



Chapter II

Municipal Accounting Office (MACCO)

Internal Services



1. Claims Processing

As prescribed under COA Circular No. 2012-001 dated June 12, 2012 all government disbursements must conform to the prescribed documentary requirements and fundamental principles governing the financial transaction and operations of any government agency as provided under Section 4 Presidential Decree (PD) No. 1445:

1. No money shall be paid out of any public treasury or depository except in pursuance of an appropriation law or other specific statutory authority.
2. Government funds or property shall be spent or used solely for public purposes.
3. Trust funds shall be available and may be spent only for the specific purposes for which the trust was created or the funds received.
4. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
5. Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
6. Claims against government funds shall be supported with complete documentation.
7. All laws and regulations applicable to financial transactions shall be faithfully adhered to.
8. Generally accepted accounting principles and practices as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.

General Requirements for All Types of Disbursement

1. Certificate of Availability of Funds issued by the Municipal Budget Officer or the Municipal Accountant.
2. Existence of lawful and sufficient allotment duly obligated as certified by the Municipal Budget Officer.
3. Legality of transaction and conformity with laws, rules and regulations.
4. Approval of expenditure by Head of Office or his authorized representative.
5. Sufficient and relevant documents to establish validity of claim.



1.1. Cash Advances

1.1.1. Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses

Office/Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Cash Disbursing Officer (Treasury Office)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. 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, 1 photocopy)		Municipal Mayor's Office		
2. Certification from the accountant that previous cash advances have been liquidated and accounted for in the books. (1 original, 1 photocopy)		Municipal Accounting Office		
3. Approved application for bond and/or Fidelity Bond for the year for cash accountability of P 2,000.00 or more. (1 original, 1 photocopy)		Bureau of Treasury		
4. Approved contract (for initial payment). (1 original, 1 photocopy)		Municipal Mayor's Office - HRMO		
5. Approved Payroll or list of payees indicating their net payments. (1 original, 1 photocopy)		Municipal Accounting Office – Payroll Officer		
6. Approval/authority (presidential directive or legislative enactment) or legal basis to pay any allowance/salaries/wages/fringe benefits. (1 original, 1 photocopy)		Municipal Mayor's Office Sangguniang Bayan Office		
7. Daily time record (DTR) approved by the supervisor. (1 original, 1 duplicate copy)		Municipal Mayor's Office - HRMO		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO



	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement.		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, authorized signature, dates and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or Return it to claimant for lacking or erroneous supporting documents		1 minute	



3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or Return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claims to the releasing section for release to claimant.</p>		<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant MACCO</i>
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.1.2. Petty Cash Fund (PCF) – Initial Cash Advance

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Petty Cash Fund Custodian (Treasury Office)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. 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, 1 duplicate or photocopy)		Municipal Mayor's Office		
2. Certification from the accountant that previous cash advances have been liquidated and accounted for in the books. (1 original, 1 duplicate or photocopy)		Municipal Accounting Office		
3. Approved application for bond and/or Fidelity Bond for the year for cash accountability of P 2,000.00 or more. (1 original, 1 duplicate or photocopy)		Bureau of Treasury		
4. Approved estimates of petty expenses for one month. (1 original, 1 duplicate or photocopy)		Municipal Treasury Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement.			
			1 minute	



	<p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or Return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or Return it to pre-audit section if documents are lacking or erroneous.</p>		<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.3. Forward approved voucher claims to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.1.3. Traveling Allowance (Local and Foreign Travel)

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Elected officials and permanent employees
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ol style="list-style-type: none"> 1. Statement of Account/Bill (1 original, 1 duplicate or photocopy) Invoice/Official Receipt or machine validated statement of account (for post audit activities) (1 original, 1 duplicate or photocopy) 2. Certification by Agency Head or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls.) (1 original, 1 duplicate or photocopy) 	Mayor's Office
<ol style="list-style-type: none"> 3. Office Order/Travel Order approved in accordance with the provisions of Section 1 and 2 of EO No. 459 dated September 1, 2005. (1 original, 1 duplicate or photocopy) <ul style="list-style-type: none"> • As approved by the respective Heads of agencies in the case of other government officials and employees regardless of the length of travel • Provincial Governors and Mayors of highly urbanized cities or independent component cities – Secretary of the Department of the Interior and Local Government 4. Duly approved itinerary of travel (1 original, 1 duplicate or photocopy) 	Municipal Mayor's Office – Records Section



<p>5. Letter of invitation of host/sponsoring country/agency/organization (1 original, 1 duplicate or photocopy)</p>	<p>Sponsoring country/agency/organization</p>
<p>6. For plane fare, quotations of three travel agencies or its equivalent (1 original, 1 duplicate or photocopy)</p>	<p>Travel/airline agencies</p>
<p>7. Flight itinerary issued by the airline/ticketing office/travel agency (1 original, 1 duplicate or photocopy)</p>	<p>Travel/airline agencies</p>
<p>8. 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, 1 duplicate or photocopy)</p>	
<p>9. Documents to show the dollar to peso exchange rate at the date of grant of cash advance (1 original, 1 duplicate or photocopy)</p>	<p>Newspaper clips for daily peso/dollar exchange rate</p>
<p>10. Where applicable, authority from the OP to claim representation expenses (1 original, 1 duplicate or photocopy)</p>	<p>DILG</p>
<p>11. <i>In case of seminars/trainings:</i></p>	
<p>11.1. Invitation addressed to the agency inviting participants (issued by the foreign country) (1 original, 1 duplicate or photocopy)</p>	<p>Sponsoring country/agency/organization</p>
<p>11.2. Acceptance of the nominees as participants (issued by the foreign country) (1 original, 1 duplicate or photocopy)</p>	<p>Sponsoring country/agency/organization</p>
<p>11.3. Programme Agenda and Logistics Information) (1 original, 1 duplicate or photocopy)</p>	<p>Sponsoring country/agency/organization</p>



11.4 Proposed Itinerary (Appendix A)		Municipal Accounting Office		
12. Certification from the accountant that the previous cash advance has been liquidated and accounted for in the books (1 original, 1 duplicate or photocopy)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement.		1 minute	
	2.2. Check completeness of supporting documents.		3 minutes	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		1 minute	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or			



	return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or Return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claims to the releasing section for release to claimant.</p>		<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.2. Liquidation of Cash Advances

1.2.1. Payroll Fund of Salaries, Wages, Allowance, Honoraria and Other Similar Expenses



Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Elected Officials and permanent employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Report of Disbursements certified correct by the accountable officer. (1 original, 2 duplicates/photocopies)		Municipal Treasury Office		
2. Approved payrolls/vouchers duly acknowledged/signed by the payee/s. (1 original, 1 duplicate/photocopy)		Municipal Accounting Office		
3. Approved daily time records (DTRs) or Certificate of Service rendered. (1 original, 1 duplicate/photocopy)		Municipal Mayor's Office - HRMO		
4. Approved application for leave. (2 duplicates/photocopies)		Municipal Mayor's Office - HRMO		
5. In case of payment of personnel under the "job order" status, duly verified/accepted accomplishment report and Daily Time Record (DTR) (1 original, 1 duplicate/photocopy)		Municipal Mayor's Office		
6. Official Report (OR) in case of refund for unclaimed salaries. (1 original, 1 photocopy)		Municipal Treasury Office		
7. Authority from the claimant and identification documents, if claimed by person other than the payee. (1 original, 1 duplicate/photocopy)		Claimant		
8. Such other pertinent supporting documents as are required by the nature of expense. (1 original, 1 duplicate/photocopy)		Claimant		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents	1. Receive documents.	None	1 minute	<i>Admin. Aide VI</i> MACCO



2. Let receiving personnel sign report of disbursements and retain triplicate for file	2.0 Sign report of disbursements and retain original and duplicate copy for file and reference	None	1 minute	
	2.1. Encode/enter in the eNGAS to generate JEVs	None	10 minutes	
TOTAL		None	12 minutes	

1.2.2. Petty Cash Fund

Office or Division:	Municipal Accounting Office
Classification:	Complex



Type of Transaction:	G2G – Government to Government	
Who may avail:	Petty Cash Fund Custodian	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Summary of Petty Cash Vouchers (1 original, 2 duplicates/photocopies)	Municipal Treasury Office
	2. Report of Disbursement (1 original, 2 duplicates/photocopies)	Municipal Treasury Office
	3. Petty Cash Replenishment Report (1 original, 2 duplicates/photocopies)	Municipal Treasury Office – Disbursing Officer
	4. Approved purchase request with certificate of Emergency Purchase, if necessary (1 original, 1 duplicate/photocopy)	Municipal Mayor’s Office (Supply Section)
	5. Bills, receipts, sales invoices (1 original, 1 duplicate/photocopy)	Municipal Mayor’s Office - Supply Section
	6. Pre-inspection Report; Certificate of inspection and acceptance report (1 original, 1 duplicate/photocopy)	Municipal Mayor’s Office - Supply Section
	7. Report of Waste materials in case of replacement/repair (1 original, 1 duplicate/photocopy)	Municipal Mayor’s Office - Supply Section
	8. Approved trip ticket, for gasoline expenses (1 original, 1 duplicate/photocopy)	Municipal Mayor’s Office
	9. Canvas from at least three suppliers for purchases involving P1,000 and above, except for purchases made while on official travel (1 original/1 duplicate/photocopy)	Municipal Mayor’s Office – BAC Secretariat
	10. Summary/Abstract of Canvass (1 original, 1 duplicate/photocopy)	Municipal Mayor’s Office – BAC Secretariat
	11. Petty Cash Vouchers duly accomplished and signed; Vouchers limited to	Municipal Accounting Office



