabus/Program of Lectures 2 original copies</li> <li>● Duly approved DTR in case of claims by the coordinator and facilitators 2 original copies</li> <li>● Program/Activity Design – 2 copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation request – 2 copies</li> </ul>	<p>Mayor's Office Implementing Office</p> <p>Implementing Office</p> <p>Claimant</p> <p>Implementing Office Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Special Projects:</b></p> <ul style="list-style-type: none"> <li>● Performance evaluation plan formulated by project management used as basis for rating the performance of members 2 original copies</li> <li>● Office Order designating members of the special project 2 original copies</li> <li>● Terms of Reference 2 original copies</li> <li>● Certificate of completion of project deliverables (2 original copies)</li> <li>● Special Project Plan 2 original copies</li> <li>● Authority to collect honoraria 2 original copies</li> <li>● Certificate of acceptance by the agency head of the deliverables per project component 2 original copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation request – 2 copies</li> </ul>	<p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office &amp; Mayor's Office</p> <p>Implementing Office</p> <p>Implementing Office Implementing Office</p> <p>Mayor's Office</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>



<p><b>For Science and Technology Activities: For research transactions</b></p> <ul style="list-style-type: none"> <li>●Office Order 2 original copies</li> <li>●Plan/Program of Activities 2 original copies</li> <li>●Accomplishment Report/Certificate of completion of programmed activities 2 original copies</li> <li>●Authority to collect honoraria 2 original copies</li> <li>●Certificate of acceptance by the Agency Head of the deliverables/project output 2 original copies</li> <li>●Disbursement Voucher – 2 copies</li> <li>●Obligation request – 2 copies</li> </ul>	<p>Mayor's Office Implementing Office Implementing Office</p> <p>Mayor's Office</p> <p>Mayor's Office</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Hazard Duty Pay:</b></p> <ul style="list-style-type: none"> <li>●Certification by the Secretary of the Department of Science and Technology (DOST)/Department of Health (DOH/Department of National Defense (DND)/Director of the Philippine Institute of Volcanology and Seismology that the place of assignment/travel is a strife-torn/embattled/disease-infested/distresses or isolated areas/stations, or areas declared under state of calamity or emergency, or with volcanic activity and/or eruption 2 original copies</li> <li>●Duly accomplished time record of employees or travel report 2 original copies</li> <li>●Copy of special order from the agency/department head covering the assignment to hazardous/difficult areas 2 original copies</li> <li>●Approved DTR /Service Report 2 original copies</li> <li>●Disbursement Voucher – 2 copies</li> <li>●Obligation Request – 2 copies</li> </ul>	<p>DOST/DOH/DND</p> <p>Claimant</p> <p>Mayor's Office</p> <p>Claimant</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Longevity Pay:</b></p> <ul style="list-style-type: none"> <li>●Service Record 2 Certified copies</li> <li>●Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay 2 original copies</li> <li>●Disbursement voucher – 2 copies</li> <li>●Obligation Request – 2 copies</li> </ul>	<p>HRMO</p> <p>HRMO</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>

<p><b>For Overtime Pay:</b></p> <ul style="list-style-type: none"> <li>● Overtime authority stating the necessity and urgency of the work to be done, and the duration of overtime work 2 original copies</li> <li>● Overtime work program 2 original copies</li> <li>● Quantified Overtime accomplishment duly signed by the employee and supervisor 2 original copies</li> <li>● Certificate of service or duly approved DTR 2 original copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>Mayor's Office</p> <p>Implementing Office Claimant</p> <p>Claimant</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Year-End Bonus (YEB) and Cash Gift (CG)</b></p> <p><b><u>For Individual Claims</u></b></p> <ul style="list-style-type: none"> <li>● Clearance from money, property and legal accountabilities 2 original copies</li> <li>● Certification from head of Office that the employee is qualified to receive the YEB and CG benefits pursuant to DBM Budget Circular No. 2003-2 dated May 9, 2003 2 original copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul> <p><b><u>General Claims</u></b></p> <ul style="list-style-type: none"> <li>● YEB and CG Payroll 2 original copies</li> <li>● Payroll Register (hard and soft copy)</li> <li>● Letter to the Bank to credit employees account of their YEB and CG claims</li> <li>● Official Receipts/Validated deposit slips</li> <li>● Obligation request – 2 copies</li> </ul>	<p>Mayor's Office</p> <p>Implementing Department</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p> <p>Municipal Accounting Office Municipal Treasury Office Municipal Treasury Office</p> <p>Depository Bank Municipal Budget Office</p>
<p><b>For Retirement Benefits:</b></p> <ul style="list-style-type: none"> <li>● Updated Service record indicating the number of days on leave without pay and/or certification issued by the Human Resources Office (HRDO) that the retiree did not incur any leave of absence without pay. (1 original and 1 duplicate)</li> <li>● Retirement Application 2 original copies</li> <li>● Office clearance from money/property accountability and administrative/criminal liability 2 original copies</li> <li>● Statement of Assets and Liabilities 2 original copies</li> <li>● Retirement Gratuity Computation 2 copies</li> </ul>	<p>HRMO</p> <p>Claimant Municipal Mayor's Office</p> <p>Claimant</p> <p>HRMO</p>



<ul style="list-style-type: none"> <li>●Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (Anti-Graft RA No. 3019). 2 original copies</li> <li>●Employee's letter of retirement duly accepted by Agency head 1 original copy; 1 duplicate copy</li> <li>●Death certificate authenticated by Philippine Statistics Authority (PSA), if applicable 2 certified copies</li> <li>●Marriage contract authenticated by PSA, if applicable 2 certified copies</li> <li>●Birth certificate of all surviving legal heirs authenticated by PSA 2 certified copies</li> <li>●Designation of next-of-kin 2 original copies</li> <li>●Waiver of rights of children 18 years old and above 2 certified copies</li> <li>●Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural adopted or children of prior marriage. (1 original and 1 duplicate)</li> <li>● Disbursement Voucher – 2 copies</li> <li>●Obligation Request – 2 copies</li> </ul>	<p>Claimant</p> <p>Claimant</p> <p>PSA</p> <p>PSA</p> <p>PSA</p> <p>Claimant Claimant</p> <p>Notary Public</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Terminal Leave Benefits</b></p> <ul style="list-style-type: none"> <li>●Clearance from money, property and legal accountability 2 original copies</li> <li>●Certified photocopy of employees leave card as at last date of service/Certificate of leave credits issued by the Human Resource Management Office (HRMO) 2 copies</li> <li>●Approved leave application 2 original copies</li> <li>●Complete service record 2 certified copies</li> <li>●Statement of Assets, Liabilities and Net Worth (SALN) 2 original copies</li> <li>●Certified photocopy of appointment/Notice of Salary Adjustment (NOSA) showing the highest salary received if the salary under the last appointment is not the highest 2 copies</li> <li>●Computation of terminal leave benefits duly signed/certified by the accountant 2 original copies</li> <li>●Applicant's authorization (in affidavit form) to deduct all financial obligations with the employers/agency/LGU 2 original copies</li> <li>●Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019) 2 original copies</li> <li>●In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency 1 original copy 1 duplicate copy</li> </ul>	<p>Mayor's Office</p> <p>HRMO</p> <p>Claimant HRMO Claimant</p> <p>HRMO</p> <p>Municipal Accounting Office</p> <p>Claimant</p> <p>Claimant</p> <p>Claimant</p>

<p><u>Additional requirements in case of death of claimant</u></p> <ul style="list-style-type: none"> <li>● Death certificate authenticated by PSA 2 certified copies</li> <li>● Marriage contract authenticated by PSA 2 certified copies</li> <li>● Birth certificates of all surviving legal heirs authenticated by PSA 2 certified copies</li> <li>● Designation of next-of-kin 2 original copies</li> <li>● Waiver of rights of children below 18 years old and above 2 original copies</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>PSA</p> <p>PSA</p> <p>PSA</p> <p>Next of kin Claimants Children</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Monetization</b></p> <ul style="list-style-type: none"> <li>● Approved leave application (ten days) with leave credit balance certified by the Human Resource Office 2 original copies</li> <li>● Request for leave covering more than ten days duly approved by the Head of the Agency 2 original copies</li> </ul> <p><u>For monetization of 50 percent or more:</u></p> <ul style="list-style-type: none"> <li>● Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs 1 original; 1 photocopy</li> <li>● Barangay Certification in case of need for financial assistance brought about by calamities, typhoons, fire, etc. 2 original copies</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>Claimant</p> <p>Mayor's Office</p> <p>Health Physician</p> <p>Barangay</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>
<p><b>For Loyalty Cash Award/Incentive</b></p> <p><u>For Individual Claims</u></p> <ul style="list-style-type: none"> <li>● Service Record 2 certified copies</li> <li>● Certificate of non-payment from previous office (for transferee) 2 original copies</li> <li>● Certification from the HRMO that the claimant has not incurred more than 50 days authorized vacation leave without pay within the 10-year period or aggregate of more than 25 days authorized vacation leave without pay within the 5-year period, as the case may be - 2 original copies</li> <li>● Disbursement voucher – copies</li> <li>● Obligation request – 2 copies</li> </ul>	<p>HRMO</p> <p>Previous employer</p> <p>HRMO</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget office</p>

<p><u>For General Claims</u></p> <ul style="list-style-type: none"> <li>● Loyalty Cash Award/Incentive Payroll 2 original copies</li> <li>● Payroll register (hard and soft copy)</li> <li>● Letter to the Bank to credit employees' account of their salaries or other claims</li> <li>● Official Receipt/Deposit slip</li> <li>● Obligation Request – 2 copies</li> </ul>		<p>Municipal Accounting Office</p> <p>Municipal Treasurer's Office Municipal Treasurer's Office</p> <p>Bank Municipal Budget Office</p>		
<p><b>For Collective Negotiation Agreement (CNA) Incentive</b></p> <ul style="list-style-type: none"> <li>● Resolution signed by both parties incorporation the guidelines/criteria for granting CNA incentive 1 original copy, 1 photocopy</li> <li>● Comparative statement of DBM approved level of operating expenses and actual operating expense (if applicable) 2 copies</li> <li>● Copy of CNA 1 original copy 1 photocopy</li> <li>● Certificate issued by the Head of the Agency on the total amount of unencumbered savings generated from cost-cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement</li> <li>● Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year as per DBM circular for can 2 original copies</li> <li>● Other DBM requirements for CNA 2 copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>		<p>Contracting parties</p> <p>DBM</p> <p>Contracting parties Mayor's Office</p> <p>Implementing Office</p> <p>Requisitioning Office Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim			
	1.3 Check supporting documents as to completeness	None	7 days	



	<p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting documents to the Municipal Accountant.</p>			
	<p>1.6 Review pre-audited documents</p> <p>1.7 Sign DV with complete supporting documents.</p> <p>1.8 Forward signed certified DV to the Municipal Treasury Office</p>	None		MACCO: Municipal Accountant
	<p>1.9 Endorse documents to the Municipal Treasury Office</p>	None		
<b>TOTAL:</b>		<b>None</b>	<b>7 days</b>	

### 3. Pre-Audit of Cash Advances (Special Disbursing Officer)

Pre-audit supporting documents of Cash Advance (Special Disbursing Officer) as to completeness of documents.

<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>	Requisitioning Office
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>

