

SERVICES

INTERNAL SERVICES

1. Processing of Disbursements (Voucher/Payrolls)

Disbursements refer to the settlement of Government payables/obligations by cash or by check. All disbursements shall be covered by disbursement vouchers/payrolls supported by complete documentary requirements per transaction.

Office or Division:	Office of the Municipal Accountant
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Concerned End-Users in the Municipality
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
General Requirements for all Types of Disbursements	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
1. Certificate of Availability of Funds	
2. Existence of Lawful and sufficient allotment duly obligated as certifies by authorized officials	
3. Legality of transaction and conformity with laws, rules or regulations	
4. Approval of expenditure by Head of office or his authorized representative	
5. Sufficient and relevant documents to establish validity of claim.	
BASIC REQUIREMENTS FOR PROCUREMENT THROUGH PUBLIC BIDDING-INFRASTRUCTURE	
1. Duly Accomplished Disbursement Voucher	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
2. Certified photocopy of the approved AIP (for Gen. Fund)	
3. Copy of Memorandum of Agreement (MOA) for Trust Fund	
4. Approved budget for the Contract	
5. Obligation Request (for Gen. Fund)	
6. Certificate of Availability of Fund (CAF)	
7. Program of Works (POW) with detailed estimates	
8. Minutes of Pre-procurement (for project cost 5M and above)	
9. Purchase Request	
10. Invitation to Bid (hard copy)	
11. Print out of Invitation to Bid posted to Philgeps (bidding)	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
12. Certificate from BAC Secretariat on the posting of advertisement at conspicuous places	
13. Certified True copy of Official Receipt (purchase of bid forms)	
14. Invitation to COA	
15. Invitation to three (3) observers	
16. Minutes of Pre-bid conference (for project cost 1M & above)	
17. Minutes and Attendance of Bid Opening	
18. Results of Eligibility Screening	
19. Bidder's Technical and Financial Proposal/ Bid Schedule	
20. Abstract of Bids (as calculated and as read)	
21. Detailed Breakdown of the Contract Cost/Bid Price	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
22. Bid Evaluation Report	
23. Post-Qualification and Evaluation Report	
24. BAC Resolution declaring winner and recommending award of contract	
25. Notice of Post Qualification	
26. Notice of Award, indicating the date of receipt of contractor	
27. Performance Security	

28. Award Notice Abstract posted to Philgeps (status should be posted)	
29. DOLE Certificate	
30. Contract and Agreement	
31. Notice to proceed, indicating the date of receipt of contractor	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
32. Award Notice Abstract posted to Philgeps (status should be updated)	
33. Statement of Work Accomplished (SWA)	
34. Agency's Quantity Take-off	
35. Contractor's Back Up Computation (Billing)	
36. Request Letter of Inspection	
37. Inspection Report	
38. Pictures (Before, During and After Construction)	
39. Inspection and Acceptance Report	
40. Warranty Security/Cash/Bank Guarantee/Irrevocable standby letter from bank/surety bond	
41. Statement of Time Elapsed	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
42. Contractor's Affidavit on payment of laborers and materials	
43. Results of applicable Test Analysis	
44. Request Letter of Payment	
45. Photocopy of vouchers of all previous payments - if progress payment	
46. Vicinity/Location Map	
47. Approved Plans (specifically the Cross-Sectional details of items Aggregate Sub-Base Course, etc.)	
48. Approved As-Built Plans, if changes in original plan has been made	
Additional Requirements if with Variation Order:	
48. Copy of approved Charge Order (CO)/Extra Work Order (EWO)	
49. Copy of approved original plan indicating the affected portion and duly revised plan	
50. Agency's report establishing the necessity/justification for such variation	
51. Approved revised PERT/CPM	
52. Approved detailed breakdown of contract cost for the variation order	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
53. Copy of COA Technical Evaluation Report for the original contract	
54. Additional performance security if Variation Order exceeds 10% of the original contract cost	
Eligibility Requirements:	
55. DTI/SEC Registration Certificate	
56. Mayor's Permit	
57. Statement of Ongoing and completed contracts	
58. PCAB License & Registration	
59. Audited Financial Statement	
60. Computation of NFCC	
61. Bids Security/Bidder's Bond	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
62. Organizational Chart	
63. List of personnels assigned to the contract	
64. List of Contractor's equipment unit	
65. Affidavit of Disclosure No Relationship	
66. Certificate of Non-Inclusion in the blacklist (attach CIAP Certification)	
67. Construction Schedule and S-Curve	
68. Manpower Schedule	
69. Equipment Utilization Schedule	
70. Construction Methods	
71. Construction Safety and Health Program approved by the DOLE	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
72. Affidavit/Certificate of Site Inspection	
73. Tax Clearance for bidding purposes	