Php 5,000.00 only (1 original, 1 duplicate/photocopy)				
12. OR in case of refund (2 photocopies)		Municipal Treasury Office		
13. For reimbursement of toll receipts				
13.4. Toll Receipts (Original, 1 duplicate/photocopy)		Toll Station		
13.5. Trip ticket (2 duplicates/photocopies)		Municipal Mayor's Office		
14. Such other supporting documents that may be required and/or required depending on the nature of expenses (1 original, 1 duplicate/photocopy)		Claimants		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents	1. Receive Documents 1.1. Forward to pre-audit section	None	1 minute	<i>Admin. Aide VI</i> MACCO
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.2. Check Completeness of supporting documents.			
	2.3. Check correctness of amounts, authorized signature, dates			



	and other details reflected in the petty cash voucher and supporting documents			
3. Let receiving personnel sign petty cash fund report and retain triplicate copy	3.0 Sign petty cash fund report and retain original and duplicate copy for file and reference	None	1 minute	<i>Admin. Aide VI</i> MACCO
	3.1. Encode/enter in the eNGAS to generate JEV	None	20 minutes	
TOTAL		None	24 minutes	

1.2.3. Travelling Expenses (Local and Foreign Travel)

Office or Division:	Municipal Accounting Office
Classification:	Complex



Type of Transaction:	G2G – Government to Government	
Who may avail:	Elected officials and permanent employees	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee (original/1 photocopy)	Travel agency
	2. Certificate of appearance/attendance (original and 1 duplicate/photocopy)	Agency who conducted the seminar
	3. Copy of previously approved itinerary of travel (2duplicates/photocopies)	Municipal Accounting Office
	4. Revised or supplement Office Order or any proof supporting the change of schedule (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
	5. Actual Itinerary of Travel (1 original, 1 duplicate/photocopy)	Municipal Accounting Office
	6. 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 an appropriate replacement for the required hotel/lodging bills and receipts) (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
	7. Liquidation report (1 original, duplicate/photocopy)	Municipal Accounting Office
	8. Reimbursement Expense Receipt (RER) (1 copy, 1 duplicate/photocopy)	Municipal Accounting Office
	9. OR in case of refund of excess cash advance (2 photocopies)	Municipal Treasury Office
	10. Certificate of Travel Completed	Municipal Mayor's Office



(1 original, 1 duplicate/photocopy)	
11. 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 allowance being claimed include in the hotel room/lodging rate. (1 original, 1 duplicate/photocopy)	Claimant
12. Paper/electronic plane tickets, boarding pass, boat or bus tickets (1 original, 1 duplicate/photocopy)	Claimant
13. Certificate of appearance/attendance for training/seminar/participation (1 original, 1 duplicate/photocopy)	Agency who conducted the seminar/training
14. For reimbursement of actual travel expenses in excess of the prescribed rate (EO No. 298):	Municipal Accounting Office
14.1. Certification from Head of Agency that it is absolutely necessary (1 original, 1 duplicate/photocopy)	
14.2. Hotel room bills with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts) (1 original, 1 duplicate/photocopy)	Claimant
15. Revised itinerary of travel, if applicable) (1 original, 1 duplicate/photocopy)	
16. Narrative report on trip undertaken/Report on Participation)	



(1 original, 1 duplicate/photocopy)				
17. OR in case of refund of excess cash advance (2 photocopies)		Municipal Treasury Office		
18. Liquidation Report (1 original, 1 duplicate/photocopy)		Municipal Accounting Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.1. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check Completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized		3 minutes	



	<p>signature and other details reflected in the voucher and supporting documents</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or Return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or Return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing</p>		<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



	section for release to claimant.			
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1. 3 Fund Transfers

1.3.1 Non-Government Organizations/People's Organizations (NGOs/POs)

1.3.1.1 Release of Funds



Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2C
Who may avail:	Accredited POs/NGOs
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Approved Summary of Budgetary Requirements Detailing the items of expenditure/disbursement to be incurred in the program/project. (1 original/1 duplicate/photocopy)	Budget Office
2. List of priority projects which may be implemented by the NGO/PO published in the newspaper, agency website, bulletin board and the like (1 original, 1 duplicate/photocopy)	NGO/PO
3. Accreditation of the NGO/PO by the Sangguniang Bayan of the grantee agency (1 original, 1 duplicate/photocopy)	Sangguniang Bayan Office
4. Results of evaluation of financial and technical capability of selected NGO/PO	BAC
5. Performance security for infrastructure project	Insurance Agency
6. NGO/PO proposals or application for funding accompanied by:	
6.1 Certificate of registration from Securities and Exchange Commission (SEC) or Either Cooperative Development Authority (CDA) or Cooperation as the case may be	SEC, CDA
6.2 Authenticated copy of the latest Articles of Incorporations or Article of Cooperation as the case may be, showing the original incorporators/organizers and the	



<p>Secretary's certificate for incumbent officers, together with the Certificate of Filing with the SEC/Certificate of Approval by the CDA</p> <p>6.3 Audited financial reports for the past three years preceding the date of project implementation. For NGO/PO which has been in operation for less than three years, financial reports for the years 1 operating and proof of previous implementation of similar projects</p> <p>6.4 Disclosure of other related business, if any</p> <p>6.5 Work and Financial Plan (WFP), and sources and Details of Proponent's Equity Participation in the Project</p> <p>6.6 Complete project proposal approved/signed by officers</p> <p>6.7 List and/or photographs of similar projects previously completed, if any, indicating the source of funds for implementation</p> <p>6.8 Sworn affidavit of the secretary of the NGO/PO that none of its incorporations, organizers, directors or officers in an agent of or related by consanguinity or affinity up to the fourth civil degree to the official of the agency authorized to process and/or approve MOA, and release funds</p> <p>7. Document showing that NGO/PO has equivalent to 20 percent of the total project cost, which shall be in the form of labor, land for the project site, facilities, equipment and the like, to be used in the project</p>	<p>Claimant NGO/PO</p>
---	------------------------



8. Certification from the Accountant that the previous cash advance granted to the NGO/PO has been liquidated, liquidation documents are post-audited and properly provisions:

- a. Project name, intended beneficiaries, benefits to be delivered, project cost estimates, brief description of project and its site/location;
- b. System and procedures to implement the project such as, but not limited to, procurement of goods and services by the NGO/PO and their distribution which should be documented and coordinated with the GO's authorized officials and the respective barangays;
- c. Time schedules for the releases of funds, periodic inspection/evaluation, reporting, monitoring requirements, date of commencement and date of completion (releases of funds after the initial fund transfer must be output-based, that is, subsequent fund releases must be dependent on 100% delivery of physical status of the project corresponding to the previous funds received by the NGO/PO;
- d. Submission of the required periodic financial and physical status reports (no subsequent fund transfer must be granted unless previous fund transfers have been liquidated and required physical status report has been submitted);
- e. Specific period to liquidate the funds granted to NGO/PO with the GO;
- f. In case of construction projects like school buildings, housing, and other similar structures, and acquisition of assets like vehicles and equipment, a stipulation of turnover of ownership of the infrastructure or fixed assets (in the

Municipal Accounting Office



procurement of any type of assets out of government funds, the NGO/PO shall conduct simple bidding or canvas to ensure the best terms and quality of purchase);

- g. In case the assets shall be owned by a specific beneficiary, a stipulation that a Deed of Donation shall be executed by the GO after the completion of the project;
- h. Monitoring and inspection of project implementation and verification of financial records and reports of the NGO/PO by the GO;
- i. Visitorial audit by the officials and personnel of the COA authorized to perform the audit under an approved office order;
- j. Institution of legal action by the GO against the defaulting NGO/PO which fails to complete a project covered by the MOA, or for material violation of the provisions of the MOA or of this Circular, and in any of these case, its subsequent disqualification from applying for another project in any other GO;
- k. In case of the dissolution of the recipient NGO/PO, voluntary or involuntary, the lien of the granting GO on its assets, in accordance with existing laws, to the extent of the unexpected or utilized portion of the fund;
- l. Maintenance by the NGO/PO of a separate savings/current account for each fund received from the GO; and
- m. The return by the NGO/PO to the granting GO of any amount not utilized to complete the project, including interest, if any.