<p><b>Honorarium and Prizes:</b></p> <ul style="list-style-type: none"> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> <li>● Payroll for Honorarium/Prizes – 2 copies</li> <li>● Criteria/Mechanics (with amount of prizes) (for prizes) – 2 copies</li> <li>● Program of Activities – 2 copies</li> <li>● Program/Activity Design – 2 copies</li> <li>● Certificate of No Unliquidated Cash Advance – 2 copies</li> </ul> <p>Centenarian and Nonagenarian Awardees:</p> <ul style="list-style-type: none"> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> <li>● Payroll for incentive – 2 copies</li> <li>● Birth Certificate – 2 original copies</li> </ul> <p>In case said documents are not available, any one (1) of the following primary IDs may also be accepted:</p> <ol style="list-style-type: none"> <li>1. Senior Citizen's Identification (ID) card issued by the Head of the Office of Senior Citizens Affairs (OSCA) indicating the year of birth – 2 certified copies</li> <li>2. Other Philippine government issued identification cards showing Filipino citizenship and year of birth as a reference point for the centenarian's eligibility for the awards and incentives such as: <ul style="list-style-type: none"> <li>- Land Transportation (LTO) issued Driver's License</li> <li>- GSIS</li> <li>- SSS</li> <li>- PRC license</li> <li>- Philippine Postal ID</li> <li>- COMELEC voter's ID</li> </ul> </li> </ol> <p>- certified copies</p> <p>Any two (2) of the following Secondary IDs in the absence of primary IDs</p> <ol style="list-style-type: none"> <li>1. Marriage Certificate of the beneficiary issued by PSA of LCR – 2 certified copies</li> <li>2. Birth certificates of children borne by/of the beneficiary issued by the PSA or the LCR – 2 certified copies</li> <li>3. Affidavits executed by at least two (2) disinterested persons should be at least aged 60 years old and above with personal knowledge of beneficiary's actual age or date of birth – 2 original copies</li> <li>4. Old School or employment records showing date of birth of centenarian – 2 certified copies</li> </ol>	<p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office Implementing Office Implementing Office</p> <p>Implementing Office Implementing Office Municipal Accounting Office</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office Implementing Office PSA</p> <p>OSCA</p> <p>LTO</p> <p>GSIS SSS PRC Philippine Post Office COMELEC</p> <p>PSA</p> <p>PSA</p> <p>Notarial Public</p> <p>School</p>
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<p>5. Baptismal and/or confirmation records of beneficiary certified by the parish church and other religious denomination – 2 certified copies</p> <p>6. Medical and/or dental examination issued by government/private doctors or dentist – 1 original and 1 certified copy</p> <p>7. Other related documents i.e certification from National Commission on Muslim Filipinos (NCMF) or National Commission on Indigenous People (NCIP), Armed Forces and Police Savings &amp; Loan Association, Inc (AFPSLAI), Air Material Wing Savings &amp; Loan Association Incorporated (AMWSLAI), Veterans etc. - 2 certified copies</p>	<p>Church</p> <p>Health Physician</p> <p>Organizations</p>
<p><b>INCENTIVES AND FINANCIAL AID TO BARANGAY VOLUNTEER WORKERS (BVWs)</b></p> <ul style="list-style-type: none"> <li>●BVW's Information Sheet (BOIS) filed with the MLGOO – Tuba or Municipal Agriculture Office – 2 certified copies</li> <li>●Proof of identification of the beneficiary (valid identification card or passport) – 2 certified copies.</li> <li>●Disbursement Voucher – 2 copies</li> <li>●Obligation Request – 2 copies</li> </ul>	<p>MLGOO or MAGO</p> <p>Government Issued ID</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>
<p><b>EXCELLENCE AWARD PROGRAM ACHIEVER'S AWARD, SPECIAL AWARD, NATIONAL AND INTERNATIONAL AWARDS</b></p> <ul style="list-style-type: none"> <li>●Certificate of Residency issued by the Punong Barangay where he/she resides in the municipality – 2 original copies</li> <li>●Proof of award (Provincial, Regional, National or International awards) – 2 photocopies</li> <li>●Disbursement Voucher – 2 copies</li> <li>●Obligation Request – 2 copies</li> </ul>	<p>Barangay</p> <p>Claimant</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>
<p><b><u>LEADERSHIP AWARD</u></b></p> <ul style="list-style-type: none"> <li>●Duly filled personal data form, with 2 latest pictures (2x2) – 2 original copies</li> <li>●Duly filled-out nomination form. The nomination form must contain justifications or reasons for nomination and must be signed by the nominating person or association. – 1 original, 1 duplicate</li> <li>●Photocopies of all documents indicating specific meritorious contributions and accomplishments in the field of endeavors</li> </ul>	<p>Claimant</p> <p>Claimant</p> <p>Claimant</p>

<p>during the one year immediately preceding the evaluation period. – 2 photocopies</p> <ul style="list-style-type: none"> <li>● Certification from the Punong Barangay that the nominee is a bona fide resident of the barangay and of good moral character – 2 original copies</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>		<p>Barangay</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim	None	3 days	
	1.3 Check supporting documents as to completeness			
	1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents			
	1.5 Transmit the voucher with supporting documents to the Municipal Accountant.			
	1.6 Review pre-audited documents	None		

	1.7 Sign DV with complete supporting documents.	None		MACCO: Municipal Accountant
	1.8 Forward signed certified DV to the Municipal Treasury Office			
	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>3 days</b>	

#### 4. Pre-Audit of Cultural and Athletic Activities

Pre-audit supporting documents of Cultural and Athletic Activities as to completeness of documents.

<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>		
<ul style="list-style-type: none"> <li>▶ Budget estimates approved by the head of Agency</li> <li>▶ Same requirements under procurement depending on the nature of expense and the mode of procurement adopted</li> <li>▶ Disbursement Voucher – 2 copies</li> <li>▶ Obligation Request – 2 copies</li> </ul>		Municipal Budget Office  Refer to mode of procurement  Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) with the required documents	1.1. Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV,

	<p>1.2 Pre-audit of claim</p> <p>1.3 Check supporting documents as to completeness</p> <p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting documents to the Municipal Accountant.</p>	None	7 days	Accountant I, Accountant III
	<p>1.6 Review pre-audited documents</p> <p>1.7 Sign DV with complete supporting documents.</p> <p>1.8 Forward signed certified DV to the Municipal Treasury Office</p>	None		MACCO: Municipal Accountant
	1.9. Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	



## 5. Pre-Audit of Disbursement Vouchers for the payment to Suppliers

Pre-audit supporting documents for the payment to Suppliers as to completeness of documents.

\*\*\*Alternative modes to be updated upon adoption of New Procurement Law\*\*\*

<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
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><b><u>For Meals and Snacks:</u></b></p> <ul style="list-style-type: none"> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> <li>● Delivery Receipt – 1 copy</li> <li>● Statement of Account – 1 copy</li> <li>● Program/Invitation/Activity Design – 2 copies</li> <li>● Attendance Sheet – 2 copies</li> <li>● Approved Purchase Order (PO) duly stamped “RECEIVED” by the COA – 2 copies</li> <li>● Inspection and Acceptance Report – 2 copies</li> <li>● Abstract of Quotation – 2 copies</li> <li>● Approved Purchase Request (PR) – 2 copies</li> </ul> <p><b><u>Additional Requirements:</u></b></p> <p><b><u>Shopping/Small Value Procurement</u></b></p> <ul style="list-style-type: none"> <li>● Request for Price Quotation/Canvass Forms (duly signed) from at least three (3) qualified suppliers – 1 copy</li> <li>● BAC Resolution and Recommending Approval for SVP/Shopping Mode of Procurement – 2 copies</li> <li>● Certification of Philgeps Registration</li> <li>● Tax Return – BIR Form 2551M</li> <li>● Omnibus Sworn Statement – 50K &amp; above</li> </ul> <p>For Supplies and Materials/Capital Outlay – Equipment:</p> <ul style="list-style-type: none"> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> <li>● Delivery Receipt – 1 copy</li> <li>● Statement of Account – 1 copy</li> <li>● Program/Invitation/Activity Design – 2 copies</li> <li>● Attendance Sheet – 2 copies</li> <li>● Approved Purchase Order (PO) duly stamped “RECEIVED” by the COA – 2 copies</li> <li>● Inspection and Acceptance Report – 2 copies</li> <li>● Abstract of Quotation – 1 copy</li> <li>● Approved Purchase Request (PR) – 2 copies</li> </ul>	<p>Downloadable - Government Accounting Manual Form – DOF</p> <p>Municipal Budget Office</p> <p>Supplier</p> <p>Supplier</p> <p>Requisitioning Office</p> <p>Requisitioning Office</p> <p>Municipal Treasurer’s Office – Supply Section</p> <p>Municipal Treasurer’s Office – Supply Section</p> <p>BAC</p> <p>Requisitioning Office</p> <p>BAC</p> <p>BAC</p> <p>PHILGEPS</p> <p>BIR</p> <p>Claimant</p> <p>Downloadable - Government Accounting Manual Form – DOF</p> <p>Municipal Budget Office</p> <p>Supplier</p> <p>Supplier</p> <p>Requisitioning Office</p> <p>Requisitioning Office</p> <p>Municipal Treasurer’s Office – Supply Section</p> <p>Municipal Treasurer’s Office – Supply Section</p> <p>BAC</p> <p>Requisitioning Office</p>

<p>Additional Requirements: Shopping/Small Value Procurement</p> <ul style="list-style-type: none"> <li>●Request for Price Quotation/Canvass Forms (duly signed) from at least three (3) qualified suppliers – 1 copy</li> <li>●BAC Resolution and Recommending Approval for SVP/Shopping Mode of Procurement – 2 copies</li> <li>●Pre-repair inspection Report – 2 copies</li> <li>●Requisition Issue Slip – 2 copies</li> <li>●Acknowledgement Receipt for Equipment – 2 copies</li> <li>●Inventory Custodian Slip – 2 copies</li> <li>●Summary of Supplies and Materials Issued</li> <li>●Certification of Philgeps Registration</li> <li>●Tax Return – BIR Form 2551M</li> <li>●Omnibus Sworn Statement – 50K &amp; above</li> </ul> <p><b><u>For Repairs and Maintenance</u></b> <b><u>Additional requirements:</u></b></p> <ul style="list-style-type: none"> <li>●Disbursement Voucher – 2 copies</li> <li>●Obligation Request – 2 copies</li> <li>●Delivery Receipt – 1 copy</li> <li>●Statement of Account – 1 copy</li> <li>●Program/Invitation/Activity Design – 2 copies</li> <li>●Attendance Sheet – 2 copies</li> <li>●Approved Purchase Order (PO) duly stamped “RECEIVED” by the COA – 2 copies</li> <li>●Inspection and Acceptance Report – 2 copies</li> <li>●Abstract of Quotation – 1 copy</li> <li>●Approved Purchase Request (PR) – 2 copies</li> </ul> <p>Additional Requirements: Shopping/Small Value Procurement</p> <ul style="list-style-type: none"> <li>●Request for Price Quotation/Canvass Forms (duly signed) from at least three (3) qualified suppliers – 1 copy</li> <li>●BAC Resolution and Recommending Approval for SVP/Shopping Mode of Procurement – 2 copies</li> <li>●Pre-repair inspection Report – 2 copies</li> <li>●Report of Waste Materials – 2 copies</li> <li>●Certification of Philgeps Registration</li> <li>●Tax Return – BIR Form 2551M</li> <li>●Omnibus Sworn Statement – 50K &amp; above</li> </ul>		<p>BAC</p> <p>BAC</p> <p>Supply Office Supply Office Supply Office</p> <p>Supply Office Supply Office PHILGEPS BIR Claimant</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office Supplier Supplier Requisitioning Office Requisitioning Office Municipal Treasurer’s Office – Supply Section</p> <p>Municipal Treasurer’s Office – Supply Section BAC Requisitioning Office</p> <p>BAC</p> <p>BAC</p> <p>Supply Office Supply Office PHILGEPS BIR Claimant</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV,

	<p>1.2 Pre-audit of claim</p> <p>1.3 Check supporting documents as to completeness</p> <p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting documents to the Municipal.</p>	None	7 days	Accountant I, Accountant III
	<p>1.6 Review pre-audited documents</p> <p>1.7 Sign DV with complete supporting documents.</p> <p>1.8 Forward signed certified DV to the Municipal Treasury Office</p>	None		MACCO: Municipal Accountant
	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	



## 6. Pre-Audit of Extraordinary and Miscellaneous Expenses

Pre-audit supporting documents of Extraordinary and Miscellaneous Expenses as to completeness of documents.

<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>	Requisitioning Office			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>● Invoices/receipts (1 original and 1 photocopy)</li> <li>● Other supporting documents as are necessary depending on the nature of expense charged (1 original and 1 duplicate/photocopy)</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>		Establishment where expense was incurred  Establishment where expense was incurred  Downloadable - Government Accounting Manual Form – DOF Municipal Budget office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim  1.2 Pre-audit of claim  1.3 Check supporting documents as to completeness  1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents  1.5 Transmit the voucher with supporting documents to the Municipal Accountant.	None	3 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III



	1.6. Review pre-audited documents 1.7 Sign DV with complete supporting documents. 1.8 Forward signed certified DV to the Municipal Treasury Office 1.9. Endorse documents to the Municipal Treasury Office			
	<b>TOTAL:</b>	<b>None</b>	<b>3 days</b>	

## 7. Pre-Audit of Financial Assistance for Municipality

Pre-audit supporting documents of Financial Assistance as to completeness of documents.

