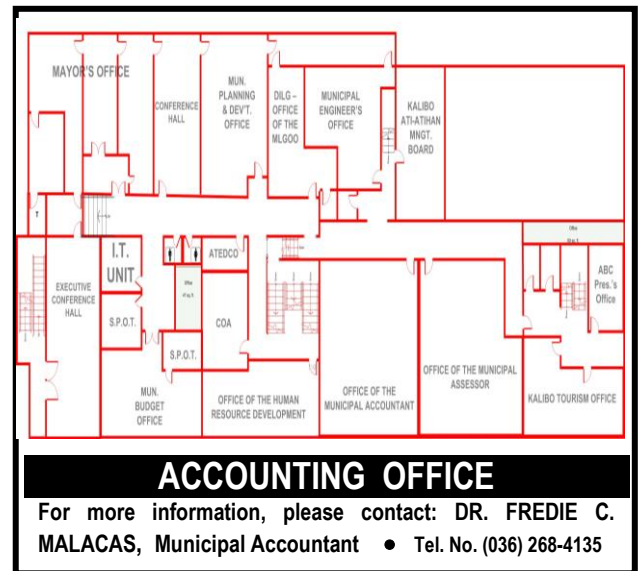




## OFFICE OF THE MUNICIPAL ACCOUNTANT

The Office of the Municipal Accountant has three (3) operational divisions: (1) the Administrative Division consisting of the Records Section and the Remittances Section; (2) the Accounting Division composed of the General Fund Section, the Special Education Fund Section, the Trust Fund Section and the Barangay Transactions Section; and (3) the Internal Control Division with two (2) sections: the Revenue Section and the Disbursement Section. The Disbursement Voucher Unit and Payroll Unit are under the Disbursement Section of the Internal Control Division while the ICT Unit is under the direct supervision of the Accountant II.



The Office assists the Local Chief Executive and the Sanggunian in the development, formulation and execution of laws, policies, rules and regulations in all areas of financial management in accordance with the Local Government Code of 1991 and other pertinent laws and regulations relative to accounting, budgeting and auditing.

The following financial procedures are applicable to common transactions showing the steps, period to cover and person to approach. In the absence of the person to approach, a standing Office Order has been prepared where a designate assumes the work of said absent responsible person.

It must be noted that the approximate time for each service is ideal for one entry or one set of documents only. Additional time is required for additional entries/sets of and for all Disbursement Vouchers on procurement through Public Bidding. Additional documents may be required based on the new requirements of the Commission on Audit and other agencies as well as Republic Act No. 9184 or the New Procurement Act. Please see Annex "A" for the documentary requirements as provided for under COA Circular No. 2012-001 dated June 14, 2012.



## SERVICES OFFERED:

### A. Preparation of Advice of Check Issued

## HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Client submits Disbursement Voucher (DV) with signed and countersigned check.		Salvi I. Ebesate Administrative Aide
2. Accounting staff receives and compares the name of Payee in the DV with the name in the check.	5 minutes	
3. Accounting staff prepares Advice of Checks Issued and assigns number thereto.	10 minutes	Willy Herbert B. Tan Administrative Aide
4. Accounting staff reviews accuracy of entry in the Advice of Check Issued.	5 minutes	Marites B. Sauza Senior Bookkeeper
5. Municipal Accountant signs Advice of Checks Issued.	1 minute	Fredie C. Malacas Municipal Accountant
6. Accounting staff returns DV with check to the Office of the Municipal Treasurer	5 minutes	Salvi I. Ebesate Administrative Aide
7. Accounting staff delivers Advice of Checks Issued to DBP or LBP	15 minutes	Willy Herbert B. Tan Administrative Aide

Approximate Preparation Time: 41 minutes <https://youtu.be/C9FkTb-3uaM>

NOTE: Additional entries in the Advice will require additional time.

### B. Payment of Cash Advance-Payroll

## REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Payroll
- Daily Time Record (DTR)
- Summary of Payroll (in case of Casual & Contractual Employees)



## ☑ HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Client/Disbursing Officer submits Disbursement Voucher (DV) for Cash Advance of Salaries and Wages/Honorarium.		Salvi I. Ebesate Administrative Aide
2. Accounting staff receives and records DV and assigns number.	5 minutes	
3. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
4. Accounting staff reviews/processes Disbursement Vouchers, payroll and supporting documents for completeness.	10 minutes	Vivian L. Yetyet Mgt. and Audit Analyst I Mayda G. Popes Bookkeeper Doreen M. Abanilla Accounting Clerk I Chona T. Diosana Administrative Aide Maribeth M. Recidoro Administrative Aide
5. Accounting staff returns payroll and supporting documents to client's office if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
6. Accounting staff prepares Cash Advance Voucher and Journal Entry Voucher (JEV)	5 minutes	Gina A. Felizardo Accounting Clerk III
7. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
8. Municipal Accountant signs Disbursement Voucher if complete.	1 minute	Fredie C. Malacas Municipal Accountant
9. Accounting staff indexes Disbursement Voucher.	5 minutes	Chona T. Diosana Administrative Aide
10. Accounting staff releases Disbursement Voucher to Treasurer's Office	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 37 minutes, excluding return of deficient documents (5 minutes).  
NOTE: Additional payroll will require additional processing time.