9. Other relevant requirements under GPPB Resolution No. 12-2007 dated June 29, 2007				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for		1 minute	



	approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claims to the releasing section for release to claimant.</p>		<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.3.1.2 Implementation and Liquidation of Funds Released

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2C
Who may avail:	Accredited NGOs/POs



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>1. Final fund utilization report, indicating the summary of expenses and the status report of accomplishments, certified by the accountant, approved by the President/Chairman of the NGO/PO and verified by the internal auditor or equivalent official of the GO. (1 original, 1 duplicate/photocopy)</p>	<p>Municipal Accounting Office</p>
<p>2. Pictures of implemented projects.</p>	<p>Claimant NGO/PO</p>
<p>3. Inspection report and certificate of project completion issued by the GO authorized representative. (1 original, 1 duplicate/photocopy)</p>	<p>Mun. Engineering Office, MPDO</p>
<p>4. List of beneficiaries with their signatures signifying their acceptance/acknowledgement of the project/funds/goods/services received. (1 original, 1 duplicate/photocopy)</p>	<p>Claimant PO/NGO</p>
<p>5. Proof of verification by the GO officials of the validity of the documents submitted by the NGO/PO.</p>	<p>Sangguniang Bayan Office</p>
<p>6. OR issued by the granting GO acknowledging return by the NGO/PO of any unutilized/excess amount of cash advance, including interest, if any. (original, 1 duplicate/photocopy)</p>	<p>Municipal Treasury Office</p>
<p>7. List of equipment/vehicle procured by the NGO/PO out of the project funds indicating its brief description, date acquired, acquisition cost and final disposition. (1 original, 1 duplicate/photocopy)</p>	<p>Claimant NGO/PO</p>



8. Warranty for procurement of equipment and projects. (1 original, 1 duplicate/photocopy)		Suppliers/Contractors		
9. In case of dissolution of the recipient NGO/PO, in addition to the OR acknowledging return of utilized amount, copy of the vouchers paid by the GO to the NGO/PO. (2 duplicates/photocopies)		Municipal Accounting Office		
10. Liquidation Report. (1 original, 1 duplicate/photocopy)		Claimant NGO/PO		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details		3 minutes	



	<p>reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or Return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>		<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	

1.3.1.3 Staggered Release of Funds to NGO/PO

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2C
Who may avail:	Accredited NGOs/POs
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	



<p>1. Duly approved Schedule of Fund Release to NGO/PO. (1 original, 1 duplicate/photocopy)</p> <p>2. Interim Fund Utilization Report on the previous release certified by the NGO/PO's Accountant, approved by its President/Chairman and verified by the internal auditor or equivalent official of the GO showing a summary of expenses and a status report of accomplishment evidenced by pictures. (1 original, 1 duplicate/photocopy)</p> <p>3. List of beneficiaries of previous releases with their signatories signifying their acceptance/acknowledgement of the project funds/goods/services. (1 original, 1 duplicate/photocopy)</p>		<p>Claimant NGO/PO</p> <p>Claimant NGO/PO</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Submit disbursement voucher with supporting documents</p>	<p>1.0. Receive and assign tracking number</p>	<p>None</p>	<p>1 minute</p>	<p><i>Admin. Aide IV</i> MACCO</p>
	<p>1.2. Forward to pre-audit section</p>		<p>1 minute</p>	
<p>2. Wait for the pre-audit of documents</p>	<p>2.0 Pre-audit of claim:</p>	<p>None</p>	<p>1 minute</p>	<p><i>Admin. Officer IV</i> MACCO</p>
	<p>2.1. Check obligation and proper authorization of</p>			



	<p>disbursement</p> <p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if</p>		<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	complete and correct or return it to pre-audit section if documents are lacking or erroneous.		1 minute	
	3.3. Forward approved voucher claim to the releasing section for release to claimant.			
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.3.2 Transfer of Funds to Implementing Agencies

1.3.2.1 Transfer

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G
Who may avail:	NGAs/LGUs



CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Copy of MOA/Trust Agreement (1 original, 1 duplicate/photocopy)	Implementing Agency
2. Copy of Approved Program of Work (for infrastructure project) (1 original, 1 duplicate/photocopy)	Implementing Agency
3. Approved Projects Expenditures or Estimated Expenses indicating the project objective and expected output (for other projects) (1 original, 1 duplicate/photocopy)	Implementing Agency
<p>4. For Local Government Units (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:</p> <p>4.1 <i>In case of a reenacted budget:</i></p> <ul style="list-style-type: none"> - For new contracts entered into by the local chief executive for contractual obligations included in the previous year's annual and supplemental budget <p>4.2 <i>In case of the regularly enacted budget</i></p> <ul style="list-style-type: none"> - 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 <p>4.3 For purchase of goods and services which are neither specified nor encompassed within the regular personal service and maintenance operating expenses.</p>	Sangguniang Bayan Office
5. Certification by the Accountant that funds previously transferred to the	Municipal Accounting Office



<p>Implementing Agency (IA) has been liquidated, post audited and accounted for in the books. (1 original, 1 duplicate/photocopy)</p> <p>6. Copy of the OR issued by the IA to the municipality acknowledging receipt of funds transferred (for post-audit activities). (1 original, 1 duplicate/photocopy)</p>		Implementing Agency		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in		3 minutes	



	<p>the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.3.2.2 From Trust Fund to the General Fund for unspent balance/excess amount

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G
Who may avail:	Project Implementing Agency
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	



<ol style="list-style-type: none"> 1. Report of Receipt, Disbursement and Fund Balance certified by Accountant 2. Contract, which may be a MOA, Trust Agreement or Memorandum of Understanding governing the utilization of funds and disposition of any balance thereof after completion of the purpose of the funds transferred 3. Letter of IA to source Agency to transfer the unexpended balance to the General Fund duly approved by the Source Agency, if the disposition thereof has not been provided in the MOA, Trust Agreement or Memorandum of Understanding 		Municipal Accounting Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized		3 minutes	



	<p>signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant MACCO</i>



4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.4 Salary

1.4.1 Individual Claims

1.4.1.1 First Salary

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Newly elected officials and new employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	



<ol style="list-style-type: none"> 1. Certified true copy of duly approved Appointment (2 photocopies) 2. Assignment Order, if applicable (1 original, 1 duplicate/photocopy) 3. Certified true copy of Oath of Office (1 original, 1 duplicate/photocopy) 4. Certificate of Assumption (1 original, 1 duplicate/photocopy) 5. Statement of Assets, Liabilities and Net Worth (2 photocopies) 6. Approved DTR (1 original, 1 duplicate/photocopy) 7. Bureau of Internal Revenue (BIR) withholding certificates (Forms 1902 and 2305) (2 duplicates/photocopies) 8. Payroll Information on New Employee (PINE) (for agencies with computerized payroll system) DTR (1 original, 1 duplicate/photocopy) 9. Authority from the claimant and identification documents, if claimed by person other than the payee (1 original, 1 duplicate/photocopy) 	<p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Office where the claimants is assigned</p> <p>Municipal Accounting Office</p> <p>Claimant</p> <p>Municipal Mayor's Office - HRMO</p> <p>Claimant</p>
<ol style="list-style-type: none"> 10. Clearance from money, property and legal accountabilities from the previous office. (1 original, 1 duplicate/photocopy) 11. 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 	<p>Previous employer</p> <p>Previous employer</p>



duly verified by the assigned auditor thereat. (1 original, 1 duplicate/photocopy)				
12. BIR Form 2316 (Certificate of Compensation Patient/Tax Withheld). (1 original, 1 duplicate/photocopy)		Previous employer		
13. Certificate of Available Leave Credits (1 original, 1 duplicate/photocopy)		Previous employer		
14. Service record (1 original, 1 duplicate/photocopy)		Previous employer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized		3 minutes	



	<p>signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant MACCO</i>
4. Receive approved voucher claim.	4. Record release or return of	None	1 minute	<i>Admin. Aide IV MACCO</i>



	documents to claimant.			
TOTAL		None	14 minutes	

1.4.1.2 Salary (if deleted from the payroll)

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Elected officials and permanent employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Approved DTR	Municipal Mayor's Office - HRMO



(1 original, 1 duplicate/photocopy) 2. Notice of assumption (1 original, 1 duplicate/photocopy) 3. Approved Application for Leave (2 duplicates/photocopies) 4. Office Clearance (1 original, 1 duplicate/photocopy) 5. Medical Certificate, if on sick leave for five days or more (1 original, 1 duplicate/photocopy)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates,		3 minutes	



	<p>authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant MACCO</i>



4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.4.2.1 Salary of Casual/Contractual Personnel

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Persons who are in Casual, Job Order and Contract of Service Status
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<input type="checkbox"/> <i>For accredited agencies by the CSC (for first claim)</i>	



<p>1. Certified true copy of the pertinent contract/appointment/job order (2 photocopies)</p> <p>2. Copy of the ROPA of the pertinent contract/appointment marked received by the CSC (2 photocopies)</p> <p>3. Certification by the Local Chief Executive (LCE), that the employment/hiring is still within the Personal Services (PS) limitation prescribed under Section 325(a) of RA No. 7160 (1 original, 1 duplicate/photocopy)</p> <p>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) (1 original/1 duplicate/photocopy)</p> <p>5. Accomplishment Report (1 original, 1 duplicate/photocopy)</p> <p>6. Approved DTR (2 copies)</p>		<p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	