<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>
<ol style="list-style-type: none"> <li>Disbursement Voucher – 1 original copy, 1 duplicate copy</li> <li>Obligation Request – 1 original copy, 1 duplicate copy</li> </ol> <p><b>TRANSPORTATION ASSISTANCE:</b></p> <ol style="list-style-type: none"> <li>Any valid identification card of the client/person/applicant – 2 certified copies</li> <li>Police Blotter of Police certification (for victims of pickpockets, illegal recruitment, etc.) – 1 original copy, 1 certified copy</li> <li>Other supporting documents such as but not limited to, justification of the social worker, medical certificate, death certificate, and/or court orders/subpoena – 1 original copy, 1 certified copy</li> <li>Barangay Certificate of Residency, if applicable – 2 original copies</li> <li>Certificate of Eligibility issued by the MSWDO. – 2 original copies</li> </ol>	Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office  Government Issued ID  Philippine National Police  Health Physician, MCR/PSA, Court having jurisdiction of the case  Barangay  MSWDO

<p><b>FOR MEDICAL ASSISTANCE:</b></p> <ol style="list-style-type: none"> <li>Any valid identification card of the client/person/applicant – 2 certified copies</li> <li>Case Study Report that the client is in crisis situation issued by the Municipal Social Welfare and Development Officer – 2 original copies</li> <li>If payment for hospital bill – Hospital Bill or Statement of account (Outstanding Balance) with complete name and signature of the Billing Clerk; - 1 original copy, 1 certified copy</li> <li>If for medical procedures – Laboratory requests with date of issuance, complete name, signature and license number of the attending physician; - 1 original copy, 1 certified copy</li> <li>If for chemotherapy, dialysis and other chronic illnesses, medical abstract or certification, or request with date of issuance, complete name, signature and license number of the attending physician. The validity of the medical certificate/abstract shall be three months from issuance – 1 original, 1 certified copy</li> <li>Barangay Certificate of Residency - 2 original copies</li> <li>Certificate of Eligibility issued by the MSWDO – 2 original copies</li> </ol>	<p>Government Issued ID</p> <p>Municipal Social Welfare and Development Office</p> <p>Hospital</p> <p>Health Physician</p> <p>Health Physician</p> <p>Barangay</p> <p>MSWDO</p>
<p><b>FOR BURIAL ASSISTANCE</b></p> <ol style="list-style-type: none"> <li>Any valid identification card of client/person/applicant – 2 certified copies</li> <li>Death Certificate – 1 original, 1 certified copy</li> <li>Funeral Contract or Affidavit of Burial Expenses – 2 original copies</li> <li>Barangay Certificate of Residency– 2 original copies</li> <li>Certificate of Eligibility issued by the MSWDO – 2 original copies</li> </ol>	<p>Government issued ID</p> <p>MCR/PSA</p> <p>Funeral Service Provider or Notarial Public</p> <p>Barangay</p> <p>MSWDO</p>
<p><b>FOOD ASSISTANCE:</b></p> <ol style="list-style-type: none"> <li>Any valid identification card of client/person/applicant – 2 certified copies</li> <li>Barangay Certificate of Residency– 2 original copies</li> <li>Certificate of Eligibility issued by the MSWDO – 2 original copies</li> </ol>	<p>Government issued ID</p> <p>Barangay</p> <p>MSWDO</p>
<p><b>CASH ASSISTANCE FOR PERSONS IN DIFFICULT SITUATIONS</b></p> <ol style="list-style-type: none"> <li>Any valid identification card of client/person/applicant – 2 certified copies</li> <li>Barangay Certificate of Residency except for OFWs and LSI – 2 original copies</li> </ol>	<p>Government Issued ID</p> <p>Barangay</p>

<p>3. Certificate of Eligibility issued by the MSWDO – 2 original copies</p> <p>4. Depending on the circumstances of the client:</p> <ul style="list-style-type: none"> <li>• Police Report or BFP report for fire victims – 2 original copies</li> <li>• Passport, Travel documents, certification from OWWA or any proof of repatriation by the OF – 2 certified copies</li> <li>• Certification from the Social Worker for rescued clients or is in need of assistance – 2 original copies</li> <li>• Police blotter and Social Worker Certificate for victims of online sexual exploitation of children or violence against women and children – 2 certified copies</li> <li>• For Locally stranded individuals (LSI) w/out valid ID, the medical certificate or the travel Authority issued by the Philippine National Police will suffice and be accepted to prove his/her identity – 1 original copy, 1 certified copy</li> <li>• For workers whose livelihood was stopped, suspended and regulated due to a pandemic, any proof of employment – 1 original copy, 1 duplicate copy</li> <li>• For all other incidents – as well as other documents from legal authorities/regulating agencies, as may be applicable.</li> </ul> <p><b>FINANCIAL ASSISTANCE FOR VICTIM-SURVIVORS OF TRAFFICKING IN PERSONS</b></p> <ol style="list-style-type: none"> <li>1. Any valid identification card of client/person to be interviewed with an address in any barangay of the municipality – 2 certified copies</li> <li>2. Social Case Study Report – 2 original copies</li> <li>3. Barangay certificate of Residency – 2 original copies</li> <li>4. Medical Certificate/Police Report – 1 original, 1 duplicate</li> <li>5. Certificate of Eligibility issued by the MSWDO – 2 original copies</li> </ol> <p><b>FINANCIAL ASSISTANCE TO OPERATORS OF PUJS</b></p> <ol style="list-style-type: none"> <li>1. Group or individual social case study report to be prepared by the Municipal</li> </ol>	<p>MSWDO</p> <p>PNP or BFP</p> <p>DFA, OWWA</p> <p>MSWDO</p> <p>PNP and MSWDO</p> <p>Health Physician, PNP</p> <p>Employer</p> <p>Government issued ID</p> <p>MSWDO</p> <p>Barangay</p> <p>Health Physician/PNP</p> <p>MSWDO</p> <p>MSWDO</p>
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<p>Social Welfare and Development Office – 2 original copies</p> <ol style="list-style-type: none"> <li>2. Photo copy of ID of the payee/beneficiary – 2 certified copies</li> <li>3. Intake sheet to be prepared by the Municipal Social Welfare and Development Office – 2 original copies</li> <li>4. Certification of membership to the PUJ association – 2 original copies</li> <li>5. Copy of Special Permit issued by the LTFRB – 2 certified copies</li> <li>6. Proof of actual trips – 2 original copies</li> </ol>	<p>Client</p> <p>MSWDO</p> <p>Association</p> <p>LTFRB</p> <p>Operator</p>
<p><b>FINANCIAL ASSISTANCE FOR INDIVIDUALS WITH MENTAL ILLNESS AND DISABILITY</b></p>	
<p><b><u>For Residents:</u></b></p>	
<ol style="list-style-type: none"> <li>1. Any valid identification card of client/person/applicant – 2 certified copies</li> <li>2. Social Case Study Report – 2 original copies</li> <li>3. Barangay Certificate of Residency – 2 original copies</li> <li>4. Certificate of Eligibility issued by the MSWDO – 2 original copies</li> <li>5. Hospital bills, if applicable</li> </ol>	<p>Government issued ID</p> <p>MSWDO</p> <p>Barangay</p> <p>MSWDO</p> <p>Hospital</p>
<p><b><u>For Students:</u></b></p>	
<ol style="list-style-type: none"> <li>1. Any valid identification card of client/person/applicant – 2 certified copies</li> <li>2. Social Case Study Report - 2 original copies</li> <li>3. Certificate of Enrollment – 2 original copies</li> <li>4. Certificate of Eligibility issued by the MSWDO – 2 original copies</li> </ol>	<p>Government issued ID</p> <p>MSWDO</p> <p>School</p> <p>MSWDO</p>
<p><b>FINANCIAL ASSISTANCE TO VULNERABLE SECTORS</b></p>	
<ol style="list-style-type: none"> <li>1. Any valid identification card of the applicant – 2 certified copies</li> <li>2. Barangay Certificate of Residency – 2 original copies</li> <li>3. Social Case Study report by the MSWDO – 2 original copies</li> <li>4. Certificate of Eligibility issued by the MSWDO – 2 original copies</li> </ol>	<p>Government issued ID</p> <p>Barangay</p> <p>MSWDO</p> <p>MSWDO</p>
<p><b>FINANCIAL ASSISTANCE TO STUDENTS LGU Counterpart for SPES program:</b></p>	
<p><b><u>For Students:</u></b></p>	
<ol style="list-style-type: none"> <li>1. Barangay Certificate of Residency – 2 original copies</li> <li>2. Birth Certificate – 2 certified copies</li> <li>3. SPES Form 2 (Application Form) – 1 original copy, 1 duplicate copy</li> </ol>	<p>Barangay</p> <p>MCR/PSA</p> <p>PESO</p>

<p>4. SPES Form 2-A (Oath of Undertaking) – 1 original copy, 1 duplicate copy</p> <p>5. SPES Form 4 (Employment Contract) – 1 original copy, 1 duplicate copy</p> <p>6. DTR's – 2 original copies</p>	<p>PESO</p> <p>PESO</p> <p>Claimant</p>
<p><b>-Senior High School Students:</b></p> <p>1. Form 137 or Form 138 of the previous semester – 2 certified copies</p>	<p>School</p>
<p><b>-College Students</b></p> <p>1. Certification from School Registrar if grades are not yet available – 2 original copies</p> <p>2. Certificate of Tax Exemption – 2 original copies</p> <p>3. Certificate of Low Income/Certificate of Indigency – 2 original copies</p>	<p>School</p> <p>BIR</p> <p>Barangay</p>
<p><b>For Out-of-School Youth (OSY):</b></p> <p>1. Certification as Out-of-school-youth – 2 original copies</p> <p>2. Income Tax Return – 2 original copies</p>	<p>MSWD or Barangay</p> <p>BIR</p>
<p><b>EDUCATIONAL PROGRAM FOR STUDENTS IN THE MUNICIPALITY OF TUBA MERIT-BASED SCHOLARSHIP GRANT</b></p>	
<p>1. Two (2) copies of application letter addressed to the Mayor - 2 original copies</p>	<p>Client</p>
<p>2. Photocopy of report card/grades or Transcript of Records on the last school year/semester attended – 2 certified copies</p>	<p>School</p>
<p>3. Certificate of Enrollment or Statement of Account – 1 original copy, 1 certified copy</p>	<p>School</p>
<p>4. Photocopy of School ID – 2 certified copies</p>	<p>Client</p>
<p>5. Voter's certification – 1 original copy, 1 certified copy</p>	<p>COMELEC</p>
<p>6. Certification from the Office of the Punong Barangay stating that the applicant is a <i>bona fide</i> resident of the Barangay – 2 original copies</p>	<p>Barangay</p>
<p>7. Certification from the Municipal Social Welfare and Development Office stating that the applicant belongs to an indigent or low-income family – 2 original copies</p>	<p>MSWDO</p>
<p>8. Certification of good moral character from the School Principal, College Dean/President of the last or current school being attended – 2 original copies</p>	<p>School</p>
<p><b>NEED-BASED SCHOLARSHIP GRANT</b></p>	
<p>1. Two (2) copies of application letter addressed to the Mayor – 2 original copies</p>	<p>Client</p>
<p>2. Photocopy of report card/grades or Transcript of Records on the last school</p>	<p>School</p>

<p>year/semester attended – 2 certified copies</p> <ol style="list-style-type: none"> <li>3. Certificate of Enrollment or Statement of Account – 1 original copy, 1 certified copy</li> <li>4. Photocopy of school ID – 2 certified copies</li> <li>5. Voter's Certification for those Vocational or College/University Students – 1 original copy, 1 certified copy</li> <li>6. Certification from the Office of the Punong Barangay stating that the applicant is a <i>bona fide</i> resident of the Barangay – 2 original copies</li> <li>7. Certification from the Municipal Social Welfare and Development Office stating that the applicant belongs to an indigent or low-income family – 2 original copies</li> <li>8. Certification of good moral character from the School Principal, College Dean/President of the last or current school being attended – 2 original copies</li> </ol>	<p>School</p> <p>Client COMELEC</p> <p>Barangay</p> <p>MSWDO</p> <p>School</p>
<p><b>FINANCIAL ASSISTANCE TO VICTIMS OF CALAMITIES</b></p>	
<p><b><u>For Burial Assistance:</u></b></p>	
<ol style="list-style-type: none"> <li>1. Death Certificate of the deceased – 1 original, 1 duplicate copy</li> <li>2. Proof of relationship to the victim – 1 original, 1 duplicate</li> <li>3. Barangay Certificate of residency and/or circumstances leading to the death of the victim or police report – 2 original copies</li> <li>4. Report of the damage assessment needs, if applicable – 2 original copies</li> </ol>	<p>PSA</p> <p>PSA</p> <p>Barangay</p> <p>MDRRMO</p>
<p><b><u>For Financial Assistance to person injured due to calamities:</u></b></p>	
<ol style="list-style-type: none"> <li>1. Medical Certificate – 1 original copy, 1 certified copy</li> <li>2. Proof of relationship to the victim if applicable – 2 original copies</li> <li>3. Barangay Certificate of residency and circumstances leading to the serious injury of the victim or police report – 2 original copies</li> <li>4. Report of the damage assessment needs, if applicable – 2 original copies</li> </ol>	<p>Health Physician</p> <p>PSA</p> <p>Barangay</p> <p>MDRRMO</p>
<p><b><u>For Assistance due to Damaged Properties:</u></b></p>	
<ol style="list-style-type: none"> <li>1. Certification from the Punong Barangay that the claimant is a resident of the Barangay – 2 original copies</li> <li>2. Report of the Damaged Assessment Needs Analysis Team – 2 original copies</li> </ol>	<p>Barangay</p> <p>MDRRMO</p>
<p><b><u>For Assistance due to damage agricultural crops:</u></b></p>	

<ol style="list-style-type: none"> <li>1. Certification from the punong barangay that the claimant is a resident of the barangay where his/her agricultural product is totally/partially damaged – 2 original copies</li> <li>2. Report of the Damaged Assessment Needs Analysis Team – 2 original copies</li> </ol>	<p>Barangay</p> <p>MDRRMO</p>
<p><b>For Assistance due to damage waterworks system:</b></p>	
<ol style="list-style-type: none"> <li>1. Certification from the punong barangay that the association/person/family is a duly organized waterworks association of resident in the barangay – 2 original copies</li> <li>2. Report of the Damaged Assessment Needs Analysis Team – 2 original copies</li> </ol>	<p>Barangay</p> <p>MDRRMO</p>
<p><b>For Emergency Shelter Assistance:</b></p>	
<ol style="list-style-type: none"> <li>1. Certification from the Bureau of Fire Protection – 2 original copies</li> <li>2. Social Case Study Report – 2 original copies</li> <li>3. Certificate of Residency – 2 original copies</li> <li>4. Certified Photocopies of 2 Valid ID's – 2 copies</li> </ol>	<p>BFP</p> <p>MSWDO</p> <p>Barangay</p> <p>Claimant</p>
<p><b>Burial Assistance for Senior Citizen</b></p>	
<ol style="list-style-type: none"> <li>1. Certification from the OSCA Office that the deceased senior citizen is a <i>bona fide</i> member or registered senior citizen of the Municipality of Tuba – 2 original copies</li> <li>2. Affidavit of Claim by the authorized claimant – 1 original copy, 1 certified copy</li> <li>3. Special Power of Attorney executed by the beneficiary in favor of the claimant, if there are two or more beneficiaries – 2 original copies</li> <li>4. Proof of relationship (marriage contract, birth certificate, etc) – 2 certified copies</li> <li>5. If the claimant is a person or relative who spent for the burial expenses of the deceased senior citizen, affidavit that the deceased has no legal spouse nor children nor siblings and the claimant spent for the burial expenses of the deceased senior citizen – 2 certified copies</li> </ol>	<p>OSCA</p> <p>Notarial Public</p> <p>Notarial Public</p> <p>PSA</p> <p>Notarial Public</p>
<p><b>Burial Assistance for Veterans/Veterans Spouse:</b></p>	
<ol style="list-style-type: none"> <li>1. Death Certificate – 1 original copy, 1 certified copy</li> <li>2. Marriage Certificate, if claimant is the spouse – 1 original copy, 1 certified copy</li> <li>3. Affidavit of Claimant – 2 original copies</li> </ol>	<p>PSA</p> <p>PSA</p> <p>Notarial Public</p>