### C. Payment of First Salary/Other Personal Services Item

#### ☑ REQUIREMENTS

For First Salary:

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Certified true copy of duly approved appointment by appointing authority.
- Certified true copy of oath of office.



- Evidence of service rendered or daily time record (DTR).
- Evidence or certificate of compliance with the conditions set forth in approval of appointment.
- Statement of Assets, Liabilities and Net Worth.
- Certificate/Notice of Assumption.

For Step Increment/ Promotion:

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Certified True Copy of Appointment
- Notice of Salary Adjustment
- Certification that the Employee has not incurred leave without pay
- Certification by the LCE that payment is still within the PS limitation
- Certificate of Assumption
- Evidence of service rendered or daily time record (DTR).

**☑ HOW TO AVAIL OF THE SERVICE**

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Official or Employee submits Disbursement Voucher (DV) together with supporting documents. Accounting staff receives and records DV, and assigns number on DV.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	10 minutes	Ethel M. Resoso Mgt. and Audit Analyst II Vivian L. Yetyet Mgt. and Audit Analyst I
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV)	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 37 minutes, excluding return of deficient documents (5 minutes).  
NOTE: Additional DV will require additional processing time.



## D. Payment of Goods, Civil Works and Consultancy Services – Public Bidding

### REQUIREMENTS

#### 1. GOODS

- Purchase Request
- Obligation Request
- Certification of Availability of Fund (If National or Provincial Aid)
- Project Statement (in case Fund source is 20% Development Fund or Special Purpose Appropriation)
- Certification of Posting/Invitation by BAC Secretariat (7 Days continuous posting in PhilGEPS website and at any conspicuous place reserved for the purpose)
- Advertisement in Newspaper of Nationwide Circulation (If cost is more than P2 million for Goods)
- Invitation to Apply for Eligibility and to Bid
- Invitation to COA for Bidding
- Invitation to Observer for Bidding
- Minutes of Pre-procurement Conference (If cost is more than P2 million for Goods)
- Minutes of Pre-Bid Conference (If Contracts with Approved budget of more than P1 million)
- Minutes of Bidding
- Letter of Intent
- Certificate/Notice of Eligibility

#### Bidding Documents (First Envelope):

##### Eligibility Requirements:

- BAC Certificate of Registration (Photocopy)
- SEC or DTI (for Sole Proprietorship) or CDA Registration (Photocopy)
- Mayor's Permit (Photocopy)
- BIR Registration which contains the Tax Identification Number (Photocopy)
- Latest Audited Financial Statements, showing the prospective bidder's total and current assets and liabilities, stamped "RECEIVED" by the BIR or its duly accredited or authorized institutions (Photocopy)
- Computation of Net Financial Contracting Capacity (NFCC) OR Commitment from a licensed bank to extend credit line if awarded the contract to bid OR Cash deposit certificate in an amount not lower than 10% of the Approved Budget for the Contract (ABC)
- Statement of prospective bidder of all its on going or completed government and private contracts within the relevant period, including contracts awarded but not yet started
- List of all Government and Private Contracts completed which are similar in nature
- Valid Joint Venture Agreement (in case of Joint Venture) or duly Notarized Statement, in the absence of Joint Venture Agreement), from all the potential joint venture partners stating that they will enter into and abide by the provisions of the Joint Venture
- Bid Security (Bidder's Bond) as to form, amount and validity period
- Authority of the Signatory
- Technical Specifications which may include Production/Delivery Schedule, Manpower Requirements, and/or After-Sales Service/Parts if applicable
- Tax Clearance



### **Omnibus Sworn Statements (Notarized 7 Statements):**

- Statement of Prospective Bidder that it is not “Blacklisted’ or barred from bidding by the LGU;
- Notarized statement that each of the documents submitted in satisfaction of the registration and eligibility requirements is an original copy or a true and faithfully reproduction or copy of the original;
- It is authorizing the BAC or its duly authorized representative to verify any or all of documents submitted;
- The signatory is the duly authorized representative of of the prospective bidder and granted full power and authority to do, execute, and perform any and all acts necessary and/or to represent the prospective bidder in the bidding, with the duly notarized Secretary’s Certificate attesting to such fact, if the prospective bidder is a corporation, partnership, cooperative, or joint venture;
- It complies with the disclosure provision under Section 47 of this Act in relation to other provisions of R.A. 3019;
- It complies with the responsibilities of a prospective or eligible bidder provided for in the PBDs; and
- It complies with existing labor laws and standards in the case of procurement of services
- Other documents/materials as stated in the instruction to Bidders

