



Municipal Accounting Office External Services

1. Issuance of Certificate of No Claim

Certificate of No Claim is issued by this office as per request from the concerned offices of the Municipality of Tago, other Government Agencies and of the transacting public to support their processed financial documents.

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government G2C – Government to Citizen			
Who may avail:	Different offices of the Municipal Government of Tago, other Government Agencies and the transacting public			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Letter of Request/ Travel Order and/ or Call/ Invitation		Respective offices of the Municipal Government of Tago, other Government Agencies and the transacting public		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Transmit the documents with the logbook/ duplicate copy of the document.	1. Receive the documents and sign the logbook/ duplicate copy of the document.	None	3 minutes	<i>JO-Accounting Clerk</i>
	2. Verify and Prepare the Certificate of No Claim.	None	30 minutes	<i>Bookkeeper</i>
	3. Sign/Approve the Certification.	None	10 minutes	<i>Mun. Accountant</i>

2. Receive the issued Certificate of No Claim.	1. Issue the Certificate to the requesting party.	None	3 Minutes	<i>Municipal Accountant or the designated Officer in Charge</i>
TOTAL		None	46 Minutes	

Municipal Accounting Office Internal Services

1. Receiving of Documents

Documents from the Commission on Audit (COA) are transmitted to the Municipal Accounting Office for proper action and information.

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Municipal Mayor's Office, Commission on Audit			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Audit Observation Memorandum (1 original copy) 2. Agency Action Plan and Status of Implementation (1 original copy)			Office of the Commission on Audit (COA)	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Transmit the documents with the logbook/ duplicate copy of the document.	1. Receive the documents and sign in the logbook/ duplicate copy of the document.	None	3 minutes	<i>JO-Accounting Clerk</i>
	1.1 Coordinate with the concerned offices for the drafting of the reply thru conduct of meeting.	None	6 hours	<i>Mun. Accountant</i>

2. Submit the draft reply by the concerned offices	2. Encode/consolidate the draft reply in the suggested format.	None	2 hours	<i>Mun. Accountant</i>
	2.1 Forward the draft reply to the Office of the Municipal Mayor	None	3 minutes	<i>JO-Accounting Clerk</i>
TOTAL:		None	8 hours and 6 minutes	

2. Receipt, Checking and Recording of Financial Documents

Financial Documents from the Municipal Treasurer's Office of the Municipal Government of Tago are submitted to the Municipal Accounting Office for the preparation of Financial Reports as mandated by the Commission on Audit.

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

<ol style="list-style-type: none"> 1. Report of Collection and Deposit (should be placed on a Crate/ Box) <ul style="list-style-type: none"> • Official Receipts 1 (Duplicate Copy) • Deposit Slip (1 Duplicate copy) • Credit Memo Receipt 1 (Duplicate copy) 2. Report of Check Issued (should be placed on a Crate/ Box) <ul style="list-style-type: none"> • Disbursement Vouchers with Check and Supporting Documents (1 original copy) 3. Report of Cash Disbursement (should be placed on a Crate/ Box) <ul style="list-style-type: none"> • Payroll with Supporting Documents (original copy) 4. Report of Unclaimed Checks (1 original copy) 5. Report of Cancelled Checks (original copy) <input type="checkbox"/> Cancelled Checks 	<p>Municipal Treasurers Office, 1st Floor, Town Hall, Brgy. Purisima, Tago, SDS</p> <p>Municipal Treasurers Office, 1st Floor, Town Hall, Brgy. Purisima, Tago, SDS</p> <p>Municipal Treasurers Office, 1st Floor, Town Hall, Brgy. Purisima, Tago, SDS</p> <p>Municipal Treasurers Office, 1st Floor, Town Hall, Brgy. Purisima, Tago, SDS Municipal Treasurers Office, 1st Floor, Town Hall, Brgy. Purisima, Tago, SDS</p>			
<ol style="list-style-type: none"> 6. Report of Stale Checks (original copy) <ul style="list-style-type: none"> <input type="checkbox"/> Disbursement Vouchers with Stale Check and Supporting Documents 	<p>Municipal Treasurers Office, 1st Floor, Town Hall, Brgy. Purisima, Tago, SDS</p>			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Transmit the reports using the box/ crate.	1.1 Receive and check the reports with supporting documents	None	15 minutes per transmittal	<i>JO-Accounting Clerk</i>
	1.2 Record the transactions	None	30 minutes per transmittal	<i>JO-Accounting Clerk</i>