<p>2. Wait for the audit of documents</p>	<p>2.0 Pre-audit of claim:</p> <p>2.1. Check obligation and proper authorization of disbursement</p> <p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or</p>	<p>None</p>	<p>1 minute</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	<p><i>Admin. Officer IV</i> MACCO</p>
---	--	-------------	--	--



	erroneous supporting documents.			
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.4.3 Salary Differentials due to Promotion and/or Step Increment

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Municipal officials and employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Certified true copy of approved appointment in case of promotion or Notice of Salary Adjustment in case of step increment/salary increase.	Municipal Mayor's Office - HRMO



<p>(1 original, 1 duplicate/photocopy)</p> <p>2. Certificate of Assumption to duty. (1 original, 1 duplicate/photocopy)</p> <p>3. Approved DTR or certification that the employee has not incurred leave without pay. (1 original, 1 duplicate/photocopy)</p> <p>4. 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 RA No. 7160. (1 original, 1 duplicate/photocopy)</p>		<p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness		3 minutes	



	<p>of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if</p>	None	<p>3 minutes</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



	documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.4.4 Last Salary

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Municipal officials and employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Clearance from money, property and legal accountabilities (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office - HRMO
2. Approved DTR	Claimant



(1 original, 1 duplicate/photocopy)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	



	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO



TOTAL	None	14 minutes	
--------------	-------------	-------------------	--

1.4.5 Salary due to heirs of deceased employee

Office or Division:	Municipal Accounting Office	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen	
Who may avail:	Legal heirs of deceased employee	
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	
1. Same requirements as those for last salary	Municipal Mayor's Office - HRMO	
2. Additional requirements:	Municipal Local Civil Registry Office	



<p>2.1. Death Certificate authenticated by National Statistics Office (NSO) (1 original, 1 duplicate/photocopy)</p> <p>2.2. Marriage Contract authenticated by NSO, if applicable (1 original, 1 duplicate/photocopy)</p> <p>2.3. Birth Certificates of surviving legal heirs authenticated by NSO</p> <p>2.4. Designation of next-of-kin (1 original, 1 duplicate/photocopy)</p> <p>2.5. Waiver of right of children 18 years old and above (1 original, 1 duplicate/photocopy)</p>	<p>Municipal Local Civil Registry Office</p> <p>Municipal Local Civil Registry Office</p> <p>Municipal Mayor's Office - HRMO</p> <p>Municipal Mayor's Office - HRMO</p>			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Submit disbursement voucher with supporting documents</p>	<p>1.0. Receive and assign tracking number</p> <p>1.2. Forward to pre-audit section</p>	<p>None</p>	<p>1 minute</p> <p>1 minute</p>	<p><i>Admin. Aide IV</i> MACCO</p>
<p>2. Wait for the audit of documents</p>	<p>2.0 Pre-audit of claim:</p> <p>2.1. Check obligation and proper authorization of disbursement</p> <p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and</p>	<p>None</p>	<p>1 minute</p> <p>1 minute</p> <p>3 minutes</p>	<p><i>Admin. Officer IV</i> MACCO</p>



	<p>supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.5 Maternity Leave

Republic Act No. 11210 and its Implementing Rules and Regulations prescribe the guidelines on Maternity Leave.

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Female municipal officials and employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Certified true copy of approved application for leave	Mayor's Office (HR Section)



(2 duplicates/photocopies) 2. Certified true copy of maternity leave clearance (2 duplicates/photocopies) 3. Medical certificate for maternity leave (1 original, 1 duplicate/photocopy) 4. Salary Payroll 5. Payroll Register (hard and soft copy) 6. Letter to the Bank to credit employees' account of their salaries or other claims 7. Validated deposit slips		Mayor's Office (HR Section) Health Office Accounting Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness		1 minute	



	<p>of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if</p>	None	<p>3 minutes</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



	documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	13 minutes	

1.6 Allowance, Honoraria and Other Forms of Compensation

1.6.1 Personnel Economic Relief Allowance (PERA)

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Municipal officials and employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Same requirements as those for payment of salaries (1.4.1.1)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number 1.2. Forward to pre-audit section	None	1 minute 1 minute	<i>Admin. Aide IV</i> MACCO
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim: 2.1. Check obligation and proper authorization of disbursement 2.2. Check completeness of supporting documents. 2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents. 2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to	None	1 minute 1 minute 3 minutes 1 minute	<i>Admin. Officer IV</i> MACCO



	claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.6.2 Representation and Transportation Allowance (RATA)

Office or Division:	Municipal Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G	
Who may avail:	Municipal officials and employees (SG-22 and above)	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	<i>For Individual Claims</i> <ol style="list-style-type: none"> 1. Copy of office order/Appointment (1st payment) (1 original, 1 duplicate/photocopy) 2. Certificate of Assumption (1st payment) 	Municipal Mayor's Office - HRMO Municipal Mayor's Office - HRMO



<p>(1 original, 1 duplicate/photocopy)</p> <p>3. Certificate that the official/employee did not use government vehicle and is not assigned any government vehicle. (1 original, 1 duplicate/photocopy)</p> <p>4. Certificate or evidence of service rendered or approved DTR. (1 original, 1 duplicate)</p> <p>5. Certificate 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). (1 original, 1 duplicate/photocopy)</p> <p><i>For General Claims</i></p> <p>1. RATA Payroll (1 original, 1 duplicate)</p> <p>2. Payroll Register (hard and soft copy).</p> <p>3. Letter to the Bank to credit employees' account of their RATA claims, if applicable.</p> <p>4. Validated deposit slip, if applicable.</p>		<p>Claimant</p> <p>Claimant</p> <p>Municipal Mayor's Office</p> <p>Municipal Accounting Office</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			



	<p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.3. Forward approved voucher claim to the releasing section for release to claimant.			
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.6.3 Clothing/Uniform Allowance

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Municipal officials and employees
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<i>For Individual Claims</i>	
1. Certified true copy of approved appointment of new employees. (2 duplicates/photocopies)	Municipal Mayor's Office – HRMO
2. Certificate of assumption of new employees.	Municipal Mayor's Office - HRMO



(1 original, 1 duplicate/photocopy) 3. Certificate of non-payment from previous agency, for transferees. (1 original, 1 duplicate/photocopy) <i>General Claims</i> 1. Clothing/Uniform Allowance Payroll (1 original, 1 duplicate/photocopy) 2. Payroll Register (hard and soft copy) 3. Letter to the Bank to credit employees' account of their salaries or other claims. 4. Validated deposit slips.		Municipal Mayor's Office - HRMO Claimant's Previous employer Municipal Accounting Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents.			



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.3. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	

1.6.4 Subsistence, Laundry Allowance

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Public Health Workers and Public Social Workers
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Payroll of personnel entitled to claim subsistence, laundry and quarters allowance. (1 original, duplicate/photocopy)	Municipal Accounting Office
2. Approved DTR. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office-HRD



3. Authority to collect (for initial claim). (1 original, 1 duplicate/photocopy)		Municipal Mayor's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	Admin. Aide IV MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		Admin. Officer IV MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting		1 minute	



	documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.6.5 Productivity Incentive Allowance (PIB)

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Municipal officials and employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<i>For Individual Claims</i> 1. Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office – HRMO



<p>2. Certification from the legal office that employee has no administrative charge. (1 original, 1 duplicate/photocopy)</p> <p><i>General Claims</i></p> <p>1. PIB Payroll (1 original, 1 duplicate/photocopy)</p> <p>2. List of personnel who were suspended either preventively or as 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) (1 original, 1 duplicate/photocopy)</p> <p>3. List of personnel dismissed within the year (1 original, 1 duplicate/photocopy)</p> <p>4. List of personnel on Absent Without Official Leave (AWOL) (1 original, 1 duplicate/photocopy)</p> <p>5. Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory. (1 original, 1 duplicate/photocopy)</p> <p>6. Payroll register (hard and soft copy).</p> <p>7. Letter to the bank to credit employees' account of their PIB claims.</p> <p>8. Validated deposit slips.</p>		<p>Municipal Mayor's Office -Legal Office Section</p> <p>Municipal Accounting Office</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Accounting Office</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number 1.2. Forward to pre-audit section	None	1 minute 1 minute	<i>Admin. Aide IV</i> MACCO
2. Wait for the audit of documents	2.0 Pre-audit of claim: 2.1. Check obligation and proper authorization of disbursement 2.2. Check completeness of supporting documents. 2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents. 2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.	None	1 minute 1 minute 3 minutes 1 minute	<i>Admin. Officer IV</i> MACCO
3. Wait for the approval of	3.0. Review	None	3 minutes	<i>Mun. Accountant</i> MACCO