<ol style="list-style-type: none"> <li>4. Special Power of Attorney/Waiver executed by the heirs if claimant is not the spouse – 2 original copies</li> <li>5. Certification from the Post Commander Veterans Federation that the deceased is a registered veteran – 2 original copies</li> <li>6. Municipal Ordinance Granting Burial Assistance to Veterans/Veterans Spouse – 2 certified copies</li> </ol>	<p>Notarial Public</p> <p>Philippine Veterans Affairs Office</p> <p>Sangguniang Bayan Office</p>			
<p><b><u>FINANCIAL AID OR MEDICAL ASSISTANCE TO BARANGAY VOLUNTEER WORKERS (BVWs)</u></b></p>				
<ol style="list-style-type: none"> <li>1. Proof of Billing/Hospital Bills of Certified True Copy of the medical expense/s issued by the Hospital or its equivalent institution incurred by the Barangay Worker during his/her hospitalization – 1 original copy and 1 certified copy</li> <li>2. Official Receipts of the prescribed medicines if it was not included in the hospital bills – 1 original copy and 1 certified copy</li> <li>3. Barangay/Worker's Information Sheet filed with the MLGOO – Tuba or Municipal Agriculture Office or other concerned offices – 2 certified copies</li> <li>4. In the absence of the concerned Barangay Worker's, he/she must execute an Authorization letter for the person processing for the release of the financial assistance – 2 original copies</li> </ol>	<p>Hospital</p> <p>Claimant</p> <p>MLGOO or MAGO</p> <p>Claimant</p>			
<p><b><u>BURIAL ASSISTANCE TO BARANGAY VOLUNTEER WORKERS (BVWs)</u></b></p>				
<ol style="list-style-type: none"> <li>1. Certified True copy of Death certificate of the deceased BVW – 1 original copy and 1 certified copy</li> <li>2. BVW's Information Sheet (BOIS) filed with the MLGOO – Tuba, MAGO or other concerned offices – 2 certified copies</li> <li>3. Special Power of Attorney if there are two or more beneficiaries written in the BOIS – 2 original copies</li> <li>4. Proof of identification of the beneficiary (valid identification card or passport) – 2 certified copies</li> </ol>	<p>PSA</p> <p>MLGOO or MAGO</p> <p>Notarial Public</p> <p>Claimant</p>			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim			

	<p>1.3 Check supporting documents as to completeness</p> <p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting documents to the Municipal Accountant.</p>	None	7 days	
	<p>1.6 Review pre-audited documents</p> <p>1.7 Sign DV with complete supporting documents.</p> <p>1.8 Forward signed certified DV to the Municipal Treasury Office</p>	None		MACCO: Municipal Accountant
	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	

## 8. Pre-Audit of Goods through Alternative Modes of Procurement

Pre-audit supporting documents of Goods through Alternative Modes of Procurement as to completeness of documents.

**\*\*\*Alternative modes to be updated upon adoption of New Procurement Law.**

<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>	
<p>For Procurement through Alternative Modes:</p> <ul style="list-style-type: none"> <li>▶ Documents to be submitted within five working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:             <ul style="list-style-type: none"> <li>●Purchase Order/Letter Order/Contract, duly approved by the official concerned and accepted by the supplier (date of acceptance must be clearly indicate, especially when the time or date of delivery is dependent on or will be counted from the date of acceptance of the purchase order/letter/contract) 2 copies</li> <li>●Proof of posting of invitation or request for submission of price quotation in the PHILGEPS website, website of the procuring agency, if applicable, and at any conspicuous place reserved for this purpose in the premises of the procuring agency for a period of seven calendar days in case of Shopping under Section 52.1 (b), and Negotiated Procurement under Sections 53.1 (two failed bidding) and 53.9 (small value procurement) of the Revised IRR of RA No. 9184 2 printout copies</li> <li>●Performance and warranty securities, except for shopping and negotiated procurement under emergency cases, small value procurement, lease of real property and United Nation (UN) agencies original copy</li> <li>●BAC Resolution recommending and justifying to the Head of Procuring Entity (HOPE) the use of alternative mode of procurement and approval by the HOPE of the BAC Resolution recommending award of contract 2 original copies</li> <li>●Proof of posting of Notice of Award in the PHILGEPs website, the website of the procuring entity concerned, if available, and at any conspicuous place reserved for this purpose in the premises of the procuring entity 2 printout copies</li> </ul> </li> <li>▶ Approved Procurement Plan</li> <li>▶ Request for purchase or requisition of supplies, materials and equipment, duly approved by proper authorities 2 original copies</li> <li>▶ Original copy of the delivery invoice showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative and indicating receipt by the proper agency official of items delivered</li> </ul>		<p>Insurance Company</p> <p>BAC</p> <p>BAC</p> <p>BAC Implementing Office</p> <p>Supplier</p> <p>Municipal Treasury Office – Supply Office</p>

<ul style="list-style-type: none"> <li>▶ Inspection and acceptance report signed “Inspected by” by the authorized agency inspector and signed “accepted by” by the authorized end-user to whom the item was delivered or the property officer if item is for stock 2 original copies</li> <li>▶ Approval by the HOPE or his duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC 2 original copies</li> <li>▶ Prescribed Omnibus Sworn Statement of the prospective bidder, where applicable stating among others that it is not blacklisted or barred from bidding by the Government or any of its agencies, offices, corporations or LGUs, is not related to the HOPE by consanguinity or affinity up to the third civil degree 2 original copies</li> </ul>	<p>Mayor’s Office</p> <p>Supplier</p>
<p><b>For Limited Source Bidding</b></p> <p>Additional Requirements:</p> <ul style="list-style-type: none"> <li>▶ Specific requirements to be submitted within five working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009: <ul style="list-style-type: none"> <li>● Copy of direct invitation to bid served by the concerned agency to all suppliers or consultants appearing in the pre-selected list of manufacturers/suppliers/distributors with known experience and proven capability on the requirements of the particular contract 1 original copy and 1 photocopy</li> <li>● Winning bidder’s offer or proposal 2 original copy</li> <li>● Abstract of bids showing the most responsive and complying bidder from among the other bidders who participated in the bidding 2 original copies</li> <li>● Notice of Award 2 original copies</li> </ul> </li> <li>▶ Documentary requirements under Sections 23.1 and 25.2(a) for goods, 23.1 and 25.2(b) for infrastructure, 25.1 and 25.2(c) for consultancy services, of the Revised IRR of RA No. 9184 2 certified copies</li> <li>▶ Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof</li> </ul> <ul style="list-style-type: none"> <li>● Bid security (required under Section 54.4 IRR-A, RA No. 9184) original copy</li> <li>● Disbursement Voucher – 2 copies</li> </ul>	<p>COA</p> <p>Mayor’s Office/BAC</p> <p>Claimant</p> <p>BAC</p> <p>Mayor’s Office</p> <p>SEC/DTI/CDA, LGU issuing permit, Claimant</p> <p>Downloadable - Government Accounting Manual Form – DOF</p>

<ul style="list-style-type: none"> <li>• Obligation Request – 2 copies</li> </ul>	Municipal Budget Office
<p><b>For Direct Contracting:</b> Additional requirements:</p> <ul style="list-style-type: none"> <li>▶ Specific requirement to be submitted within five (5) working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:             <ul style="list-style-type: none"> <li>• Copy of letter to selected manufacturer/supplier/distributor to submit a price quotation and conditions of sale 1 original copy and 1 photocopy</li> <li>• Certificate of Exclusive Distributorship issued by the principal under oath and authenticated by the embassy/consulate nearest the place of the principal, in case of foreign suppliers 1 original copy and 1 photocopy</li> <li>• Certification from the agency authorized official that there are no sub-dealers selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the government 2 original copies</li> <li>• Certification of the BAC in case of procurement of critical plant components and/or to maintain certain standards 2 original copies</li> </ul> </li> <li>▶ Study/survey done to determine that there are no sub-dealers selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the government 2 original copies</li> <li>▶ Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof.</li> </ul> <ul style="list-style-type: none"> <li>• Disbursement Voucher – 2 copies</li> <li>• Obligation Request – 2 copies</li> </ul>	<p>COA</p> <p>BAC</p> <p>Manufacturer, Embassy/Consulate</p> <p>Mayor's Office/BAC</p> <p>BAC</p> <p>Mayor's Office/BAC</p> <p>Downloadable - Government Accounting Manual Form - DOF</p> <p>Municipal Budget Office</p>
<p><b>For Repeat Order</b> Additional Requirement</p> <ul style="list-style-type: none"> <li>▶ Specific requirements to be submitted within five working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:             <ul style="list-style-type: none"> <li>• Copy of the original contract used as basis for repeat order indicating that the original contract was awarded through public bidding 2 Photocopies</li> <li>• Certification from the Purchasing Department/Office that the supplier has</li> </ul> </li> </ul>	<p>COA</p> <p>Mayor's Office/Municipal Accounting Office</p> <p>Municipal Treasurer's Office</p>

<p>complied with all the requirements under the original contract 2 original copies</p> <ul style="list-style-type: none"> <li>• Disbursement Voucher – 2 copies</li> <li>• Obligation Request – 2 copies</li> </ul>	<p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><b>For Shopping</b> Additional Requirements:</p> <ul style="list-style-type: none"> <li>• Specific requirements to be submitted within five working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:</li> <li>• Price quotations from at least three bona fide and reputable manufacturers/suppliers/distributors original copy</li> <li>• Abstract of canvass 2 original copies</li> <li>• Purchase Order – 2 copies</li> <li>• Disbursement Voucher – 2 copies</li> <li>• Obligation Request – 2 copies</li> </ul>	<p>COA  Manufacturer/Supplier/Distributor  BAC Supply Office Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>
<p><b>For Negotiated Procurement</b> Additional Requirements:</p> <p>► Specific requirements to be submitted within five working days from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:</p> <p><u>• In cases of two failed biddings, emergency cases, take-over of contract and small value procurement</u></p> <ul style="list-style-type: none"> <li>➤ Price quotation/bids/final offers from at least be three invited suppliers original copies</li> <li>➤ Abstract of submitted Price Quotation 2 original copies</li> <li>➤ BAC Resolution recommending award of contract to Lowest Calculated Responsive Bid (LCRB) 2 original copies</li> </ul> <p>► Additional requirements for each case:</p> <ul style="list-style-type: none"> <li>• <u>In case of two failed biddings</u></li> <li>1. Agency's offer for negotiations with selected suppliers, contractors or consultants 2 original copies</li> <li>2. Certification of BAC on the failure of competitive bidding for the second time 2 original copies</li> <li>3. Evidence of invitation of observers in all stages of the negotiation 2 photocopies</li> </ul>	<p>COA  Suppliers  BAC  BAC  Mayor's Office/BAC  BAC  BAC</p>

<p>4. Eligibility documents in case of infrastructure projects 2 photocopies</p> <ul style="list-style-type: none"> <li>● <u>In emergency cases</u> <ul style="list-style-type: none"> <li>- Justification as to the necessity of purchase 2 original copies</li> </ul> </li> <li>● <u>In case of take-over of contracts</u> <ul style="list-style-type: none"> <li>➤ Copy of terminated contract 2 photocopies</li> <li>➤ Reasons for the termination 2 original copies</li> <li>➤ Negotiation documents with the second lowest calculated bidder or the third lowest calculated bidder in case of failure of negotiation with the second lowest bidder. If negotiation still fails, invitation to at least three eligible contractors original copy</li> <li>➤ Approval by the Head of the Procuring Agency to negotiate contracts for projects under exceptional cases 2 original copies</li> </ul> </li> <li>● <u>In case of small value procurement</u> <ul style="list-style-type: none"> <li>➤ Letter/invitation to submit proposals original copies</li> </ul> </li> <li>● <u>For adjacent or contiguous projects</u> <ol style="list-style-type: none"> <li>1. Original contract and any document indicating that the same resulted from competitive bidding 2 photocopies</li> <li>2. Scope of work which should be related or similar to the scope of work of the original contract 2 photocopies</li> <li>3. Latest Accomplishment Report of the original contract showing that there was no negative slippage/delay 2 original copies</li> </ol> <ul style="list-style-type: none"> <li>▶ Disbursement Voucher – 2 copies</li> <li>▶ Obligation Request – 2 Copies</li> </ul> </li> </ul>	<p>BAC</p> <p>Mayor's Office</p> <p>Mayor's Office Mayor's Office</p> <p>Bidders</p> <p>Mayor's Office</p> <p>BAC</p> <p>Mayor's Office/ Municipal Accounting Office</p> <p>Municipal Engineering Office</p> <p>Implementing Office</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim 1.3 Check supporting			

	<p>documents as to completeness</p> <p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting documents to the Municipal Accountant.</p>	None	7 days	
	<p>1.6 Review pre-audited documents</p> <p>1.7 Sign DV with complete supporting documents.</p> <p>1.8 Forward signed certified DV to the Municipal Treasury Office</p>	None		MACCO: Municipal Accountant
	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	



## 9. Pre-Audit of Goods through Bidding

Pre-audit supporting documents of Goods through Bidding as to completeness of documents.