74. BIR Certificate of Registration	
75. Certificate of PhilGeps Registration - Platinum	
76. Cash flow by quarter and payment schedule/Financial Proposal 2nd envelope	
77. PERT/CPM during bidding and approved PERT/CPM Diagram and detailed computation of contract time.	
78. All other documents peculiar to the transaction	
BASIC REQUIREMENTS FOR NEGOTIATED PROCUREMENT - SMALL VALUE PROCUREMENT/ SHOPPING- DELIVERY OF GOODS (for items with ABC above 50K)	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
1. Duly Accomplished Disbursement Voucher	
2. Sales Invoice/Delivery Receipt/Official Receipt/Billing Statement	
3. Obligation Request (for GF & SEF)	
4. Certificate of Availability of Funds (TF)	
5. Project Profile/Activity Design	
6. Program of Works, if any	
7. Purchase Request/ABC (certified by the BAC that the items requested are included in the APP)	
8. Request of End-User for Alternative Mode of Procurement	
9. BAC Resolution - Justification on the Mode of Procurement - recommended by BAC duly approved by the Municipal Mayor	
10. RFQ posted to PhilGeps/BAC Certification of Posting at conspicuous place for at least 3 days	
11. Request for Quotation from 3 suppliers (with PhilGeps number or copy of Registration)	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
12. Abstract of Price Canvass	
13. BAC Resolution declaring LCRB	
14. Notice of Award	
15. Award Notice Abstract posted to Philgeps (status should be posted)	
16. Purchase Order/Job Order Contract (if labor cost)	
17. Notice to Proceed	
18. Award Notice Abstract posted to Philgeps (status should be updated)	
19. Inspection and Acceptance Report	
20. Pictures of actual goods purchased and delivered	
21. PAR/ARE (for Equipment)	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
22. Warranty Security (3months for expendable supplies/1year for Non-expendable supplies)/shall be covered by 1% retention or 1%bank guarantee	
23. List of Recipients - Goods / equipment for distribution	
24. Post Activity Report for Trainings and Seminars	
25. Performance Security (for Infrastructure Project)	
26. Other documents peculiar to the transaction	
Additional Requirements for Repair and Maintenance of Equipment & Motor Vehicles	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
1. Pre-repair Evaluation Report (with sufficient detail of scope of work/extent of repair to be done)	
2. Copy of Waste disposal report (if purchase was intended to replace unserviceable PPE)	
3. Warranty Security (if applicable)	
4. Copy of document indicating the history of repair	
5. Request for Payment	
Additional Requirements for Purchase of Medicines	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
1. Certification of the MHO that the medicines are included in the Phil. National Drug Formulary (PNDF)	
2. Certificate of product registration from Food & Drugs Administration (FDA)	

3. Certificate of good manufacturing practice from FDA	
4. Batch Release Certificate from FDA	
5. If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the items	
ELIGIBILITY REQUIREMENTS: (BAC certification that the updated file of the following documents are submitted and maintained)	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
1. DTI/SEC Registration Certificate	
2. BIR Certificate of Registration	
3. Mayor's Permit/Business Permit	
4. Certificate of PhilGeps Registration/PhilGeps Registration Number	
5. Omnibus Sworn Statement	
6. Tax Clearance/Income Tax Return	
BASIC REQUIREMENTS FOR PROCUREMENT THROUGH PUBLIC BIDDING- DELIVERY OF GOODS	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
1. Duly Accomplished Disbursement Voucher	
2. Authenticated photocopy of the approved APP and any amendment thereto	
3. Copy of Memorandum of Agreement (MOA) for Trust Fund	
4. Approved budget for the Contract	
5. Obligation Request (for Gen. Fund)	
6. Certificate of Availability of Fund (CAF) for Trust Fund	
7. Program of Works (POW) with detailed estimates, if any	
8. Minutes of Pre-procurement (for project cost 5M above)	
9. Purchase Request	
10. Invitation to Bid (hard copy)	
11. Printout copy of Invitation to Bid posted to Philgeps	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department
12. Certificate from BAC Secretariat on the posting of advertisement at conspicuous places	
13. Certified True copy - Official Receipt (purchase of bid forms)	
14. Invitation to COA	
15. Invitation to three (3) observers	
16. Minutes of Pre-bid conference (for project cost 1M & above)	
17. Minutes and Attendance of Bid Opening	
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26. Notice of Award, indicating the date of receipt of contractor	
27. Performance Security	
28. Award Notice Abstract posted to Philgeps (status should be posted)	
29. Contract and Agreement	
30. Notice to proceed, indicating the date of receipt of contractor	
31. Award Notice Abstract posted to Philgeps (status should be updated)	