### **Financial Proposal (Second Envelope):**

- Bid Prices
- Recurring and maintenance costs, if applicable
- Abstract of Bids as Read
- Abstract of Bids as Calculated
- Attendance Sheet
- Minutes of Bidding
- Observation Report of Observer
- BAC Resolution Declaring Lowest Calculated, Rated and Responsive Bid (or Single Calculated, Rated and Responsive Bid, If Single Bidder)
- BAC Resolution Declaring Failure of Bidding (In case of Failure of Bidding)
- Post Qualification Report
- BAC Resolution Recommending Award
- Approval by Head of Procuring Entity of Award
- Notice of Award and Winning Bidder’s Conformé thereto
- Copy of Purchase Order/Contract marked “RECEIVED” by Commission on Audit
- Notice to Proceed
- Performance Security (Performance Bond)
- Letter to Commission On Audit of the Delivery (Barangay)
- Delivery Receipt (Registered with BIR)
- Charged Invoice (Registered with BIR)
- Picture/Brochure (In case of Furniture, Fixtures, Equipment)
- Warranty Security (or 10% Retention)
- Inspection and Acceptance Report
- Requisition and Issue Slip
- Copy of Property Acknowledgment Receipt
- Summary of Supplies and Material Issued



- Other documents that may be required by the Commission on Audit and/or other agencies

## 2. CIVIL WORKS (INFRASTRUCTURE PROJECTS)

- Purchase Request
- Obligation Request
- Certification of Availability of Fund (If National or Provincial Aid)
- Certification that the Land/Lot is Owned by LGU (For Concreting/Opening of Road)
- Program of Work
- Design Plan
- Technical Specifications
- Site Plan
- Quantity and Cost Estimates
- Project Statement (in case Funding source is 20% Development Fund or Special Purpose Appropriation)
- Certification of Posting/Invitation by BAC Secretariat (7 Days continuous posting in PhilGEPS website and at any conspicuous place reserved for the purpose)
- Advertisement in Newspaper of Nationwide Circulation (If cost is more than P5 million for Infrastructure projects)
- Invitation to Apply for Eligibility and to Bid
- Invitation to COA for Bidding
- Invitation to Observer for Bidding
- Minutes of Pre-procurement Conference (If cost is more than P5 million for Infrastructure projects)
- Minutes of Pre-Bid Conference (If Contracts with Approved budget of more than P1 million)
- Minutes of Bidding
- Letter of Intent
- Certificate/Notice of Eligibility

### Bidding Documents (First Envelope):

#### Eligibility Requirements:

- BAC Certificate of Registration (Photocopy)
- SEC or DTI (for Sole Proprietorship) or CDA Registration (Photocopy)
- Mayor's Permit (Photocopy)
- BIR Registration which contains the Tax Identification Number (Photocopy)
- Latest Audited Financial Statements, showing the prospective bidder's total and current assets and liabilities, stamped "RECEIVED" by the BIR or its duly accredited or authorized institutions (Photocopy)
- Computation of Net Financial Contracting Capacity (NFCC) or Commitment from a licensed bank to extend credit line if awarded the contract to bid or Cash deposit certificate in an amount not lower than 10% of the Approved Budget for the Contract (ABC)
- Statement of prospective bidder of all its on-going or completed government and private contracts within the relevant period, including contracts awarded but not yet started
- List of all Government and Private Contracts completed which are similar in nature
- Contractor's License from Philippine Contractors' Accreditation Board
- Registration with Philippine Contractors' Accreditation Board (If Infrastructure Project)
- Valid Joint Venture Agreement (in case of Joint Venture) or duly Notarized Statement, in the absence of Joint Venture Agreement), from all the potential joint venture partners stating that they will enter into and abide by the provisions of the Joint Venture



- Bid Security as to form, amount and validity period (Bidder's Bond)
- Authority of the Signatory
- Construction Schedule and S-Curve
- Construction Method
- Organizational Chart for the Contract to be Bid
- Affidavit of Site Inspection
- Equipment utilization schedule
- Manpower Schedule
- Construction Method
- Construction Safety and Health Programs approved by DOLE
- PERT/CPM
- List of Contractor's Personnel (Project Manager, Project Engineers, Materials Engineers, and Foremen), to be assigned to the contract to be bid, with their complete qualification and experience data
- List of Contractor's Equipment Units, which are owned, leased, and/or under purchase agreements, supported by certification of availability of equipment from the equipment lessor/vendor for the duration of the project
- Certificate of Good Working Condition (Equipment)
- List of Completed and Ongoing Projects
- Tax Clearance