<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
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><b>For Supplies, Materials, Equipment and Motor Vehicles:</b></p> <p><u>Additional requirements under Processing of Procurement through Public Bidding</u></p> <p>► Additional documents required under Annexes F and S of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted within five days upon execution of the contract:</p> <ul style="list-style-type: none"> <li>● Certificate of Exclusive Distributorship, if applicable 2 Certified copies</li> <li>● Samples and brochures/photographs, if applicable original copy</li> <li>● For imported items: <ul style="list-style-type: none"> <li>- Consular Invoice/Pro-forma invoice of the foreign supplier with the corresponding details 2 copies</li> <li>- Home Consumption Value of the items 2 copies</li> <li>- Breakdown of the expenses incurred in the Importation 2 copies</li> </ul> </li> </ul> <p>► Original copy of Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered.</p> <p>► Results of Test Analysis, if applicable 1 original copy and 1 photocopy</p> <p>► Tax receipts from the Bureau of Customs or the BIR indicating the exact specifications and/or serial number of the equipment procured by the government as proof of payment of all taxes and duties due on the same equipment, supplied or sold to the government [Administrative Order (AO) No. 200 dated November 21, 1990] 2 certified copies</p> <p>► Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of Agency or his authorized representative 2 original copies</p>	<p>Manufacturer of product under exclusive distributorship</p> <p>Manufacturer of product</p> <p>Supplier</p> <p>Claimant</p> <p>Claimant</p> <p>Claimant</p> <p>Testing Center</p> <p>BOC/BIR</p> <p>Inspection Committee, MTO</p>

<p>▶ For equipment, Property Acknowledgment Receipt 1 original copy and 1 photocopy</p> <p>▶ Warranty Security for a minimum period of three months, in the case of expendable supplies, or a minimum period of one year in the case of non-expendable supplies, after acceptance by the procuring entity of the delivered supplies</p> <p>▶ Request for purchase of supplies, materials and equipment duly approved by proper authorities 2 original copies</p> <p>▶ In case of motor vehicles, (AO No. 233 dated August 1, 2008 and amendments) authority to purchase from:</p> <ul style="list-style-type: none"> <li>● Agency head and Secretary of DBM, or OP depending on the type of vehicle being provided (Sections 7 and 9)</li> <li>● Local Chief Executives, including Punong Barangay, for types of vehicle- enumerated under Section 7 of AO No. 233 sourced from their unencumbered local funds and if chargeable under the GAA, either from the DBM or OP depending on the type of vehicles purchased (Sections 7 to 9) for DILG authority 1 original copy and 1 photocopy</li> </ul> <p><b><u>For procurement of drugs and medicines</u></b></p> <ul style="list-style-type: none"> <li>● Certificate of product registration from Food and Drug Administration (FDA) 2 photocopies</li> <li>● Certificate of good manufacturing practice from FDA 2 photocopies</li> <li>● Batch Release Certificate from FDA 2 copies</li> <li>● If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items 2 photocopies</li> </ul> <p>▶ Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof.</p> <p>▶ Disbursement voucher – 2 copies</p> <p>▶ Obligation Request – 2 copies</p>	<p>End User</p> <p>End User</p> <p>Mayor's Office / DILG</p> <p>DBM/OP</p> <p>FDA</p> <p>FDA</p> <p>FDA</p> <p>Manufacturer</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget office</p>
<p><b>For General Support Services (Janitorial, Security, Maintenance, Garbage Collection and Disposal and Similar Services)</b></p> <p><i>Additional requirements for the Procurement through Public Bidding:</i></p> <p>▶ Additional documentation under Annexes H to K and P of COA Memorandum No. 2005-</p>	

<p>027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract:</p> <ul style="list-style-type: none"> <li>● <i>For janitorial /security/ maintenance services,</i> appropriate approved documents indicating the following 2 original copies:             <ol style="list-style-type: none"> <li>1. The number of personnel involved and their corresponding rates/salary</li> <li>2. Schedule of work and places of assignment or station/visits indicating, among others, the number of hours per visit</li> <li>3. The type and number of equipment to be served (in case of visitorial maintenance service)</li> <li>4. The scaled floor plans of the building and other area/s covered by the service contract (for janitorial services) 2 original copies</li> <li>5. The group classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in accordance with the applicable Rules Implementing RA No. 6727 2 original copies</li> <li>6. Approved documents indicating the minimum requirements of the agency on the number of security personnel to be involved in the project (for security service contract) 2 original copies</li> <li>7. The population of the agency where the services are rendered (for security service controls) 2 original copies</li> <li>8. Detailed description of the maintenance services to be rendered or activities to be performed (for maintenance service contracts)</li> </ol> </li> <li>● <u><i>For Garbage Collection and Disposal</i></u> <ol style="list-style-type: none"> <li>1. Complete description/specifications (brand name, model, make/country of origin, hp, piston displacement, capacity) and number of units of dump trucks to be used 2 original copies</li> <li>2. Complete descriptions/specifications (age, condition, brand, etc.) and number of units of all other equipment to be rented/used 2 original copies</li> <li>3. Appropriate approved documents containing the terms and conditions, whether operated or bare rental for heavy equipment, whether per trip or package deal; and other relevant condition 2 original copies</li> </ol> </li> </ul>	<p>Claimant</p> <p>Claimant</p> <p>Claimant</p> <p>Mayor's Office</p> <p>Mayor's Office</p> <p>Mayor's Office</p> <p>Mayor's Office</p> <p>Mayor's Office</p> <p>Claimant</p> <p>Claimant</p> <p>Contracting parties</p>
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<ol style="list-style-type: none"> <li>4. The designated dumpsite/location of dumpsite (if provided in a separate document) 2 original copies</li> <li>5. The measurement in kilometers of the total distance covered by one complete route for all the required routes to be traveled 2 original copies</li> <li>6. Estimated volume in cubic meters of garbage to be hauled from area of operation, including the basis for such estimates 2 original copies</li> <li>7. In cases where the type of contract differs from the usual per trip contract basis, sufficient justification and comparative analysis between the type of contract adopted against the basic per trip type of contract 2 original copies</li> </ol> <p><b>●For forwarding/shipping/hauling contract</b></p> <ol style="list-style-type: none"> <li>1. The type/kind and technical description of the mode of transportation used 2 original copies</li> <li>2. The point of origin and destination including the estimated distance/s if transported by land 2 original copies</li> <li>3. The estimated weight and volume of cargoes involved 2 original copies</li> <li>4. Accomplishment Report 2 original copies</li> <li>5. Request for payment 1 original copy</li> <li>6. Contractor's Bill 1 original copy</li> <li>7. Certificate of Acceptance 2 original copies</li> <li>8. Record of Attendance/Service 2 original copies</li> <li>9. Proof of remittance to concerned government agency and/or GOCCs [BIR/Social Security System (SSS)/Pag-ibig] 2 photocopies</li> <li>10. Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof</li> <li>11. Disbursement Voucher – 2 copies</li> <li>12. Obligation Request – 2 copies</li> </ol>	<p>Dumpsite operator</p> <p>Implementing office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Claimant</p> <p>Claimant</p> <p>Claimant</p> <p>Municipal Treasurer's Office</p> <p>Claimant</p> <p>Claimant</p> <p>Downloadable - Government Accounting Manual Form – DOF</p> <p>Municipal Budget office</p>
<p><b>For Repair and Maintenance of Equipment and Motor Vehicles</b></p> <p><i>Additional requirements for the Procurement through Public Bidding:</i></p> <ol style="list-style-type: none"> <li>1. Additional documents under Annexes Q and R of COA Memorandum No. 2005-027 dated February 28, 2005 required to be</li> </ol>	

<p>submitted to the Auditor's Office within five days from the execution of the contract:</p> <ol style="list-style-type: none"> <li>2. Copy of the pre-repair evaluation report and approved detailed plans by the agency showing in sufficient detail the scope of work/extent of repair to be done 2 original copies</li> <li>3. Report of waste materials 2 original copies</li> <li>4. Copy of document indicating the history of repair 2 photocopies</li> <li>5. Post inspection reports 2 original copies</li> <li>6. Warranty Certificate 1 original copy</li> <li>7. Request for payment 1 original copy</li> <li>8. Bill/Invoices 1 original copy</li> <li>9. Certificate of Acceptance 2 original copies</li> <li>10. Pre-repair inspection reports 2 original copies</li> <li>11. Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof.</li> <li>12. Disbursement Voucher – 2 copies</li> <li>13. Obligation Request – 2 copies</li> </ol>	<p>(Committee) Inspectorate for Pre-Repairs</p> <p>Municipal Treasurer's Office</p> <p>Committee for Inspection</p> <p>Claimant</p> <p>Claimant</p> <p>Claimant</p> <p>MTO</p> <p>Committee inspectorate for Pre-Repairs</p> <p>Downloadable - Government Accounting Manual Form - DOF</p> <p>Municipal Budget office</p>			
<p><b>For Advertising Expenses:</b></p> <p><b>Additional requirements for the Procurement through Public Bidding:</b></p> <ul style="list-style-type: none"> <li>● Bill/Statement of Account original copy</li> <li>● Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio Commercial</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>Claimant</p> <p>Newspaper</p> <p>Downloadable - Government Accounting Manual Form – DOF</p> <p>Municipal Budget office</p>			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None	7 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim			
	1.3 Check supporting			

	documents as to completeness  1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents  1.5 Transmit the voucher with supporting documents to the Municipal Accountant.	None		
	1.6 Review pre-audited documents  1.7 Sign DV with complete supporting documents.  1.8 Forward signed certified DV to the Municipal Treasury Office	None  None		MACCO: Municipal Accountant
	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	

## 10. Pre-Audit of Human Resource Development and Training Program

Pre-audit supporting documents of Human Resource Development and Training Program as to completeness of documents.

<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>		
<ul style="list-style-type: none"> <li>▶ Budgetary estimates approved by the Head of Agency</li> <li>▶ Schedule of training approved by the Head of the Agency</li> <li>▶ Same requirements under procurement depending on the nature of expense and the mode of procurement adopted</li> <li>▶ Program/Activity Design – 2 copies</li> <li>▶ Disbursement Voucher – 2 copies</li> <li>▶ Obligation Request – 2 copies</li> </ul>		<p>Mayor's Office</p> <p>Mayor's Office</p> <p>Refer mode of procurement</p> <p>Implementing Office</p> <p>Downloadable - Government Accounting Manual Form - DOF</p> <p>Municipal Budget Office</p>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None	7 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim	None		
	1.3 Check supporting documents as to completeness			
	1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other			

	supporting documents			
	1.5 Transmit the voucher with supporting documents to the Municipal Accountant.			
	1.6 Review pre-audited documents			
	1.7 Sign DV with complete supporting documents.	None		MACCO: Municipal Accountant
	1.8 Forward signed certified DV to the Municipal Treasury Office	None		
	1.9. Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	

## 11. Pre-Audit of Infrastructures through Bidding

Pre-audit supporting documents of Procurement through Bidding as to completeness of documents.