32. Inspection and Acceptance Report	Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department			
33. Pictures of actual goods purchased and delivered				
34. Copy of Waste disposal report (if purchase was intended to replace unserviceable PPE)				
35. PAR/ARE (for Equipment)				
36. List of Recipients - Goods/equipment for distribution				
37. Warranty Security/Cash/Bank Guarantee/Irrevocable standby letter from bank/surety bond				
38. Original copy of Sales Invoice/Delivery Invoice				
39. Official Receipt, if any				
ELIGIBILITY REQUIREMENTS:		Checklist can be secured at the Office of the Municipal Accountant and copies of the checklist is also distributed to all Department		
40. Tax Clearance for bidding purposes				
41. BIR Certificate of Registration				
42. DTI/SEC Registration Certificate				
43. Mayor's Permit				
44. Statement of Ongoing and completed contracts				
45. Certificate of PhilGeps Registration - Platinum				
46. Audited Financial Statement				
47. Computation of NFCC				
48. Bids Security/Bidder's Bond				
49. Organizational Chart				
50. List of personnel assigned to the contract				
51. Omnibus Sworn Statement				
52. Affidavit of Disclosure of No Relationship				
53. Other documents peculiar to the transaction				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure checklist for the respective transactions	1.1 Issue the applicable checklist for the transaction	None		Client/End-User
2. Prepare Disbursement Vouchers/Payroll and attach all documentary requirements/supporting documents		None		Client/End-User
3. Sign in the Logbook for the Incoming Disbursement Vouchers/Payroll	3.1 Give the logbook to the client/end-user	None		CATHLEEN C. AYUSTE RACHEL JOY D. AZAGRA NEACY Z. STA. ANA
4. Submit duly accomplished Disbursement Vouchers with complete documentary requirements/supporting documents	4.1 Check mathematical computations	None	3 minutes	MELANIE C. PEÑAMANTE
	4.2 Prepare/Accomplish Journal Entry Voucher	None	3 minutes	MELANIE C. PEÑAMANTE
	4.3 Check/ review the completeness of the required supporting documents	None	10 minutes for small value procurement/ 110 minutes for bidding transactions	MELANIE C. PEÑAMANTE RENA M. SEE
	4.4 Certify completeness of Supporting Documents	None	1 minute	RENA M. SEE
	4.5 Assign disbursement Voucher Number and record to the logbook	None	2 minutes	CATHLEEN C. AYUSTE RACHEL JOY D. AZAGRA

				NEACY Z. STA. ANA
	4.6 Submit processed DVs to Mun. Treasurer's Office for check preparation	None	1 minute	CATHLEEN C. AYUSTE RACHEL JOY D. AZAGRA NEACY Z. STA. ANA
5. Receive the Disbursement Voucher with incomplete supporting documents	5.1 Record to the return logbook DVs with incomplete supporting documents	None	2 minutes	CATHLEEN C. AYUSTE RACHEL JOY D. AZAGRA NEACY Z. STA. ANA
	5.2 Return the Disbursement Voucher with incomplete supporting documents	None	2 minutes	CATHLEEN C. AYUSTE RACHEL JOY D. AZAGRA NEACY Z. STA. ANA
TOTAL:		None	22 minutes	

2. Assistance in the Preparation of Annual Financial Reports of Barangay

The Commission on Audit requires all local government units, including barangays to submit Annual Financial Report. Since most of the barangays in the locality, specifically, Barangay Treasurers lacks knowledge and skills in connection with the said report; the Office of Municipal Accountant is enjoined to facilitate the preparation of all barangays' Financial Reports.

Office or Division:	Office of the Municipal Accountant			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Concerned Barangays in the Municipality			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Summary of Collections and Deposits		PPLB Office/ Barangay		
2. Cash on Hand and in Bank Register				
3. Summary of Check Issued				
4. Check Disbursement Register				
5. Cash Disbursement Register				
6. Bank Reconciliation				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client transmits the requirements	1.1 Acknowledges receipt of requirements	None		CATHLEEN C. AYUSTE NEACY Z. STA. ANA RENA M. SEE
	1.2 Verifies completeness of records submitted.	None	1 day	
	1.3 Prepares the Barangay Financial Report for the specific year.	None	2 days	
2. Client receives the Barangay Financial Report for the specific year	2.1 Submit/ transmit the Financial Statements to the client after	None	20 minutes	CATHLEEN C. AYUSTE NEACY Z. STA. ANA

	acknowledging receipt of the same			RENA M. SEE
TOTAL:		None	4 hours & 32 minutes	

EXTERNAL SERVICES

3. Issuance of Certificate of Taxes Withheld

The Bureau of Internal Revenue requires all local government units to withheld taxes on all transactions and is required to issue certificate of taxes withheld to the suppliers/creditors.

Office or Division:	Office of the Municipal Accountant			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	Concerned LGU Suppliers/ Contractors & Creditors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None (Verbal Request of Client)				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Requests to the Office of the Mun. Accountant	1.1 Prepares the certificate of Taxes Withheld	None	15 minutes	ZUEL HANNA S. MORILLA
	1.2 Issue certificate to the requesting party	None	1 day	MELANIE C. PEÑAMANTE
TOTAL:		None	15 minutes	RENA M. SEE