3. Notice of award to the winning bidder of procurement activity being claimed (2 photocopies)		BAC Secretariat		
4. Certification that the procurement involves competitive bidding (1 original, 1 duplicate/photocopy)		BAC Secretariat		
5. Attendance sheet listing names of attendees to the BAC meeting (2 photocopies)		BAC Secretariat		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check		3 minutes	



	<p>correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	None	<p>3 minutes</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



	3.3. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	

1.6.6.2 Governing Boards of Collegial Bodies

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G
Who may avail:	Municipal Officials and employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Appointment / designation as member of the Board (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
2. Certification that the claimant is not an appointee to a regular position in the governing board of the collegial body who receives salaries, regular allowances and other benefits	Claimant



(1 original, 1 duplicate/photocopy)				
3. Minutes of meeting and Attendance Sheet as certified by the Board Secretary (1 original, 1 duplicate/photocopy)		Board Secretary		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	



	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant MACCO</i>
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.6.6.3 Lecturer/Coordinator

Office or Division:	Municipal Accounting Office	
Classification:	Complex	
Type of Transaction:	G2C – Government to Client	
Who may avail:	Lecturers, resource persons, coordinators, facilitators	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Office Order (1 original, 1 duplicate/photocopy)	
	2. Plan/Program of Activities (1 original, 1 duplicate/photocopy)	Claimant
	3. Accomplishment Report/Certificate of completion of programmed activities (1 original, 1 duplicate/photocopy)	Claimant



<p>4. Authority to collect honoraria (1 original, 1 duplicate/photocopy)</p> <p>5. Certificate of acceptance by the Agency Head of the deliverable/project output (1 original, 1 duplicate/photocopy)</p>		Municipal Mayor's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	



	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant MACCO</i>
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.6.6.4 Special Projects

Office or Division:	Municipal Accounting Office	
Classification:	Complex	
Type of Transaction:	G2G – Government to Government	
Who may avail:	Municipal officials and employees	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Performance evaluation plan formulated by project management used as basis for rating the performance of members. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
	2. Office Order designating members of the special projects. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office



<p>3. Terms of Reference. (1 original, 1 duplicate/photocopy)</p> <p>4. Certificate of completion of project deliverables. (1 original/1 duplicate/photocopy)</p> <p>5. Special Project Plan. (1 original, 1 duplicate/photocopy)</p> <p>6. Authority to collect honoraria. (1 original, 1 duplicate/photocopy)</p> <p>7. Certificate of acceptance by the agency head of the deliverables per project component. (1 original, 1 duplicate/photocopy)</p>		<p>Municipal Mayor's Office</p> <p>MPDO/MEO</p> <p>MPDO/MEO</p> <p>Municipal Mayor's Office</p> <p>Municipal Mayor's Office</p>			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
<p>1. Submit disbursement voucher with supporting documents</p>	<p>1.0. Receive and assign tracking number</p>	<p>None</p>	<p>1 minute</p>	<p><i>Admin. Aide IV</i> MACCO</p>	
	<p>1.2. Forward to pre-audit section</p>		<p>1 minute</p>		
<p>2. Wait for the pre-audit of documents</p>	<p>2.0 Pre-audit of claim:</p>	<p>None</p>	<p>1 minute</p>	<p><i>Admin. Officer IV</i> MACCO</p>	
	<p>2.1. Check obligation and proper authorization of disbursement</p>				<p>1 minute</p>
	<p>2.2. Check completeness of supporting documents.</p>				<p>1 minute</p>
	<p>2.3. Check</p>		<p>3 minutes</p>		



	<p>correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	None	<p>3 minutes</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO



	3.3. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	

1.6.6.5 Science and Technology Activities

Office or Division:	Municipal Accounting Office		
Classification:	Simple		
Type of Transaction:	G2G – Government to Government		
Who may avail:	All		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
1. Office Order			
2. Plan/Program of Activities			
3. Accomplishment Report/Certificate of completion of programmed activities.			
4. Authority to collect honoraria.			



5. Certificate of acceptance by the Agency Head of the deliverables/project output.				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting		1 minute	



	documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.6.7 Hazard Duty Pay

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Public Health Workers and Public Social Workers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Duly accomplished daily time record of employees or travel report (1 original, 1 duplicate/photocopy)				
2. Accomplishment Report (1 original, 1 duplicate/photocopy)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number 1.2. Forward to pre-audit section	None	1 minute 1 minute	<i>Admin. Aide IV</i> MACCO
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim: 2.1. Check obligation and proper authorization of disbursement 2.2. Check completeness of supporting documents. 2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents. 2.4. Forward voucher with	None	1 minute 1 minute 3 minutes 1 minute	<i>Admin. Officer IV</i> MACCO



	supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.6.8 Longevity Pay

Office or Division:	Municipal Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G – Government to Government	
Who may avail:	Municipal Officials and employees	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Service Record (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office - HRMO
	2. Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office - HRMO



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting		1 minute	



	documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.6.9. Overtime Pay

Office or Division:	Municipal Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G – Government to Government	
Who may avail:	Municipal employees	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Overtime authority stating the necessity and urgency of the work to be done, and the duration of overtime work. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
	2. Overtime work program (1 original, 1 duplicate/photocopy)	Particular Office who would work overtime Claimant



<p>3. Quantified Overtime accomplishment duly signed by the employee and supervisor. (1 original, 1 duplicate/photocopy)</p> <p>4. Certificate of service or duly approved DTR. (1 original, 1 duplicate/photocopy)</p>		Claimant		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents.			
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	



	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.3. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.7 Mid and Year-End Bonus (YEB) and Cash Gift (CG)

Office or Division:	Municipal Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G – Government to Government	
Who may avail:	Municipal officials and employees	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Certification of satisfactory work performance in the immediately rating period, or the applicable performance appraisal period. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office- HRMO
	2. Certificate of service or duly approved DTR	Municipal Mayor's Office- HRMO



(1 original, 1 duplicate/photocopy)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting		1 minute	



	documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.8 Retirement Benefits

Office or Division:	Municipal Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G – Government to Government	
Who may avail:	Retired employees	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1.	Updated Service record indicating the number of days on leave without pay and/or certification issued by the Human Resources Office (HRO) that the retiree did not incur any leave of absence without pay. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office - HRMO



2. Retirement Application. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office - HRMO
3. Office clearance from money/property accountability & administrative/criminal liability. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office - HRMO
4. Statement of Assets and Liabilities (1 original, 1 duplicate/photocopy)	Claimant
5. Retirement Gratuity Computation. (1 original, 1 duplicate/photocopy)	GSIS
6. Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (Anti-Graft RA No. 3019). (1 original, 1 duplicate/photocopy)	Claimant
7. Employee's letter of retirement duly accepted by Agency head. (1 original, 1 duplicate/photocopy)	Claimant
8. Death certificate authenticated by Philippine Statistics Authority (PSA), if applicable. (1 original, 1 duplicate/photocopy)	PSA
9. Marriage contract authenticated by PSA, if applicable (1 original, 1 duplicate/photocopy)	PSA
10. Birth certificate of all surviving legal heirs authenticated by NSO. (1 original, 1 duplicate/photocopy)	PSA
11. Designation of next-of-kin. (1 original, 1 duplicate/photocopy)	Claimant
12. Waiver of rights of children 18 years old and above. (1 original, 1 duplicate/photocopy)	Claimant
	Claimant



13. 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, 1 duplicate/photocopy)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal		1 minute	



	Accountant for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.9 Terminal Leave Benefits

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G
Who may avail:	Retired, Resigned, Terminated Municipal Officials and Employees
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE



1. Office Clearance from money, property and legal accountability (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office-HRMO
2. Certified photocopy of employees leave card as at last date of service /Certificate of leave credits issued by the Human Resources Management Office (HRMO). (2 photocopies)	Municipal Mayor's Office-HRMO
3. Approved leave application. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office-HRMO
4. Complete service record. (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office-HRMO
5. Statement of Assets, Liabilities and Net Worth (SALN). (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office-HRMO
6. 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)	Municipal Mayor's Office-HRMO
7. Computed terminal leave benefits duly signed/certified by the accountant. (1 original, 1 duplicate/photocopy)	Municipal Accounting Office

1.10 Monetization of Earned Leave Credits

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government



Who may avail:	All official (former) obligations with	Employees (permanent, casual, temporary or		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Approval leave duplicate (photocopy) with leave credit balance certified by Head of Agency/Office. There is no pending case/prosecution or prosecution against him/her (RA No. 3010). 2. Request for leave covering more than (1 original, 1 duplicate/photocopy) of Agency. 10. (2 duplicate/photocopies) employee's letter of resignation duly accepted by the Head of Agency. 3. For Health Center (1 original, 2 duplicates/photocopies) 3.1. Clinical abstract/medical certificate authenticated by PSA 11. Marriage contract authenticated by PSA (1 original, 1 duplicate/photocopy) 12. Birth certificates of all surviving legal heirs authenticated by PSA 3.2. Designation of next of kin, typhoons, fire, etc. 14. Waiver of rights of children 18 years old and above		Municipal Mayor's Office – HRMO Claimant Municipal Mayor's Office – HRMO Claimant Health Center or any Health facility Barangay Hall		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit document supporting documents	1.0. Receive and assign tracking number 1.2. Forward to pre-audit section	None	1 minute 1 minute 1 minute	Admin. Officer IV MACCO
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim: 2.1. Check obligation and proper	None	1 minute	Admin. Officer IV MACCO