<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>Processing of Procurement through Public Bidding:</b>  <u>Basic Requirements for all types of procurement through public bidding:</u>	

<p>▶ Authenticated photocopy of the approved APP and any amendment thereto</p> <p>▶ Approved contract supported by the following documents which are required under COA Circular No. 2009-001 dated February 12, 2009 and COA Memorandum No. 2005-027 dated February 28, 2005 to be submitted to the Auditor's Office within five days from the execution of the contract:</p>	<p>BAC</p> <p>Contractor</p>
<ul style="list-style-type: none"> <li>● Invitation to Apply for Eligibility to Bid</li> <li>● Results of Eligibility Check/Screening 2 original copies secure from BAC</li> </ul>	<p>BAC</p> <p>BAC</p>
<ul style="list-style-type: none"> <li>● Bidding Documents enumerated under Section 17.1 of the Revised IRR of RA No. 9184 which includes a complete set of approved plans/drawings and technical specifications for infrastructure projects, complete technical description of equipment, aircraft and accessories, scope of works, if applicable, for goods, and rental and repair contracts, and Terms of Reference (TOR) for consultancy services original copy.</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Minutes of Pre-Bid Conference, [ Approved Budget for Contract (ABC) O1.0 million and above] 2 original copies from BAC</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Agenda and/or Supplemental Bulletins, if any – 1 original copy &amp; 1 photocopy from BAC</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Bidders Technical and Financial Proposals 1 original copy</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Minutes of Bid Opening 2 original copies from BAC</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Abstract of Bids 2 original copies from BAC</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Post-Qualification Report of Technical Working Group 2 original copies from BAC</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● BAC Resolution declaring winning bidder 2 original copies</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Notice of Post Qualification 2 original copies from BAC</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● BAC Resolution recommending approval and approval by the Head of the Procuring Entity of the Resolution of the BAC recommending award of contract 2 original copies</li> </ul>	<p>BAC</p>
<ul style="list-style-type: none"> <li>● Notice of Award 2 original copies from Mayor's Office</li> </ul>	<p>Mayor's Office</p>
<ul style="list-style-type: none"> <li>● Performance Security original copy if applicable from insurance company if surety</li> <li>● Program of Work and Detailed Estimates 2 original copies from Municipal Engineering Office</li> </ul>	<p>Municipal Engineering Office</p>
<ul style="list-style-type: none"> <li>● Notice to Proceed, indicating the date of receipt by the contractor 2 original copies from the Mayor's Office</li> </ul>	<p>Mayor's Office</p>
<ul style="list-style-type: none"> <li>● Detailed Breakdown of the ABC 2 original copies from the Municipal Engineering Office</li> </ul>	<p>Municipal Engineering Office</p>



<p>▶ Ranking of short-listed bidders for consulting services 2 original copies from the BAC</p> <p>▶ Post Qualification Evaluation Report 2 original copies from the BAC</p> <p>▶ Printout copy of posting of Notice of Award, Notice to Proceed and Contract of award in the PHILGEPS 2 original copies from the BAC</p> <p><b>For LGUs, as clarified under COA Memorandum No. 2010-014 dated April 22, 2010, authorization by local Sanggunian for the Local Chief Executive to enter into contract in case of the following:</b></p> <ul style="list-style-type: none"> <li>● In the case of reenacted budget: <ul style="list-style-type: none"> <li>- For new contracts entered into by the local chief executive for contractual obligations included in the previous year's annual and supplemental budgets</li> </ul> </li> <li>● In the case of the regularly enacted budget: <ul style="list-style-type: none"> <li>- For projects described in generic terms, such as infrastructure projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation system projects, reclamation projects, or roads and bridges</li> <li>- For purchase of goods and services which are neither specified nor encompassed within the regular personal services and maintenance operating expenses</li> </ul> </li> </ul> <p>▶ Evidence of Invitation of three observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No. 9184. 1 original copy 1 photocopy from the BAC</p> <p>▶ Request for purchase or requisition of supplies, materials and equipment duly approved by proper authorities. 2 original copies from the Implementing Office</p> <p><b>Processing of Infrastructure Projects:</b></p> <p><i>Additional documentary requirements common to all infrastructure transactions:</i></p> <p>▶ Letter request from contractors for advance/progress/final payment or for substitution in case of release of retention money 1 original copy</p> <p>▶ Common to progress/final payments</p> <ul style="list-style-type: none"> <li>● Statement of Work Accomplished/Progress Billing 2 original copies</li> </ul>	<p>BAC</p> <p>BAC</p> <p>BAC</p> <p></p> <p>BAC</p> <p>Implementing Office</p> <p>Contractor</p> <p>Municipal Engineering Office</p>
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<ul style="list-style-type: none"> <li>• Inspection Report by the Agency's Authorized Engineer 2 original copies</li> <li>• Results of Test Analysis, if applicable 1 original copy</li> <li>• Statement of Time Elapsed 2 original copies from Municipal Engineering Office</li> <li>• Monthly Certificate of Payment 2 original copies from Engineering Office</li> <li>• Contractor's Affidavit on payment of laborers and materials 2 original copies</li> <li>• Pictures, before, during and after construction of items of work especially the embedded items from claimant</li> <li>• Photocopy of vouchers of all previous payments 2 copies from Municipal Accounting Office</li> <li>• Certificate of completion 2 original copies from the Municipal Engineering Office</li> </ul> <p><b>For Advance Payment of Infrastructures Additional Requirement:</b></p> <ol style="list-style-type: none"> <li>1. Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee</li> <li>2. Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof</li> <li>3. Obligation Request/ Trust Fund Utilization Slip – 2 copies</li> <li>4. Disbursement Voucher – 2 copies</li> </ol> <p><b>For Variation Order/Change Order/Extra Work Order</b>  <i>Additional documents enumerated under Annex B of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Office of the Auditor for the review/evaluation of changes in the contract:</i></p> <ol style="list-style-type: none"> <li>1. Copy of Approved Change Order (CO)/Extra Work Order (EWO) 2 original copies</li> <li>2. Copy of the approved original plans indicating the affected portions(s) of the project and duly revised plans and specifications, if applicable, indicating the changes made which shall be color coded 2 photocopies</li> <li>3. Copy of the agency's report establishing the necessity/justification(s) for the need of</li> </ol>	<p>Municipal Accounting Office</p> <p>Municipal Engineering Office</p> <p>Insurance Company</p> <p>Municipal Budget Office/Municipal Engineering Office</p> <p>Downloadable - Government Accounting Manual Form - DOF</p> <p>Municipal Engineering Office</p> <p>Municipal Engineering Office</p> <p>Municipal Planning Development Office</p>
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<p>such CO and/or EWO which shall include:          (a) the computation as to the quantities of the additional works involved per item indicating the specific stations where such works are needed; (b) the date of inspection conducted and the results of such inspections; (c) a detailed estimate of the unit cost of such items of work for new unit costs including those expressed in volume/area/lump-sum/lot 2 original copies.</p> <ol style="list-style-type: none"> <li>4. Copy of the approved/revised PERT/CPM Network Diagram which shall be color coded, reflecting the effect of additional/deductive time on the contract period and the corresponding detailed computations for the additional/deductive time for the subject Change Order/Extra Work Order 2 original copies.</li> <li>5. Copy of the approved detailed breakdown of contract cost for the variation order 2 original copies</li> <li>6. Copy of the COA Technical Evaluation Report for the original contract 1 original copy and 1 photocopy</li> <li>7. If the Variation Order to be reviewed is not the 1st variation order, all of the above requirements for all previously approved variation orders, if not yet reviewed, otherwise, copy of the COA Technical Evaluation Report for the previously approved variation orders.</li> <li>8. Additional performance security in the prescribed form and amount if variation order exceeds 10 percent of the original contract cost – original copy</li> <li>9. Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 2 original copies</li> <li>10. Obligation Request – 2 copies</li> <li>11. Disbursement Voucher – 2 copies</li> </ol> <p><b>For Progress Payment of Infrastructures</b>  <i>Additional Requirements:</i></p> <ol style="list-style-type: none"> <li>1. Statement of Work Accomplished or progress billing 2 original copies</li> <li>2. Request for progress payment – 2 copies</li> <li>3. Obligation Request – 2 copies</li> <li>4. Disbursement Voucher – 2 copies</li> </ol> <p><b>For Final Payment of Infrastructures</b>  <i>Additional Requirements:</i></p> <ol style="list-style-type: none"> <li>1. As-Built plans 2 original copies</li> <li>2. Warranty Security original copy</li> </ol>	<p>COA</p> <p>Insurance Company if surety is used</p> <p>Municipal Budget Office          Downloadable - Government Accounting Manual Form - DOF</p> <p>Claimant</p> <p>Claimant          Municipal Budget Office          Downloadable - Government Accounting Manual Form - DOF</p> <p>Contractor          Insurance Company if applicable</p>
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<p>3. Clearance from the Provincial Treasurer that the corresponding sand and gravel fees have been paid [DPWH Department Order (DO) No. 109 s.1993 dated May 4, 1993 and DO No. 119 s. 1993 dated May 11, 1993] original copy</p> <p>4. Copy of turn over documents/transfer of project and facilities such as motor vehicle, laptops, other equipment and furniture included in the contract to concerned government agency 1 original copy and 1 photocopy</p> <p>5. Obligation Request – 2 copies</p> <p>6. Disbursement Voucher – 2 copies</p>		<p>Provincial Treasurer</p> <p>Municipal Treasurer's Office – Supply Section</p> <p>Municipal Budget Office Downloadable - Government Accounting Manual Form – DOF</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Submit the Disbursement Voucher (DV) with the required documents</p>	<p>1.1 Receive and record claim</p>	<p>None</p>		<p>MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III</p>
	<p>1.2 Pre-audit of claim</p> <p>1.3 Check supporting documents as to completeness</p> <p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting documents to the Municipal Accountant.</p>	<p>None</p>	<p>7 days</p>	
	<p>1.6 Review pre-audited documents</p>			



	1.7 Sign DV with complete supporting documents.	None		MACCO: Municipal Accountant
	1.8 Forward signed certified DV to the Municipal Treasury Office			
	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	

## 12. Pre-Audit Liquidation of Various Cash Advances

Pre-Audit supporting documents for the Liquidation of various Cash advances as to the completeness of documents.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Requisitioning Office
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<b>For Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses:</b> <ul style="list-style-type: none"> <li>▶ Report of Disbursement certified correct by the accountable officer. (1 original and 1 duplicate)</li> <li>▶ Approved payrolls/vouchers duly acknowledged/signed by the payee/s. (1 original and 1 duplicate)</li> <li>▶ Approved daily time records (DTR's) or Certificate of Service (1 original and 1 duplicate)</li> <li>▶ Approved application for leave. (2 copies)</li> <li>▶ In case of payment of personnel under the "job order" status, duly verified/accepted accomplishment report and daily time record (DTR)</li> </ul>	Municipal Treasury Office  Municipal Accounting Office  Municipal Mayor's Office - HRMO  Municipal Mayor's Office - HRMO  Municipal Mayor's Office

<p>(1 original and 1 duplicate)</p> <ul style="list-style-type: none"> <li>▶ Official Receipt (OR) in case of refund for unclaimed salaries. (1 original and 1 photocopy)</li> <li>▶ Authority from the claimant and identification documents, if claimed by person other than the payee. (1 original and 1 duplicate/photocopy)</li> <li>▶ Such other pertinent supporting documents as are required by the nature of expense (1 original and 1 duplicate)</li> <li>▶ Obligation Request – 2 copies</li> <li>▶ Disbursement Voucher – 2 copies</li> <li>▶ Liquidation Report – 2 copies</li> </ul> <p><b>For Traveling Expenses:</b></p> <p><u>Local/Foreign Travel</u></p> <ul style="list-style-type: none"> <li>▶ Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee (original and photocopy)</li> <li>▶ Certificate of appearance/attendance (original and photocopy)</li> <li>▶ Copy of previously approved itinerary of travel (2 duplicates/photocopies)</li> <li>▶ Revised or supplemental Office Order or any proof supporting the change of schedule (original and duplicate/photocopy)</li> <li>▶ Actual Itinerary of Travel (1 original and 1 duplicate)</li> <li>▶ Certification by the Head of Agency as to the absolute necessity of the expenses incurred for official travel that exceed the prescribed rate per day (certification or affidavit of loss shall not be considered as appropriate replacement for the required hotel/lodging bills and receipts) (1 original and 1 duplicate)</li> <li>▶ Liquidation Report (1 original and 1 duplicate)</li> <li>▶ Reimbursement Expense Receipt (RER) (1 original and 1 duplicate/photocopy)</li> </ul>	<p>Municipal Treasury Office</p> <p>Claimant</p> <p>Claimant</p> <p>Municipal Budget Office</p> <p>Downloadable - Government Accounting Manual Form - DOF Claimant</p> <p>Travel Agency</p> <p>Agency who conducted the seminar</p> <p>Municipal Accounting Office</p> <p>Municipal Mayor's Office</p> <p>Claimant</p> <p>Municipal Mayor's Office</p> <p>Claimant</p> <p>Claimant</p>
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<p>▶ OR in case of refund of excess cash advance (2 photocopies)</p> <p>▶ Certificate of Travel Completed (1 original and 1 duplicate)</p> <p>▶ Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area, or the city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate. (1 original and 1 duplicate/photocopy)</p> <p>▶ Paper/electronic plane tickets, boarding pass, boat or bus tickets (1 original and 1 duplicate/photocopy)</p> <p>▶ Certificate of appearance/attendance for training/seminar/participation original and 1 duplicate/photocopy)</p> <p><u><i>For reimbursement of actual travel expenses in excess of the prescribed rate (EO No. 77):</i></u></p> <p>➤ Certification from the Head of Agency that it is absolutely necessary (1 original and 1 duplicate)</p> <p>➤ Hotel room bills with official receipts (certification or affidavit of loss shall not be considered as appropriate replacement for the required hotel/lodging bills and receipts) (1 original and 1 duplicate/photocopy)</p> <p>➤ Revised Itinerary of Travel (Actual Itinerary of Travel), if applicable (1 original and 1 duplicate)</p> <p>➤ Narrative report on trip undertaken/Report on Participation (1 original and 1 duplicate)</p> <p>➤ OR in case of refund of excess cash advance (2 photocopies)</p> <p>➤ Disbursement Voucher (1 original and 1 duplicate)</p> <p>➤ Obligation Request – 1 original, 1 duplicate</p>		<p>Municipal Treasury Office</p> <p>Municipal Mayor's Office</p> <p>Claimant</p> <p>Claimant</p> <p>Agency who conducted the seminar/training</p> <p>Municipal Mayor's Office</p> <p>Claimant</p> <p>Claimant</p> <p>Municipal Treasury Office</p> <p>Downloadable - Government Accounting Manual Form – DOF</p> <p>Municipal Budget Office</p>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None	7 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim  1.3 Check supporting documents as to completeness  1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents  1.5 Transmit the voucher with supporting documents to the Municipal Accountant.	None		
	1.6 Review pre-audited documents  1.7 Sign DV with complete supporting documents.  1.8 Forward signed certified DV to the Municipal Treasury Office	None		
	1.9 Endorse documents to the Municipal Treasury Office	None		MACCO: Municipal Accountant
TOTAL:		None	7 days	

### 13. Pre-Audit of Prisoner's Subsistence Allowance

Pre-audit supporting documents of Prisoner's Subsistence Allowance as to completeness of documents.