#### **Omnibus Sworn Statements (Notarized 7 Statements):**

- Statement of Prospective Bidder that it is not "Blacklisted" or barred from bidding by the LGU;
- Notarized statement that each of the documents submitted in satisfaction of the registration and eligibility requirements is an original copy or a true and faithfully reproduction or copy of the original;
- It is authorizing the BAC or its duly authorized representative to verify any or all of documents submitted;
- The signatory is the duly authorized representative of of the prospective bidder and granted full power and authority to do, execute, and perform any and all acts necessary and/or to represent the prospective bidder in the bidding, with the duly notarized Secretary's Certificate attesting to such fact, if the prospective bidder is a corporation, partnership, cooperative, or joint venture;
- It complies with the disclosure provision under Section 47 of this Act in relation to other provisions of R.A. 3019;
- It complies with the responsibilities of a prospective or eligible bidder provided for in the PBDs; and
- It complies with existing labor laws and standards in the case of procurement of services.
- Other document/materials as stated in the instruction to Bidders

#### **Financial Proposal (Second Envelope):**

- Bid Prices in the Bill of Quantities in prescribed bid form.
- Recurring and maintenance costs, if applicable
- Cash flow by the Quarter and Payment Schedule
- Detailed Estimates including Summary Sheet indicating the unit price of construction material, labor rate and equipment rentals used in coming up with the estimate





- Abstract of Bids as Read
- Abstract of Bids as Calculated
- Attendance Sheet
- Minutes of Bidding
- Observation Report of Observer
- BAC Resolution Declaring Lowest Calculated, Rated and Responsive Bid (or Single Calculated, Rated and Responsive Bid, If Single Bidder)
- BAC Resolution Declaring Failure of Bidding (In case of Failure of Bidding)
- Post Qualification Report
- BAC Resolution Recommending Award
- Approval by Head of Procuring Entity of Award
- Notice of Award and Winning Bidder's Conformé thereto
- Contract Marked "RECEIVED" by Commission on Audit
- Notice to Proceed
- General Conditions of the Contract
- Special Conditions of the Contract
- Performance Security (Performance Bond)
- Charged Invoice (Registered with BIR)
- Inspection and Acceptance Report
- Warranty Security (or 10% Retention)
- Accomplishment Report
- Project Status Report
- Contractors Statement of Work Accomplished
- Certificate of Completion
- Certificate of Final Inspection
- Certificate of Final Acceptance
- Contractor's Affidavit, Re: Payment of Laborer and Material Men
- Request for Payment in Writing Accompanied by Invoice
- Pictures (If finished Project)
- Other documents that may be required by the Commission on Audit and/or other agencies

### **3. CONSULTANCY**

- Purchase Request
- Obligation Request
- Project Statement (in case Fund source is 20% Development Fund or Special Purpose Appropriation)
- Certification of Posting/Invitation by BAC Secretariat (7 Days continuous posting in PhilGEPS website and at any conspicuous place reserved for the purpose)
- Advertisement in Newspaper of Nationwide Circulation (If cost is more than P1 million or more than 4 months duration for consulting services)
- Invitation to Apply for Eligibility and to Bid
- Invitation to COA for Bidding
- Invitation to Observer for Bidding
- Minutes of Pre-procurement Conference (If cost is more than P1 million for consulting services)
- Minutes of Pre-Bid Conference (If Contracts with Approved budget of more than P1 million)
- Minutes of Bidding
- Letter of Intent
- Certificate/Notice of Eligibility



## **Bidding Documents (First Envelope):**

### **Eligibility Documents:**

- BAC Certificate of Registration (Photocopy)
- SEC or DTI (for Sole Proprietorship) or CDA Registration (Photocopy)
- Mayor's Permit (Photocopy)
- BIR Registration which contains the Tax Identification Number (Photocopy)
- Latest Audited Financial Statements, showing the Consultant's total and current assets and liabilities, stamped "RECEIVED" by the BIR or its duly accredited or authorized institutions (Photocopy)
- Statement of prospective bidder of all its on going or completed government and private contracts within the relevant period, including contracts awarded but not yet started
- Statement of the Consultant specifying its nationality and confirming that those who will actually perform the service are registered professionals authorized by the appropriate regulatory body to practice those professions and allied professions
- Valid Joint Venture Agreement (in case of Joint Venture) or duly Notarized Statement, in the absence of Joint Venture Agreement), from all the potential joint venture partners stating that they will enter into and abide by the provisions of the Joint Venture
- Bid Security as to form, amount and validity period (Bidder's Bond)
- Authority of the Signatory
- Signed Project Organizational Chart
- Signed List of Completed and ongoing Projects
- Signed Approach, work plan, and schedule (In case of Architectural Design, plans and design are not required to be submitted during selection process)
- Signed List of key personnel to be assigned to the contract to be bid, with their complete qualification and experience data
- Tax Clearance