<p>2. Wait for the pre-audit of documents</p>	<p>2.0 Pre-audit of claim: disbursement</p> <p>2.1. Check obligation and completeness of supporting documents.</p> <p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of signature and other details reflected in the voucher with supporting documents to the Municipal Accountant</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or</p>	<p>None</p>	<p>1 minute</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<p>Admin. Officer IV MACCO</p>
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review prepared vouchers.</p> <p>3.1. Sign approval of voucher</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p>Mun. Accountant MACCO</p>



3. Wait for the approval of Voucher.	<p>3.0. Review completed and voucher or return it to</p> <p>3.1. Sign approval section after documents are complete and correct. return it to</p> <p>3.3. Forward approved vouchers to the checking or releasing section for release to approved</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release to the return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.11 Loyalty Cash Award/Incentive

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Municipal officials and employees
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<p><i>For individual Claims</i></p> <ol style="list-style-type: none"> 1. Service Record (1 original, 1 duplicate/photocopy) 2. Certificate of non-payment from previous office (for transferee) (1 original, 1 duplicate/photocopy) 3. 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 (1 original, 1 duplicate/photocopy) <p><i>For General Claims</i></p> <ol style="list-style-type: none"> 1. Loyalty Cash Award/Incentive Payroll (1 original, 1 duplicate/photocopy) 2. Payroll Register (hard and soft copy) 3. Letter to the Bank to credit employees' account of their salaries or other claims <p><input type="checkbox"/> Deposit slips</p>	<p>Municipal Mayor's Office – HRMO</p> <p>Previous employer</p> <p>Municipal Mayor's Office – HRMO</p> <p>Municipal Accounting Office</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant		1 minute	



	for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.12 Collective Negotiation Agreement (CNA) Incentive

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Municipal officials and employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ol style="list-style-type: none"> 1. Resolution signed by both parties incorporating the guidelines/criteria for granting CNA incentive. (1 original, 1 duplicate/photocopy) 2. Comparative statement of DBM approved level of operating expenses and actual operating expenses. (1 original, 1 duplicate/photocopy) 3. Copy of CNA. 4. Certificate issued by the Head of the Agency on the total amount of unencumbered saving generated from cost-cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement. (1 original, 1 duplicate/photocopy) 5. Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year. (1 original, 1 duplicate/photocopy) 				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO



	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None		Admin. Officer IV MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	



3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.3. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.13 Other Expenditures

1.13.1 Utility Expenses

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B			
Who may avail:	Business Establishments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Statement of Account/Bill (1 original, 1 duplicate/photocopy)		Business Establishment where services or goods was availed.		
2. Invoice/Official Receipt or machine validated statement of account (for post audit activities) (1 original, 1 duplicate/photocopy)		Business Establishment where services or goods was availed.		
3. Certification by Agency Head or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls. (1 original, 1 duplicate/Photocopy)		Municipal Mayor's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre- audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			



	<p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.13.2 Extraordinary and Miscellaneous Expenses

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	Local Chief Executive			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Invoices/receipts (1 original, 1 duplicate/photocopy)		Establishment where expense was incurred		
2. Other supporting documents as are necessary depending on the nature of expense charged (1 original, 1 duplicate/photocopy)		Establishment where expense was incurred		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents.			



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant MACCO</i></p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved Voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14 Procurement

1.14.1 Procurement through Public Bidding

Basic Requirements for all types of procurement through public bidding

- Authenticated photocopy of the approved APP and any amendment thereto
- Approved contract supported by the following documents which are required under COA Circular No. 20019-001 dated February 28, 20015 to be submitted to the Auditor's Office within five days from the execution of the contract:
 - o Invitation to Apply for Eligibility to Bid
 - o Letter of Intent
 - o Results of Eligibility Check/Screening
 - o 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 of 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.
 - o Minutes of Pre-Bid Conference, [Approved Budget for Contract (ABC) 1.0 million and above]
 - o Agenda and/or Supplemental Bulletins, if any
 - o Bidders Technical and Financial Proposals
 - o Minutes of Bid Opening
 - o Abstract of Bids
 - o Post-Qualification Report of Technical Working Group
 - o BAC Resolution declaring winning bidder
 - o Notice of Post Qualification
 - o BAC Resolution recommending approval and approval by the Head of the Procuring Entity of the Resolution of the BAC recommending award of contract
 - o Notice of Award
 - o Performance Security
 - o Program of Work and Detailed Estimates
 - o Notice to Proceed, indicating the date of receipt by the contractor
 - o Detailed Breakdown of the ABC
 - o Copy of the Approved PERT/CPM Network Diagram and detailed computations of contract time
 - o Detailed Breakdown of the Contract Cost:
 - Including the detailed breakdown of estimates and/or unit cost analysis/derivation for each work item expressed in volume/area/lump sum/lot for infrastructure projects



- Indicating the following, among others, for consultancy services:
 - Schedule of basic rates certified by the consultant with a sworn statement
 - Derivation of the billing factor/multiplier certified by the consultant with a sworn statement
 - Detailed breakdown of reimbursable costs based on agreed fixed rates and actual costs
 - Indicating costs and dates of acquisition of the equipment, quantities and cost of materials, spare parts, and supplies furnished by the contractor for janitorial/security/maintenance services
 - Indicating the monthly lease payment and period of lease for lease contracts
- Copy of Advertisement of Invitation to Bid/Request for Expression of interest
 - o Newspaper clippings of advertisement (ABC 5.0 million and above for infrastructure, 2.0 million and above for goods, and 1.0 million or four months' duration and above for consulting services)
 - o Printout copy of advertisement posted in PhilGEPS
 - o Certification from the Head of BAC Secretariat on the posting of advertisement at conspicuous places
 - o Printout copies of advertisement posted in agency website, if any
 - Documentary requirements under Section 23.1 and 25.2 for infrastructure project, 23.1 and 25.2a for goods and 24.1 and 25.2c for consulting services, of the Revised IRR of RA No. 9184
 - Minutes of Pre procurement Conference for projects costing above 5.0 million for infrastructure, 2.0 million and above for consulting services
 - Bid Evaluation Report
 - Ranking of short listed bidders for consulting services
 - Post Qualification Evaluation Report
 - Printout copy of posting of Notice of Award, notice to Proceed and Contract of award in the PhilGEPS
 - 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:
 - o In the case of a reenacted budget:
 - For new contracts entered in generic terms, such as infrastructure projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation system projects, reclamation projects, or roads and bridges
 - For purchase of goods and services which are neither specified nor encompassed within the regular personal services and maintenance operating expenses
 - 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



- Request for purchase or requisition of supplies, materials and equipment duly approved by proper authorities

1.14.1.1 Infrastructure

Documentary requirements common to all infrastructure transactions

- Letter request from contractors for advance/progress/final payment or for substitution in case of release of retention money
- Common to progress/final payments
 - Statement of Work Accomplished/Progress Billing
 - Inspection Report by the Agency's Authorized Engineer
 - Results of Test Analysis, if applicable
 - Statement of Time Elapsed
 - Monthly Certificate of payment
 - Contractor's Affidavit on payment of laborers and materials
 - Pictures, before, during and after construction of items of work especially the embedded items
 - Photocopy of vouchers of all previous payments
 - Certificate of completion



1.14.1.1.1 Advance Payment

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Contractors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee		Insurance Company		
2. Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the audit review and in the technical evaluation thereof.		Municipal Engineering Office and Municipal Planning Development Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents.			



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>	None	<p>3 minutes</p> <p>1 minute</p>	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	None	<p>3 minutes</p> <p>1 minute</p>	<i>Mun. Accountant MACCO</i>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14.1.1.2 Variation Order/Change Order/Extra Work Order

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Contractors
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><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 the changes in the contract:</i></p> <ol style="list-style-type: none"> 1. Copy of Approved Change Order (CO)/Extra Work Order (EWO) 2. Copy of the approved original plans indicating the affected portion(s) of the project and duly revised plans and specifications, if applicable, indicating the changes made which shall be color coded 3. Copy of the agency's report establishing the necessity/justification(s) for the need of 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 inspection; (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 	<p>Municipal Engineering Office and Municipal Planning and Development Office</p>



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 corresponding detailed computations for the additional/deductive time for the subject Change Order/Extra Work Order
5. Copy of the approved detailed breakdown of contract cost for the variation order
6. Copy of the COA Technical Evaluation Report for the original contract
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
8. Additional performance security in the prescribed form and amount if variation order exceeds 10 percent of the original contract cost
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



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant		1 minute	



	for approval or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant MACCO</i>
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14.1.1.3 Progress Payment

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who May Avail:	Contractors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	



	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	
3. Wait for the approval of Voucher.	3.0. Review pre-audited voucher: 3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous. 3.2. Forward approved voucher claim to the releasing section for release to claimant.	None	3 minutes 1 minute 1 minute	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.14.1.1.4 Final Payment

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Contractors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ol style="list-style-type: none"> 1. As-Built plans 2. Warranty security 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] 4. Copy of turn over document/transfer of project and facilities such as motor vehicle, laptops, other equipment and furniture included in the contract to concerned government agency 		<p>Municipal Engineering Office and Municipal Planning and Development Office</p> <p>Municipal Mayor's Office – Supply Section</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.14.1.1.5 Release of Retention Money

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Contractors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Any security in the form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand		Insurance Company		
2. Certification from the end-user that the project is completed and inspected		Barangay where the project is implemented		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents.			