<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>	Requisitioning Office			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>● Disbursement Voucher – 1 original, 1 duplicate copy</li> <li>● Obligation Request – 1 original, 1 duplicate copy</li> <li>● Certification of warden that allowance was spent for prisoners – 1 original, 1 duplicate copy</li> <li>● Prisoner's subsistence voucher -1 original, 1 duplicate copy</li> <li>● Copy of turnover of PDL 2 - photocopies</li> <li>● Copy of order of release 2 - photocopies</li> </ul>		Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office  BJMP  BJMP  BJMP BJMP		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None	3 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim			
	1.3 Check supporting documents as to completeness			
	1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents			
	1.5 Transmit the voucher with supporting documents to the Municipal Accountant.			

	1.6 Review pre-audited documents			MACCO: Municipal Accountant
	1.7 Sign DV with complete supporting documents.			
	1.8 Forward signed certified DV to the Municipal Treasury Office			
	1.9. Endorse documents to the Municipal Treasury Office			
	TOTAL:	None	3 days	

#### 14. Pre-Audit of Salary for Individual Claim

Pre-audit supporting documents of Salary for individual claim as to completeness of documents.

<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	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
For First Salary: 1. Certified true copy of duly approved Appointment 2. Assignment Order, if applicable 3. Certified true copy of Oath of Office 4. Certificate of Assumption 5. Statement of Assets, Liabilities and Net Worth 6. Approved DTR 7. Bureau of Internal Revenue (BIR) withholding certificates (Form 1902 and 2305) 8. Payroll Information on New Employee (PINE) (for agencies with computerized payroll systems) 9. Authority from the claimant and identification documents, if claimed by person other than the payee 10. Obligation Request – 2 copies 11. Disbursement Voucher – 2 copies	Municipal Mayor's Office – HRMO  Municipal Mayor's Office – HRMO HRMO HRMO Claimant  Claimant BIR  Assigned Office  HRMO  Municipal Budget Office Downloadable – Government Accounting Manual Form-DOF	

<p><i>Additional requirements for transferees:</i></p> <ol style="list-style-type: none"> <li>1. Clearance from money, property and legal accountabilities from the previous office</li> <li>2. Certified true copy of pre-audited disbursement voucher of last salary from previous agency and/or Certification by the Chief Accountant of last salary received from previous office duly verified by the assigned auditor thereat</li> <li>3. BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld)</li> <li>4. Certificate of Available Leave Credits</li> <li>5. Service Record</li> </ol>	<p>Previous Employer</p> <p>Previous Employer</p> <p>BIR</p> <p>Previous Employer</p> <p>Previous Employer</p>
<p><i>For Salary (if deleted from the payroll)</i></p> <ol style="list-style-type: none"> <li>1. Approved DTR – 2 original copies</li> <li>2. Notice of Assumption – 2 copies</li> <li>3. Approved Application for Leave, clearances and Medical Certificate, if on sick leave for five days or more (1 original and 1 duplicate)</li> <li>4. Disbursement Voucher – 2 copies</li> <li>5. Obligation Request – 2 copies</li> </ol>	<p>Claimant</p> <p>HRMO</p> <p>Claimant / Health Physician</p> <p>Downloadable - Government Accounting Manual Form – DOF</p> <p>Municipal Budget Office</p>
<p><i>For Salary of Casual/Contractual Personnel</i></p> <ol style="list-style-type: none"> <li>1. For accredited agencies by the CSC (for first claim) <ul style="list-style-type: none"> <li>● Certified true copy of the pertinent contract/appointment/job order 2 original copies</li> <li>● Copy of the ROPA of the pertinent contract/appointment marked received by the CSC 1 original copy and 1 duplicate copy</li> </ul> </li> <li>2. For other agencies (for first claim) <ul style="list-style-type: none"> <li>● Certified copy of the pertinent contract/appointment/job order marked received by the CSC 2 original copies</li> </ul> </li> <li>3. Certification by the Local Chief Executive (LCE), in case of LGUs, that the employment/hiring is still within the Personal Services (PS) limitation prescribed under Section 325 (a) of RA No. 7160. 2 original copies</li> <li>4. Certification by the LCE/Personnel Officer that the activities/services cannot be provided by regular or permanent personnel of the agency (for first claim) 2 original copies</li> <li>5. Accomplishment Report 2 original copies</li> <li>6. Approved DTR 2 original copies</li> <li>7. Disbursement voucher – 2 copies</li> </ol>	<p>HRMO</p> <p>HRMO</p> <p>HRMO</p> <p>Mayor's Office</p> <p>Mayor's Office</p> <p>Claimant</p> <p>Claimant</p>

<p>8. Obligation Request – 2 copies</p>	<p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><i>For Salary Differential due to Promotion and/or Step Increment</i></p> <ul style="list-style-type: none"> <li>● Certified true copy of approved appointment in case of promotion or Notice of Salary Adjustment in case of step increment/salary increase – 2 copies</li> <li>● Certificate of Assumption – 2 copies</li> <li>● Approved DTR or certification that the employee has not incurred leave without pay</li> <li>● Certification by the LCE, in case of LGUs, that the promotion/step increment is still within the PS limitation prescribed under Section 325 (a) of R.A. No. 7160.</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>HRMO</p> <p>HRMO Claimant</p> <p>Mayor's Office</p> <p>Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>
<p><i>For Last Salary:</i></p> <ul style="list-style-type: none"> <li>● Clearance from money, property and legal accountabilities 1 original copy and one photocopy</li> <li>● Approved DTR 2 original copies</li> <li>● Disbursement Voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	<p>Mayor's Office</p> <p>HRMO</p> <p>Downloadable - Government Accounting Manual Form – DOF Municipal Budget Office</p>
<p><i>For Salary due to heirs of deceased employee</i></p> <ul style="list-style-type: none"> <li>● Same requirements as those for last salary</li> <li>● Additional requirements: <ol style="list-style-type: none"> <li>1. Death Certificate authenticated by National Statistics Office (NSO)</li> <li>2. Marriage Contract authenticated by PSA, if applicable 2 authenticated copies</li> <li>3. Birth Certificates of surviving legal heirs authenticated by PSA 2 authenticated copies</li> <li>4. Designation of next-of-kin</li> <li>5. Waiver of right of children 18 years old and above</li> </ol> </li> </ul>	<p>PSA</p> <p>PSA</p> <p>PSA</p> <p>Claimant Claimant</p>
<p><i>For Maternity Leave</i></p> <ul style="list-style-type: none"> <li>● Copy of approved application for leave, 1 original copy and 1 photocopy</li> <li>● Copy of Maternity leave clearance 2 original copies</li> <li>● Medical certificate for maternity leave 2 photocopies</li> <li>● Salary Payroll/Disbursement voucher 2 original copies</li> <li>● Payroll Register (hard and soft copy)</li> <li>● Letter to the Bank to credit employees' account of their salaries or other claims</li> </ul>	<p>HRMO</p> <p>HRMO</p> <p>Health Physician</p> <p>Municipal Accounting Office</p> <p>Municipal Treasurer's Office Municipal Treasurer's Office</p>

<ul style="list-style-type: none"> <li>● Official Receipt / Validated deposit slips</li> <li>● Obligation Request – 2 copies</li> <li>● Disbursement Voucher – 2 copies</li> </ul> <p><u>Additional Requirements for Unused Maternity Leave (upon assumption before the expiration of the 90-day maternity leave)</u></p> <ul style="list-style-type: none"> <li>● Medical certificate that the employee is physically fit to work 2 photocopies</li> <li>● Certificate of assumption 2 original copies</li> <li>● Approved DTR 2 original copies</li> </ul>		<p>Bank Municipal Budget Office Downloadable - Government Accounting Manual Form - DOF</p> <p>Health Physician</p> <p>Municipal Mayor's Office</p> <p>Claimant</p>		
<p><u>For General Claims through the Automated Teller Machine (ATM)</u></p> <ul style="list-style-type: none"> <li>● Salary Payroll 2 original copies</li> <li>● Payroll Register (hard and soft copy)</li> <li>● Letter to the Bank to credit employee's account of their salaries or other claims</li> <li>● Official Receipt/Validated deposit slips</li> <li>● Obligation Request – 2 copies</li> </ul>		<p>Municipal Accounting Office Municipal Treasury Office Municipal Treasury Office</p> <p>Depository Bank Municipal Budget Office</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		
	1.2 Pre-audit of claim	None		
	1.3 Check supporting documents as to completeness	None		
	1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents	None	7 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.5 Transmit the voucher with supporting documents to the	None		



	Municipal Accountant.			
	1.6 Review pre-audited documents	None		MACCO: Municipal Accountant
	1.7 Sign DV with complete supporting documents.			
	1.8 Forward signed certified DV to the Municipal Treasury Office			
	1.9 Endorse documents to the Municipal Treasury Office	None		
<b>TOTAL:</b>		<b>None</b>	<b>7 days</b>	

## 15. Pre-Audit of Utility Expenses

Pre-audit supporting documents of Utility Expenses as to completeness of documents.

<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>	Requisitioning Office
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> <li>● Statement of Account/Bill original copy</li> <li>● Invoice/Official Receipt or machine validated statement of account/bill</li> <li>● Certification by Agency Head or his duly authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls. (For Telephone/Communication Services) - 2 original copies</li> <li>● Disbursement voucher – 2 copies</li> <li>● Obligation Request – 2 copies</li> </ul>	Service Provider Service Provider  Municipal Mayor's Office  Downloadable - Government Accounting Manual Form – DOF Municipal Budget office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Pre-audit of claim  1.3 Check supporting documents as to completeness  1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents  1.5 Transmit the voucher with supporting documents to the Municipal Accountant.	None	3 days	
	1.6 Review pre-audited documents  1.7 Sign DV with complete supporting documents.  1.8 Forward signed certified DV to the Municipal Treasury Office	None		MACCO: Municipal Accountant



	1.9 Endorse documents to the Municipal Treasury Office	None		
	<b>TOTAL:</b>	<b>None</b>	<b>3 days</b>	

## 16. Pre-Audit of Various Cash Advances

Pre-Audit supporting documents for various Cash Advances as to the completeness of documents.

<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
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><b>Documentary requirements common to all cash advances except for travels</b></p> <ul style="list-style-type: none"> <li>▶ Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance) (1 original and 1 duplicate)</li> <li>▶ Certification from the Accountant that previous cash advances have been liquidated and accounted for in the books (1 original and 1 duplicate)</li> <li>▶ Approved application for bond and/or Fidelity Bond for the year for cash accountability of P2,000.00 or more (1 original and 1 duplicate)</li> </ul>	<p>Municipal Mayor's Office</p> <p>Municipal Accounting Office</p> <p>Bureau of the Treasury</p>
<p><b>For Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses</b></p> <p><i>Additional Requirements:</i></p> <ul style="list-style-type: none"> <li>▶ Approved contracts (for initial payment) (1 original and 1 duplicate)</li> <li>▶ Approved Payroll or list of payees indicating their net payments. (1 Original and 1 duplicate)</li> <li>▶ Approval/authority (presidential directive or legislative enactment) or legal basis to pay any allowance /salaries /wages /fringe benefits. (1 original and 1 duplicate)</li> </ul>	<p>Municipal Mayor's Office - HRMO</p> <p>Municipal Accounting Office</p> <p>Municipal Mayor's Office Sangguniang Bayan Office</p>

<ul style="list-style-type: none"> <li>▶ Daily time record (DTR) approved by the supervisor (1 original and 1 duplicate)</li> <li>▶ Accomplishment report – 2 copies</li> <li>▶ Obligation Request – 1 original, 1 duplicate</li> <li>▶ Disbursement Voucher – 1 original, 1 duplicate</li> </ul>	<p>Municipal Mayor's Office – HRMO</p> <p>Employee Municipal Budget Office Downloadable - Government Accounting Manual Form – DOF</p>
<p><b>For Field/Activity Current Operating Expenses (COE)</b></p> <p>Additional Requirements:</p> <ul style="list-style-type: none"> <li>▶ Approved Budget for COE of the agency field office or agency activity in the field (1 original and 1 duplicate)</li> <li>▶ Obligation Request – 1 original, 1 duplicate</li> <li>▶ Disbursement Voucher – 1 original, 1 duplicate</li> </ul>	<p>Requisitioning Office</p> <p>Municipal Budget Office</p> <p>Downloadable - Government Accounting Manual Form – DOF</p>
<p><b>For Travelling Allowances: Local / Foreign Travel</b></p> <ul style="list-style-type: none"> <li>▶ Office Order/Travel Order approved in accordance with EO No. 77 (1 original, 1 duplicate) <ul style="list-style-type: none"> <li>● As approved by the respective heads of agencies in the case of other government officials and employees regardless of the length of travel</li> <li>● Provincial Governors and Mayors of highly urbanized cities or independent component cities – Secretary of the Department of Interior and Local Government</li> </ul> </li> <li>▶ Duly approved itinerary of travel (1 original and 1 duplicate)</li> <li>▶ Letter of invitation of host / sponsoring country / agency / organization (1 original and 1 duplicate/photocopy)</li> <li>▶ For plane fare, quotations of three travel agencies or its equivalent (1 original, 1 photocopy)</li> <li>▶ Flight itinerary issued by the airline/ticketing office/travel agency (1 original, 1 photocopy)</li> <li>▶ Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed. (1 original and 1 photocopy)</li> <li>▶ Document to show the dollar to peso exchange rate at the date of grants of cash advance. (1 original, 1 photocopy)</li> </ul>	<p>Municipal Mayor's Office</p> <p>DILG</p> <p>Employee</p> <p>Sponsoring country/agency/organization</p> <p>Travel/airline agencies</p> <p>Travel/airline agencies</p> <p>Newspaper clips for daily peso/dollar exchange rate</p>