## **Omnibus Sworn Statements (Notarized 7 Statements):**

- Statement of Prospective Bidder that it is not "Blacklisted" or barred from bidding by the LGU;
- Notarized statement that each of the documents submitted in satisfaction of the registration and eligibility requirements is an original copy or a true and faithfully reproduction or copy of the original;
- It is authorizing the BAC or its duly authorized representative to verify any or all of documents submitted;
- The signatory is the duly authorized representative of of the prospective bidder and granted full power and authority to do, execute, and perform any and all acts necessary and/or to represent the prospective bidder in the bidding, with the duly notarized Secretary's Certificate attesting to such fact, if the prospective bidder is a corporation, partnership, cooperative, or joint venture;
- It complies with the disclosure provision under Section 47 of this Act in relation to other provisions of R.A. 3019;
- It complies with the responsibilities of a prospective or eligible bidder provided for in the PBDs; and
- It complies with existing labor laws and standards
- Other document/materials as stated in the instruction to Bidders



## **Financial Proposal (Second Envelope):**

- Financial Proposal in prescribed bid form
- Signed statement on remuneration cost, indicating the basic salary, overhead cost, social charges, management fee and billing rate
- Signed statement on reimbursable cost
- Recurring and maintenance costs, if applicable
- Abstract of Bids as Read
- Abstract of Bids as Calculated
- Attendance Sheet
- Minutes of Bidding
- Observation Report of Observer
- BAC Resolution Declaring Highest Rated Responsive Bid
- BAC Resolution Declaring Failure of Bidding (In case of Failure of Bidding)
- Post Qualification Report
- BAC Resolution Recommending Award
- Approval by Head of Procuring Entity of Award
- Notice of Award and Winning Bidder's Conformé thereto
- Contract Marked "RECEIVED" by Commission on Audit
- Notice to Proceed
- General Conditions of the Contract
- Performance Security (Performance Bond)
- Charged Invoice (Registered with BIR)
- Inspection and Acceptance Report
- Warranty Security (or 10% Retention)
- Accomplishment Report
- Project Status Report
- Contractors Statement of Work Accomplished
- Certificate of Completion
- Certificate of Final Inspection
- Certificate of Final Acceptance
- Contractor's Affidavit, Re: Payment of Laborer and Material Men
- Request for Payment in Writing Accompanied by Invoice
- Pictures (If finished Project)
- Other documents that may be required by the Commission on Audit and/or other agencies

## **SUBSEQUENT/SUCCEEDING PAYMENTS**

- Disbursement Voucher
- Journal Entry Voucher
- Photocopy of Disbursement Voucher and Supporting Documents (Prior Claim)
- Bill of creditor
- Report of Accomplishment
- Inspection Report
- Certificate of Acceptance



## HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Client/employee submits Disbursement Voucher (DV) together with supporting documents. Accounting staff records DV and assigns number thereon.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	4 hours	Vivan L. Yetyet Mgt and Audit Analyst I Maricel B. Tungala Accounting Clerk I
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV)	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for the issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 4 Hours and 27 Minutes, excluding return of deficient documents (5 minutes).

NOTE: Additional DV will require additional processing time.

### **E. Payment of Goods and Civil Works–Alternative Method**

#### REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Purchase Request
- Obligation Request
- BAC Registration
- Request for Quotation
- Abstract of Quotations
- BAC Resolution Recommending Award
- Approval of Award by Head of Procuring Entity
- Notice of Award and Winning Bidder's "CONFORME" Thereto
- Purchase Order Stamped "RECEIVED" by COA



- Accomplishment Report
- Certificate of Completion and Final Acceptance
- Warranty
- Charged Invoice/Bill/Statement of Account
- Other documents that may be required by the Commission on Audit and/or other agencies

#### HOW TO AVAIL OF THE SERVICE

STEP	PERIOD TO COVER	PERSON TO APPROACH
1. Client submits Disbursement Voucher (DV) together with supporting documents. Receiving/Releasing Clerk receives and records and assigns number thereon.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	2 hours	Vivian L. Yetyet Mgt and Audit Analyst I Maricel M. Tungala Accounting Clerk I
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for the issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 2 Hours and 27 minutes, excluding return of deficient documents (5 minutes).