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14.1.2 Consulting Services

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B			
Who may avail:	Consultancy Services			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<input type="checkbox"/> <i>Additional documents under Annex D of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract:</i> <ul style="list-style-type: none"> o If not in the Terms of Reference, appropriate approved documents indicating the expected outputs/deliverables o Copy of the Approved Manning Schedule indicating the names and positions of the consultants and staff and the extent of their participation in the project o Copy of the curriculum vitae of the consultants and staff 				
<input type="checkbox"/> Letter request for payment from the consultant				
<input type="checkbox"/> Approved Consultancy Progress/Final Reports, and/or output required under the contract				
<input type="checkbox"/> Progress/Final Billing				
<input type="checkbox"/> Contract of Infrastructure Projects subject of Project Management Consultancy Services				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO



	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	<p>2.0 Pre-audit of claim:</p> <p>2.1. Check obligation and proper authorization of disbursement</p> <p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>	None	<p>1 minute</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	<p><i>Admin. Officer IV</i> MACCO</p>



3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.14.1.3 Goods

1.14.1.3.1 Supplies, Materials, Equipment and Motor Vehicle

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Public businesses (suppliers)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><input type="checkbox"/> <i>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:</i></p> <ul style="list-style-type: none"> o Certificate of Exclusive Distributorship, if applicable o Samples and brochures/photographs, if applicable o For imported items: <ul style="list-style-type: none"> - Consular Invoice/Pro-forma invoice of the foreign supplier with the corresponding details - Home Consumption Value of the items - Breakdown of the expenses incurred in the Importation <p><input type="checkbox"/> Original copy of Dealer/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><input type="checkbox"/> Results of Test Analysis, if applicable</p> <p><input type="checkbox"/> Tax receipts from the Bureau of Customs of the BIR indicating the exact specifications and/or serial number of the equipment procured by the government as proof of payment of all</p>	



taxes and duties due on the same equipment, supplied or sold to the government [Administrative Order (AO) No. 200 dated November 21, 1990]

- Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of Agency or his authorized representative.
- For equipment, Property Acknowledgement Receipt
- 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
- Request for purchase of supplies, materials and equipment duly approved by proper authorities
- In case of motor vehicles, (AO No. 233 dated August 1, 2008) authority to purchase from:
 - o Agency head and Secretary of DBM, or OP depending on the type of vehicle being provided (Section 7 and 9)
 - o Local Chief Executives, including Punong Barangay, for types of vehicles 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 (Section 7 to 9)



<input type="checkbox"/> For procurement of drugs and medicines <ul style="list-style-type: none"> o Certificate of product registration from Food and Drug Administration (FDA) o Certificate of good manufacturing practice from FDA o Batch Release Certificate from FDA o If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items 				
<input type="checkbox"/> 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				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14.1.4 Repair and Maintenance of Equipment and Motor Vehicle

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B			
Who may avail:	Motor Vehicle Repair Shops			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<input type="checkbox"/> <i>Additional documents under Annexes Q and R of COA Memorandum No. 2005-027 dated February 28, 2005 required to be submitted to the Auditor's Office within five days from the execution of the contract:</i> <ul style="list-style-type: none"> o 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 o Report of waste materials o Copy of document indicating the history of repair <input type="checkbox"/> Post-inspection reports <input type="checkbox"/> Warranty Certificate <input type="checkbox"/> Request for payment <input type="checkbox"/> Bill/Invoices <input type="checkbox"/> Certificate of Acceptance <input type="checkbox"/> Pre-repair inspection reports <input type="checkbox"/> 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				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO



	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	<p>2.0 Pre-audit of claim:</p> <p>2.1. Check obligation and proper authorization of disbursement</p> <p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>	None	<p>1 minute</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	Admin. Officer IV MACCO



3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.14.1.5 Advertising Expenses

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G, G2B, G2C			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Bill/Statement of Account 2. Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio commercial				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details		3 minutes	



	<p>reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		1 minute	
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	



4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	
TOTAL		None	14 minutes	



1.14.2 Procurement through Alternative Modes

Basic Requirements Common to All Purchases under alternative mode

- 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:
 - o Purchase Order/Letter Order/Contract, duly approved by the official concerned and accepted by the supplier (date of acceptance must be clearly indicated, 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 order/contract)
 - o Proof of posting of invitation or request for submission of price quotation in the PhilGEPS website, website of the procuring agency, if available, 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
 - o 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
 - o 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
 - o 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
- Approved Procurement Plan
- Request for purchase or requisition of supplies, materials and equipment, duly approved by proper authorities
- 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
- 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 item is for stock
- Approval by the HOPE or his duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC
- Statement of the prospective bidder that it is not blacklisted or barred from bidding by the Government or any of its agencies, offices, corporations or LGUs.
- Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity or affinity up to the third civil degree



1.14.2.1 Limited Source Bidding

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2B
Who may avail:	Business Establishments/Suppliers
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<input type="checkbox"/> <i>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:</i> <ul style="list-style-type: none"> o 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 o Winning bidder's offer or proposal o Abstract of bids showing the most responsive and complying bidder from among the other bidders who participated in the bidding o Notice of Award <input type="checkbox"/> Documentary requirements under Section 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 <input type="checkbox"/> 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 <input type="checkbox"/> Bid security (required under Section 54.4 IRR-A, RA No. 9184)	



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.		1 minute	



3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.14.3.1 Direct Contracting

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Establishments/Suppliers
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><input type="checkbox"/> <i>Specific requirements 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:</i></p> <ul style="list-style-type: none"> o Copy of letter to selected manufacturer/supplier/distributor to submit a price quotation and conditions of sale o 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 o Certification from the agency authorized official that there are no sub-dealers selling at lower prices and from which no suitable substitute can be obtained at more advantageous terms to the government o Certification of the BAC in case of procurement of critical plant components and/or to maintain certain standards 	



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents.		1 minute	
	2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.		3 minutes	
	2.4. Forward voucher with supporting documents to the Municipal Accountant for approval		1 minute	



	or return it to claimant for lacking or erroneous supporting documents.			
3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.14.3.1.1 Repeat Order

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Business Establishments/Suppliers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<input type="checkbox"/> <i>Specific requirements to be submitted within five working day from the execution of the contract as required under COA Circular No. 2009-001 dated February 12, 2009:</i> <ul style="list-style-type: none"> o Copy of the original contract used as basis for repeat order indicating that the original contract was awarded through public bidding o Certification from the Purchasing Department /Office that the supplier has complied with all the requirements under the original contract 		Municipal Mayor's Office - BAC		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			



	<p>2.2. Check completeness of supporting documents.</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14.4 Shopping

Office or Division:		Municipal Accounting Office		
Classification:		Simple		
Type of Transaction:		G2B		
Who may avail:		Business Establishments/Suppliers		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p><i>Specific requirements to be submitted within five working days from the execution of the contract as required under COA Circular NO. 2009-001 February 12, 2009:</i></p> <ol style="list-style-type: none"> 1. Price quotations from at least three bonafide and reputable manufacturers/suppliers/distributors 2. Abstract of canvass 		Municipal Mayor's Office - BAC		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	Admin. Aide IV MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None		Admin. Officer IV MACCO
	2.1. Check obligation and proper authorization of disbursement		1 minute	
	2.2. Check completeness of supporting documents		1 minute	



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant MACCO</i></p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.14.4 Negotiated Procurement

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Establishments/Suppliers
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p><i>Specific requirements to be submitted within five working days from the execution of the contract as required under COA Circular NO. 2009-001 February 12, 2009:</i></p> <ul style="list-style-type: none"> In cases of two failed biddings, emergency cases, take-over of contract and small value procurement 1.1 Price quotation/bids/final offers from at least be three invited suppliers 1.2 Abstract of submitted Price Quotation 1.3 BAC Resolution recommending award of contract to Lowest Calculated Responsive Bid (LCRB) <p><i>Additional requirements for each case:</i></p> <p>In case of two failed biddings</p> <ul style="list-style-type: none"> 1.1 Agency's offer for negotiations with selected suppliers, contractors or consultants 1.2 Certification of BAC on the failure of competitive bidding for the second time 1.3 Evidence of invitation of observers in all stages of the negotiation 1.4 Eligibility documents in case of infrastructure projects <p>In emergency cases</p> <ul style="list-style-type: none"> 1. Justification as to the necessity of purchase 	