<p>▶ Where applicable, authority from the OP to claim representation expenses. (1 original, 1 photocopy)</p> <p>▶ In case of seminars/trainings:</p> <ul style="list-style-type: none"> <li>● Invitation addressed to the agency inviting participants (issued by the foreign country) (1 original and 1 duplicate)</li> <li>● Acceptance of the nominees as participants (issued by the foreign country) (1 original and 1 duplicate)</li> <li>● Programme Agenda and Logistics information (1 original and 1 duplicate)</li> <li>● Proposed Itinerary</li> </ul> <p>▶ Disbursement Voucher – 2 copies</p> <p>▶ Obligation Request – 2 copies</p>	<p>DILG</p> <p>Sponsoring country/agency/organization</p> <p>Sponsoring country/agency/organization</p> <p>Sponsoring country/agency/organization</p> <p>Municipal Accounting Office Downloadable - Government Accounting Manual Form - DOF Municipal Budget Office</p>			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) with the required documents	1.1 Receive and record claim	None		
	<p>1.2 Pre-audit of claim</p> <p>1.3 Check supporting documents as to completeness</p> <p>1.4 Check correctness of amounts, authorized signatures and other details reflected in the voucher and other supporting documents</p> <p>1.5 Transmit the voucher with supporting</p>	None	7 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III



	documents to the Municipal Accountant.			
	1.6 Review pre-audited documents	None		MACCO: Municipal Accountant
	1.7 Sign DV with complete supporting documents.			
	1.8 Forward signed certified DV to the Municipal Treasury Office	None		
	1.9 Endorse documents to the Municipal Treasury Office	None		
<b>TOTAL:</b>		<b>None</b>	<b>7 days</b>	

## 17. Preparation of Barangay Financial Statements

Financial Documents from the 13 Barangays of the Municipality are submitted for the preparation of Financial Reports as mandated by the Commission on Audit.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Highly Technical
<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>	
<p>The following are to be submitted in original copy:</p> <ol style="list-style-type: none"> <li>1. Transmittal of Report</li> <li>2. Report of Check Issued <ul style="list-style-type: none"> <li>● Disbursement vouchers with photocopy of check and supporting documents</li> </ul> </li> <li>3. Reports of Cash Disbursement <ul style="list-style-type: none"> <li>● Payrolls with supporting documents</li> </ul> </li> </ol>	Barangays of the Municipality of Tuba

4. Registry of Appropriation and Commitment (RAC) 5. Punong Barangay Certification (PBC) 6. Liquidation of Reports with supporting documents 7. Statement of Appropriations, Commitments and Balances (SACB) 8. Summary of Collections and Deposits/Remittances				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Transmit the reports	1.1 Receive the reports with required documents.  1.2 Check and review the submitted reports including the supporting documents  1.2 Prepare financial statements with supporting documents	None	60 days	MACCO: ADAS II, ADOF II
2. Receive financial statements	2.1 Issue financial statements 2.2 Administer CSS Form	None		
	<b>TOTAL:</b>	<b>None</b>	<b>60 days</b>	

\*\*\*This service is covered by COA Circular No. 2015-011 dated December 31, 2015 prescribing the Use of the Manual on Financial Management for Barangays\*\*\*

## 18. Preparation of Municipal Financial Statements

Financial Documents from Municipal Treasury Office are submitted for the preparation of Financial Reports as mandated by the Commission on Audit.

<b>Office or Division:</b>	Municipal Accounting Office
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Municipal Treasury Office

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE			
<ul style="list-style-type: none"> <li>▶ Disbursement Vouchers with check duplicate and supporting documents (1 original copy, 1 duplicate)</li> <li>▶ Payroll with supporting documents (1 original copy, 1 duplicate)</li> <li>▶ Official Receipts – 1 duplicate</li> <li>▶ Deposit Slip – 2 duplicate copies</li> <li>▶ Credit Memo Receipt – 2 duplicate copies</li> </ul>		Municipal Treasury Office			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
1. Transmit the reports	1.1 Receive the reports with required documents.	None	30 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III	
	1.2 Check and review the submitted reports including the supporting documents	None		30 days	MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.3 Record/post documents to ledgers				
	1.4 Prepare disbursement journals				
	1.5 Prepare financial statements with supporting documents				
2. Issue Financial Statements	2.1 Submit financial statements	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III	
	<b>TOTAL:</b>	None	30 days		



\*\*\*This service is covered by Section 41 (1) of the Presidential Decree (PD) No. 1445; COA Circular No. 2002-003 dated June 20, 2002 Prescribing the Manual on the New Government Accounting System (Manual Version) For Use in Local Government Units\*\*\*

## 19. Signing of Clearances

Clearances forwarded to the Municipal Accounting office are facilitated for countersign of the concerned offices before the approval of the Municipal Accountant.

<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>		
► Clearance Form – 2 original copies		Municipal Mayor's Office – HRMO		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Transmit the Clearance form.	1.1 Receive the Clearance Form	None		MACCO: AA IV, ADAS II, ADOF II, ADOF IV, Accountant I, Accountant III
	1.2 Verify and sign the clearance form.	None	7 days	MACCO: Municipal Accountant
2. Receive the Clearance Form.	2.1 Issue the Clearance form to the claimant.  2.2 Administer CSS Form	None		
	<b>TOTAL:</b>	<b>None</b>	<b>7 days</b>	



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## **Municipal Treasury Office (MTO)**

### **External Services**



## 1. Issuance of Cash Ticket

Cash tickets are issued to vendors who are allotted spaces within the market premises or municipal grounds during the foundation day and other related events organized by the municipality.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B - Government to Business			
<b>Who may avail:</b>	All vendors			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None				
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Occupy the assigned space within the market premises/municipal ground;	1.0 Issue cash tickets w/ signature and date written at the back of the cash tickets	Cash Tickets= Product Container x Rate ( <i>Refer to the table below</i> )	3 Minutes	MTO: Revenue Collection Clerk II
2. Receive cash ticket and pay the corresponding amount	2.0 Issue cash ticket and receive payment			
<b>TOTAL:</b>		<b><i>Refer to the table below</i></b>	<b>3 Minutes</b>	

Product Container	Rate in Peso (PHP)
One sack of any farm products	15.00
One basket (tikles) of any farm products	15.00
One Banyera of fish	20.00
Per Bundle of any farm products	5.00
Per box/crate of any item	20.00
Dealers of eggs	5/100 pcs
Others not identified	10.00



## 2. Issuance of Certification of Non-tax Delinquency, Certificate of Payments, Certificate of No Business

- 2.1 The **Certificate of Non-Tax Delinquency** is issued for certain transactions required by other agencies and offices as proof that the Real Property Tax (RPT) has been fully paid up to the latest period.
- 2.2 The **Certificate of Payment** is issued upon request of taxpayers for various transactions requiring proof of tax payment.
- 2.3 The **Certificate of No Business** is issued to indigent scholarship applicants as certification that they have no registered business within the municipality.

<b>Office or Division:</b>	Municipal Treasury Office(MTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2G – Government to Business			
<b>Who may avail:</b>	All individuals seeking the above certification			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Official tax receipt of last payment and documentary stamp. (1 copy only – original/photo copy)		Client's copy		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get queue number and proceed to the MTO – Window transaction area (Window 1 to 4) and submit requirements	1.0 Verify previous payment/s from the RPTAR or TMMS	None	1 minute	MTO: Revenue Collection Clerk II
2. Pay the required fees and wait for the certificate	2.0 Receive payment and prepare the certificate  2.1 Municipal Treasurer signs the certificate.	Certification Fee = PHP190.00/page	3 Minutes	MTO: Revenue Collection Clerk II
3. Receive the certificate and Official Receipt (OR)	3.0 Issue the OR and requested document.  3.1 Maintain file copy	None	1 Minute	MTO: Revenue Collection Clerk II
<b>TOTAL:</b>		<b>PHP190.00</b>	<b>5 Minutes</b>	



### 3. Issuance of Community Tax Certificate (CTC) – Individual/Corporation

A Community Tax Certificate (CTC) is a basic document acquired by any individual or citizen at least 18 years of age and above or juridical being for identifying himself and his residence which can be used for legal transaction. Natural and juridical person may secure a CTC.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B – Government to Business; G2G - Government to Government			
<b>Who may avail:</b>	<p>a. Every inhabitant of the Philippines eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year;</p> <p>b. An individual who is engaged in business or occupation;</p> <p>c. An individual who owns real property with an aggregate assessed value of One Thousand Pesos (Php 1,000.00) or more; and</p> <p>d. An individual who is required by law to file an income tax return</p> <p>e. Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines.</p>			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Previous Community Tax Certificate (1 copy - original/photocopy); or		Client's copy		
Valid Identification Card/Government Issued ID (Passport, Voters Certification, School ID, Company ID, TIN, SSS ID, Driver's License ID)		DFA, COMELEC, School, Company, BIR, SSS, DOTC		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESsing TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get queue number and proceed to the MTO – Window transaction area (Window 1 to 4) and present Valid Identification Card	<p>1.0 Check the Valid Identification Card/Previous CTC if available</p> <p>1.1 Encode client information in the TMMS</p> <p>Compute Community Tax</p>	None	8 Minutes	MTO: Revenue Collection Clerk II
2. Sign and affix right thumb mark and Pay the corresponding community tax	2.0 Receive payment;	<p><b>For Individual:</b></p> <p>Basic P5.00 + PHP1.00 per 1,000.00</p> <p><b>For Corporation:</b></p> <p>New: Basic P500 Renewal: Basic P500 + (Gross Sales/5000) x P2.00</p>	2 Minutes	MTO: Revenue Collection Clerk II



3. Receive the taxpayer's copy	3.0 Issue the taxpayer's copy			
<b>TOTAL:</b>	<b>For Individual Basic P5.00 + P1.00 per 1,000.00</b>  <b>For Corporation New: Basic P500 Renewal: Basic P500 + (Gross Sales/5000) x P2.00</b>		<b>10 Minutes</b>	

#### 4. Payment of Approved Disbursement Vouchers, General Payrolls and Labor Payrolls from Cash Advances

Cash advances shall be made only through duly approved general payrolls, labor payrolls, or disbursement vouchers, and shall be charged against regular or special cash advances.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government; G2C – Government to Citizen			
<b>Who may avail:</b>	Personnel/Individuals whose name appear in the duly certified and approved payroll			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Valid Identification Card ( Passport, Voter's Certification, School ID, Company ID, TIN, SSS ID, Driver's License ID)		DFA, COMELEC, School, Company, BIR, SSS, DOTC		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get queue number and proceed to MTO – Window transaction area (window 5 & 6)	1.0 Verify payees in the Disbursement Voucher (DV), Labor Payroll (LP) or General Payroll (GP)	None	1 Minutes	MTO: Municipal Treasurer/Disbursing Officer
2. Sign payroll/Disbursement Voucher	2.0 Present the payroll to the payee for signature (GP, DV, LP)	None	2 Minutes	
3. Receive payment	3.0 Release the corresponding cash and affix initial beside payee's name after payment	None	3 Minutes	MTO: Disbursing Officer
<b>TOTAL:</b>		<b>None</b>	<b>6 minutes</b>	



## 5. Payment of Business Tax

Tax imposed by the municipality on any person engaged in trade or business, or in the pursuit of a commercial activity, as a means of livelihood or with intent to earn profit.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B - Government to Business; G2G – Government to Government			
<b>Who may avail:</b>	All individuals engaged in any business activity within the municipality.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Duly accomplished business permit application form (3 copies original)		Business Permits and Licensing Office(BPLO)		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get queue number and proceed to MTO-Window Transaction area (Window 1 to 4) and present the duly accomplished Application Form for Business Permit	1.0 Receive the accomplished Application Form for Business Permit and verify latest payment recorded in the index card or in the TMMS.	None	3 Minutes	MTO: Revenue Collection Clerk II
2. Wait for verification and computation of the Business Tax	2.0 Determine gross receipts or sales as declared by the owner and fill-out No. 2 of page 2 (Assessment of Applicable Fees) for the amount due including penalty and surcharges, if any,  2.1 Compute the tax due based on the prescribed schedule of graduated tax rates	None	5 Minutes	MTO: Revenue Collection Clerk II