NOTE: Additional DV will require additional processing time.

#### F. Liquidation of Cash Advance-Payroll

##### REQUIREMENTS

- Report of Disbursement
- Payroll
- Journal Entry Voucher
- Daily Time Record
- Approved Application for Leave (If any)
- Summary of Payroll (for Casual/Contractual/JOs)



## HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Disbursing Officer (DO) submits Report of Disbursement (ROD) with supporting documents. Accounting staff receives and records ROD.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff reviews/processes ROD and other supporting documents.	10 Minutes per page (For 1 <sup>st</sup> to 15 <sup>th</sup> of the month Payroll; 15 Minutes per page for 16 <sup>th</sup> to 30 <sup>th</sup> /31 <sup>st</sup> of the month Payroll)	Delma R. Tonel Administrative Aide II
3. Accounting staff gives notice to client's office if ROD is not complete.	5 minutes	Delma R. Tonel Administrative Aide II
4. Accounting staff prepares summary of accounts and Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III Mayda G. Popes Bookkeeper Doreen M. Abanilla Accounting Clerk I
5. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
6. LR is recorded in the Journal of Cash Disbursement.	5 minutes	Doreen M. Abanilla Accounting Clerk I
7. Accounting staff indexes LR.	5 minutes	Chona T. Diosana Administrative Aide
8. Accounting staff indexes Payroll.	20 minutes	Ethel M. Resoso Mgt. and Audit Analyst II Leonora Q. Tafalla Administrative Aide I

Approximate Processing Time: 56 minutes.

NOTE: Additional payroll will require additional processing and indexing time.

## G. Payment of Light/Water/Telephone Expenses

### REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Bill/Statement of Account
- Certification in case of Long Distance Call



## ☑ HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Official or Employee submits Disbursement Voucher (DV) together with supporting documents. Accounting staff receives and records DV, and assigns number on DV with supporting documents.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
4. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	10 minutes	Ethel M. Resoso Mgt. and Audit Analyst II Maricel M. Tungala Accounting Clerk I
6. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III Mayda G. Popes Bookkeeper Doreen M. Abanilla Accounting Clerk I
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 42 minutes, excluding return of deficient documents (5 minutes).  
NOTE: Additional DV will require additional processing time.

## H. Payment of Contract for Services

### ☑ REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Purchase Request
- Obligation Request
- BAC Registration
- Request for Quotation



- Abstract of Quotations
- BAC Resolution Recommending Award\
- Approval by Head of Procuring Entity of Award
- Notice of Award and Winning Bidder's "CONFORME" Thereto
- Purchase Order Stamped "RECEIVED" by COA
- Accomplishment Report
- Certificate of Completion and Final Acceptance
- Warranty
- Charged Invoice/Bill/Statement of Account
- Other documents that may be required by the Commission on Audit and/or other agencies

#### HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Official or Employee submits Disbursement Voucher (DV) together with supporting documents. Accounting staff receives and records DV, and assigns number on DV with supporting documents.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	45 minutes	Vivian L. Yetyet Mgt and Audit Analyst I
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III Mayda G. Popes Bookkeeper Doreen M. Abanilla Accounting Clerk I
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 72 minutes, excluding return of deficient documents (5 minutes).  
NOTE: Additional DV will require additional processing time.





## I. Cash Advance-Local Travel

### ☑ REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Travel Order properly approved in accordance with Section 5 of E.O. 248, as amended by E.O. No. 298;
- Authority to Travel signed by the Division Superintendent (in case of Special Education Fund)
- Approved itinerary of travel detailing the transportation expenses and travel expenses to be incurred as basis for determining the amount of cash advance.
- Invitation from the private or government agency

### ☑ HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Official or Employee submits Disbursement Voucher ((DV) for Cash Advance on Travel. Accounting staff receives and records DV and assigns number on Cash Advance DV with supporting documents.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	30 minutes	Vivian L. Yetyet Mgt and Audit Analyst I Maricel M. Tungala Accounting Clerk I
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 57 minutes, excluding return of deficient documents (5 minutes).

NOTE: Additional DV will require additional processing time



## J. Cash Advance - Foreign Travel

### REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Travel order properly approved in accordance with Section 8 of E.O. 248, as amended by E.O. No. 298;
- Approved itinerary of travel detailing the transportation expenses including clothing and pre-departure expenses to be incurred
- Authority from the Office of the President (when claiming Representation Expenses)
- Certification of the Official or Employee concerned, duly verified by the Accountant, to the effect that no clothing allowance had been received during the next preceding twenty four (24) months (if clothing allowance is being claimed)
- Authority for Foreign Travel from the Office of the President (for Heads of LGUs) or from the DILG Secretary (for Other LGU Officials and Employees)
- Invitation from the International agency/office

### HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Official or Employee submits Disbursement Voucher ((DV) for Cash Advance on Travel. Accounting staff receives and records DV and assigns number on Cash Advance DV with supporting documents.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	30 minutes	Vivian L. Yetyet Mgt and Audit Analyst I Maricel M. Tungala Accounting Clerk I
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time: 57 minutes, excluding return of deficient documents (5 minutes).  
NOTE: Additional DV will require additional processing time.