<p>In case of take-over of contracts</p> <ol style="list-style-type: none"> 1. Copy of terminated contract 2. Reasons for the termination 3. Negotiation documents with the second lowest calculated bidder or the third lowest calculated bidder. If negotiation still fails, invitation to at least three eligible contractors 4. Approval by the Head of the Procuring Agency to negotiate contracts for projects under exceptional cases <p>In case of small value procurement</p> <ol style="list-style-type: none"> 3. Letter/invitation to submit proposals <p>For adjacent or contiguous projects</p> <ol style="list-style-type: none"> 1. Original contract and any document indicating that the same resulted from competitive bidding 2. Scope of work which should be related or similar to the scope of work of the original contract 3. Latest Accomplishment Report of the original contract showing that there was no negative slippage/delay 				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	



<p>2. Wait for the pre-audit of documents</p>	<p>2.0 Pre-audit of claim:</p> <p>2.1. Check obligation and proper authorization of disbursement</p> <p>2.2. Check completeness of supporting documents</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>	<p>None</p>	<p>1 minute</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	<p>Admin. Officer IV MACCO</p>
---	---	-------------	--	------------------------------------



3. Wait for the approval of Voucher.	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p> <p>3.2. Forward approved voucher claim to the releasing section for release to claimant.</p>	None	<p>3 minutes</p> <p>1 minute</p> <p>1 minute</p>	<i>Mun. Accountant</i> MACCO
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	14 minutes	



1.15 Cultural and Athletic Activities

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Budget estimates approved by the Head of Agency		Municipal Mayor's Office		
2. Same requirements under procurement depending on the nature of expense and the mode of procurement adopted				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents			



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher:</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.16 Human Resource Development and Training Program Expenses

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Municipal officials and employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Budget estimates approved by the Head of Agency		Municipal Mayor's Office		
2. Schedule of training approve by the Head of Agency				
3. Same requirements under procurement depending on the nature of expense and the mode of procurement adopted				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the pre-audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			
	2.2. Check completeness of supporting documents			



	<p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of Voucher.</p>	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant MACCO</i></p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



1.17 Financial Expenses

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Financial Institutions			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Loan agreements/Memoranda of Agreement together with supporting documents (1 original, 1 duplicate/photocopy) 2. Statement of Account (1 original, 1 duplicate/photocopy) 3. Bank Debit memos (1 original, 1 duplicate/photocopy) 4. Other supporting deemed necessary depending on the nature of the transaction		Municipal Accounting Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher with supporting documents	1.0. Receive and assign tracking number	None	1 minute	<i>Admin. Aide IV</i> MACCO
	1.2. Forward to pre-audit section		1 minute	
2. Wait for the audit of documents	2.0 Pre-audit of claim:	None	1 minute	<i>Admin. Officer IV</i> MACCO
	2.1. Check obligation and proper authorization of disbursement			



	<p>2.2. Check completeness of supporting documents</p> <p>2.3. Check correctness of amounts, dates, authorized signature and other details reflected in the voucher and supporting documents.</p> <p>2.4. Forward voucher with supporting documents to the Municipal Accountant for approval or return it to claimant for lacking or erroneous supporting documents.</p>		<p>1 minute</p> <p>3 minutes</p> <p>1 minute</p>	
<p>3. Wait for the approval of voucher.</p>	<p>3.0. Review pre-audited voucher</p> <p>3.1. Sign approval of voucher claim if complete and correct or return it to pre-audit section if documents are lacking or erroneous.</p>	<p>None</p>	<p>3 minutes</p> <p>1 minute</p>	<p><i>Mun. Accountant</i> MACCO</p>



	3.2. Forward approved voucher claim to the releasing section for release to claimant.		1 minute	
4. Receive approved voucher claim.	4. Record release or return of documents to claimant.	None	1 minute	<i>Admin. Aide IV MACCO</i>
TOTAL		None	14 minutes	



4. 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.

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G, G2B, G2C			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Disbursement voucher with complete supporting documents duly signed by approving authority. (1 original, 1 duplicate/photocopy)		Municipal Treasury Office		
2. Check issued and signed by the Local Chief Executive and the Municipal Treasurer. (1 original, 1 duplicate/photocopy)		Municipal Treasury Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit check and disbursement voucher with complete supporting documents	1. Receive and record documents in the check advice logbook.	None	1 minute	<i>Admin. Aide IV</i> MACCO
2. Wait for the release of Accountant's Check Advice.	2.0. Prepare Accountant's Check Advice	None	1 minute	<i>Admin. Aide IV</i>
	2.2. Forward documents to assigned personnel for Journal Entry Voucher generation/recording in the e-NGAS		1 minute	<i>Admin. Aide VI (General Fund)</i> <i>Admin. Asst. II (Trust Fund)</i> <i>Admin. Asst. V (SEF, 20%MDF)</i> <i>Municipal Accountant</i> MACCO



	2.3. Encode documents in the electronic New Government Accounting System to generate Journal Entry Voucher		20 minutes	
	2.4. Forward documents to the Municipal Accountant		1 minute	
	2.5. Review documents and Accountant's Check Advice		2 minutes	
	2.6. Signs Accountant's Check Advice and forwards documents to releasing section.		1 minute	
3. Receive Accountant's Check Advice	3. Release the documents to client and record it in the logbook.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	28 minutes	



5. Issuance of Certifications

Clients can secure from the Municipal Accounting Office certification of their Net Take Home Pay, Income Tax Withheld, GSIS, PHIC and HDMF Premiums/Contributions and loan payments to GOCCs, Banks and other Financing entities.

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	Municipal Officials and Employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up request slip	1. Receive request slip	None	2 minutes	<i>Admin. Aide VI</i> MCRO
2. Wait for the release of documents.	2.1. Verify client's Subsidiary Ledger on premium and loan payments/deductions and prepare the certification	None	15 minutes	<i>Admin. Aide VI</i> MACCO
	2.2. Forward document to the Municipal Accountant for signature	None	1 minute	<i>Municipal Accountant</i> MACCO
	2.3. Review document, sign it and forward it to the releasing section.	None	3 minutes	
3. Receive document requested	3. Release the document to client.	None	1 minute	<i>Admin. Aide IV</i> MACCO
TOTAL		None	22 minutes	



6. Issuance of Borrowed Documents

Documents borrowed can be for reference and other legal purposes.

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G, G2B, G2C			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None required				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign client logbook	1. Clarify/confirm needed document	None	2 minutes	<i>Admin. Aide VI</i> MACCO
2. Wait for the release of document.	2. Locate needed document	None	5 minutes	
3. Receive document requested	3. Release the document to client.	None	1 minute	
TOTAL		None	8 minutes	



7. Preparation of Payrolls

Payrolls are prepared for municipal paid officials and employees, teachers and others for salaries, overtime work pay, traveling expenses, honoraria, allowances, bonuses and other money claims.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G, G2B, G2C
Who may avail:	Municipal officials, employees, teachers, other claimants
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<i>For Salaries, Overtime Pay and Traveling Expenses</i>	
1. Daily Time Record (1 original, 1 duplicate/photocopy)	Claimant
2. Request/authority to render overtime work (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
3. Travel Order (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office
4. Certificate of Appearance (1 original, 1 duplicate/photocopy)	Entity who conducted seminar; authorized signatory of office/place visited or transacted official business Claimant
5. Itinerary of travel (1 original, 1 duplicate/photocopy)	
6. Official Receipts (1 original, 1 photocopy)	Establishments where claimant incurred expenses Transport/booking agency of claimant
7. Tickets (1 original, 1 photocopy)	
8. Obligation Request Slip (1 original, 1 duplicate/photocopy)	Municipal Budget Office
<i>For honoraria, allowances, bonuses</i>	
1. Accomplishment Report (1 original, 1 duplicate/photocopy)	Claimant
2. Contract of Service (1 original, 1 duplicate/photocopy)	Municipal Mayor's Office



3. Obligation Request Slip (1 original, 1 duplicate/photocopy)		Municipal Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents	1. Receive documents	None	1 minute	<i>Admin. Aide VI</i> MCRO
2. Wait for the release of payroll.	2.0 Prepare payroll and forward it with the supporting documents to pre-audit section	None	35 minutes	<i>Admin. Aide VI</i> MCRO
	2.1 Pre-audit payroll and its supporting documents and forward it to the Municipal Accountant for approval or return it to client for lacking or erroneous supporting documents		2 minutes	<i>Admin. Officer IV</i> MCRO
	2.2. Review pre-audited payroll		2 minutes	<i>Mun. Accountant</i> MCRO
	2.3. Sign approval of payroll and forward to releasing section		1 minute	
3. Receive documents	3. Release the documents to client.	None	1 minute	<i>Admin. Aide IV</i> MCRO
TOTAL		None	42 minutes	