## K. Liquidation of Cash Advance-Travel

### REQUIREMENTS

- Liquidation Report
- Journal Entry Voucher
- Certificate of travel completed (Appendix B).
- New Itinerary of Travel (Appendix A) in case of difference between actual itinerary and itinerary of travel submitted for cash advance.
- Used ticket (plane, boat or bus tickets)
- Certification of the head of agency as to the absolute necessity of the expenses together with the corresponding bills and receipts.
- Hotel room/lodging bills with official receipts
- Certificate of appearance or Copy of the report on the accomplishment of the purpose of the travel duly noted by the agency head or his authorized representative
- Certified photocopy of documents found in the cash advance for said travel
- Official Receipt (in case of Refund)
- Written justification in case of extension of trip (if applicable)

### HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Client/Employee submits Liquidation Report (LR) together with supporting documents. Accounting staff receives and records LR and assigns number thereon.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff reviews/processes LR and other supporting documents.	30 minutes	Delma R. Tonel Administrative Aide II Vivian L. Yetyet Mgt. and Audit Analyst I Mayda G. Popes Bookkeeper Doreen M. Abanilla Accounting Clerk I
3. Accounting staff gives notice to client's office if LR is not complete.	5 minutes	Delma R. Tonel Administrative Aide II
4. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III
5. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant



6. Accounting Staff prepares transmittal letter and submits LR to the Commission on Audit for issuance of Credit Notice.	10 minutes	Delma R. Tonel Administrative Aide II
7. LR is recorded in the Journal of Cash Disbursement.	5 minutes	Doreen M. Abanilla Accounting Clerk I
9. Accounting staff indexes LR.	5 minutes	Chona T. Diosana Administrative Aide

Approximate Processing Time – 66 minutes

NOTE: Additional LR will require additional processing time.

### **L. Liquidation of Cash Advance-Travel with Reimbursement**

#### **☑ REQUIREMENTS**

- Disbursement Voucher
- Journal Entry Voucher
- Obligation Request
- Liquidation Report
- Journal Entry Voucher
- Certificate of travel completed (Appendix B).
- New Itinerary of Travel (Appendix A) in case of difference between actual itinerary and itinerary of travel submitted for cash advance.
- Used ticket (plane, boat or bus tickets)
- Certification of the head of agency as to the absolute necessity of the expenses together with the corresponding bills and receipts
- Hotel room/lodging bills with official receipts
- Certificate of appearance or Copy of the report on the accomplishment of the purpose of the travel duly noted by the agency head or his authorized representative
- Certified photocopy of documents found in the cash advance for said travel
- Written justification in case of extension of trip (if applicable)



## ☑ HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Client/Employee submits Liquidation Report (LR) together with supporting documents. Accounting staff receives and records LR and Disbursement Voucher (DV) and assigns number thereon.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund.	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes LR, Disbursement Voucher and other supporting documents.	30 minutes	Delma R. Tonel Administrative Aide II Vivian L. Yetyet Mgt. and Audit Analyst I Mayda G. Popes Bookkeeper Doreen M. Abanilla Accounting Clerk I
3. Accounting staff gives notice to client's office if LR is not complete.	5 minutes	Delma R. Tonel Administrative Aide II
4. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III
5. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
6. Accounting Staff prepares transmittal letter and submits LR to the Commission on Audit for issuance of Credit Notice.	10 minutes	Delma R. Tonel Administrative Aide II
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide
10. Accounting staff indexes LR.	5 minutes	Chona T. Diosana Administrative Aide

Approximate Processing Time – 76 minutes

NOTE: Additional LR will require additional processing time.

## M. Payment of Travel Expense-Reimbursement

### ☑ REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Purchase Request
- Obligation Request
- Travel order properly approved in accordance with E.O. 298



- Approved itinerary of travel detailing the transportation expenses and travel expenses to be incurred as basis for determining the amount of cash advance.
- Invitation from the private or government agency.
- Certificate of travel completed.
- Used ticket (plane, boat or bus tickets).
- Certification of the head of agency as to the absolute necessity of the expenses together with the corresponding bills and receipts.
- Hotel room/lodging bills with official receipts
- Certificate of appearance.
- Copy of the report on the accomplishment of the purpose of the travel duly noted by the agency head or his authorized representative.

#### HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Client submits Disbursement Voucher (DV) together with supporting documents. Accounting staff receives and records DV and assigns number thereon.	5 minutes	Salvi I. Ebesate Administrative Aide
2. Accounting staff checks allotment control if obligation is backed up by available fund	5 minutes	Clare Marie D. Aranas Accounting Clerk II
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	30 minutes	Vivian L. Yetyet Mgt and Audit Analyst I Maricel M. Tungala Accounting Clerk
4. Accounting staff returns to client's office DV if not complete.	5 minutes	Salvi I. Ebesate Administrative Aide
5. Accounting staff prepares Journal Entry Voucher (JEV).	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide
9. Accounting staff releases DV to the Treasurer's Office for issuance of check.	5 minutes	Salvi I. Ebesate Administrative Aide

Approximate Processing Time – 62 minutes.

NOTE: Additional DV will require additional processing time



## N. Payment of Remittances – GSIS, PHILHEALTH, BIR, HDMF, DBP, LENDING BANKS

### REQUIREMENTS

- Disbursement Voucher
- Journal Entry Voucher
- Remittance List

### HOW TO AVAIL OF THE SERVICE

STEPS	PERIOD TO COVER	PERSON TO APPROACH
1. Accounting staff tracks in payroll and Disbursement Voucher (DV) government and personal shares and other deductions for remittance for the account of employees.	Average 24 Hours (GSIS, HDMF), 16 Hours (DBP), 72Hours (BIR), 1 Hour (Philhealth),	Gina A. Felizardo Accounting Clerk III Delma R. Tonel Administrative Aide II Analyn Selorio Accounting Clerk I Lalaine I. Andrade Administrative Aide I Jinky L. Reyes Administrative Aidel



2. Accounting staff encodes data and prepares remittance list.	Average 48 Hours (GSIS, HDMF), 8 Hours (DBP), 40 Hours (BIR), 1 Hour (Philhealth)	Gina A. Felizardo Accounting Clerk III Delma R. Tonel Administrative Aide II Analyn Selorio Accounting Clerk I Lalaine I. Andrade Administrative Aide I Jinky L. Reyes Administrative Aide I
3. Accounting staff prepares Remittance List and submits DV for audit.	Average 48 Hours (GSIS, HDMF), 8 Hours (DBP), 48 Hours (BIR), 1 Hour (Philhealth)	Gina A. Felizardo Accounting Clerk III Delma R. Tonel Administrative Aide II Analyn Selorio Accounting Clerk I Lalaine I. Andrade Administrative Aide I Jinky L. Reyes Administrative Aide I
4. Accounting staff receives and records DV with supporting documents and assigns number thereon.	5 minutes	Salvi I. Ebesate Administrative Aide
3. Accounting staff reviews/processes Disbursement Voucher and supporting documents for completeness.	Average 1 Hour (GSIS, HDMF), 15 Minutes (DBP), 30 Hours (BIR), 30 Minutes (Philhealth)	Gina A. Felizardo Accounting Clerk III Vivian L. Yetyet Mgt and Audit Analyst I Maricel M. Tungala Accounting Clerk I
5. Accounting staff prepares Journal Entry Voucher (JEV)	5 minutes	Gina A. Felizardo Accounting Clerk III
6. Municipal Accountant signs JEV.	1 minute	Fredie C. Malacas Municipal Accountant
7. Municipal Accountant signs DV if complete.	1 minute	Fredie C. Malacas Municipal Accountant
8. Accounting staff indexes DV.	5 minutes	Chona T. Diosana Administrative Aide

Total Estimated Period to Cover: 300 Hours and 5 Minutes





## SERVICE STANDARDS

- ✦ Serve the client with a smile and utmost courtesy and answer telephone calls with courtesy;
- ✦ Attend to the needs of the client upon entering the office;
- ✦ Come to and go out of the Office according to prescribed time and wear official uniform, ID, and agency pin;
- ✦ Give the public complete direction and referrals;
- ✦ Provide seat to clients;
- ✦ Provide bulletin board for updates of financial reports and other information;
- ✦ Provide organizational chart of the Office with pictures;
- ✦ Post flowchart of transactions;
- ✦ Provide checklist of requirements; and
- ✦ Conduct assessment meeting to enhance quality of service.

## PERFORMANCE PLEDGE

We, in the Office of the Municipal Accountant, pledge and commit ourselves to deliver prompt, adequate, efficient and effective public service responsive to the needs of our client as stipulated in the Citizen's Charter and according to the aforementioned Service Standards we have set.



**ANNEX "A"**

**COMMISSION ON AUDIT CIRCULAR NO. 2012-001**