		TOTAL	None	45 Minutes per Transmittal

3. Receiving, Checking and Recording of Barangay Financial Documents

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

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G- Government to Government
Who may avail:	Barangays of the Municipality of Tago
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	

<p>The followings are to be submitted in original copy :</p> <ol style="list-style-type: none"> 1. Transmittal of Report 2. Report of Check Issued <ul style="list-style-type: none"> • Disbursement Vouchers with Photocopy of Check and Supporting Documents 3. Report of Cash Disbursement <ul style="list-style-type: none"> • Payroll with Supporting Documents 4. Registry of Appropriation and Commitment (RAC) 5. Punong Barangay Certification (PBC) 6. Liquidation Reports with supporting documents 7. Statement of Appropriations, Commitments and Balances (SACB) 		<p>Barangays of the Municipality of Tago</p> <p>Barangays of the Municipality of Tago</p> <p>Barangays of the Municipality of Tago</p> <p>Barangays of the Municipality of Tago</p> <p>Barangays of the Municipality of Tago</p> <p>Barangays of the Municipality of Tago</p> <p>Barangays of the Municipality of Tago</p>		
8. Summary of Collections and Deposits/ Remittances		Barangays of the Municipality of Tago		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Transmit the reports.	1.1 Receive the reports with supporting documents	None	3 Minutes per transmittal	<i>JO-Accounting Clerk</i>
	1.2 Check and review the submitted reports including the supporting documents.	None	3 Hours per transmittal	<i>JO-Accounting Clerk & Senior Bookkeeper</i>

	1.3 Record the transactions.	None	2 hours per transmittal	<i>JO-Accounting Clerk & Senior Bookkeeper</i>
TOTAL		None	5 Hours and 3 Minutes per transmittal	

4. Pre-Audit and Processing of Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses

Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

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

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Approved contracts (for initial payment) – 2 copies 3. Approved payroll – 2 copies 4. Daily Time Record – 2 copies 5. Accomplishment Report – 2 copies 6. Legal basis for payment of any allowance/salaries/wages/fringe benefits (if applicable) – 2 copies 		<p>Municipal Budget Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p> <p>Implementing Office</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Payroll to Municipal Accounting Office	1.1 Receive the Payroll with the necessary supporting documents.	None	2 Minutes per payroll	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA Number.	None	2 Minutes per payroll	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the payroll for pre-audit.	None	20 Minutes per payroll	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the payroll.	None	20 Minutes per payroll	<i>Management and Audit Analyst II</i>

	1.5 Return of payroll with lacking documents, or forward the same to Municipal Accountant for final review and approval of payroll with complete supporting documents.	None	1 Minute per payroll	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per payroll	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or releasing to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes per payroll	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per payroll	

5. Pre-Audit and Processing of Disbursement Voucher of Cash Advance for Petty Cash Fund

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for Petty Cash Fund are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

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

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Authority of the Accountable Officer (initial CA) – 2 copies 4. Certification from the Accountant that previous CA has been liquidated – 2 copies 5. Fidelity Bond for cash accountability of 2,000 or more – 2 copies 6. Approved estimates of petty expenses – 2 copies 		<p>Municipal Budget Office</p> <p>Implementing Office</p> <p>Municipal Mayor’s Office</p> <p>Municipal Accountant</p> <p>Implementing Office</p> <p>Implementing Office</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>

	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or releasing to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

6.Pre-Audit and Processing of Disbursement Voucher of Cash Advance for Local Travel

Disbursement Vouchers of Cash Advance for Local Travel from the Municipal Budget Office of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Different Offices of the Municipality of Tago
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Office/Travel Order – 2 copies 4. Certification from the Accountant that previous CA has been liquidated – 2 copies 5. Itinerary of Travel– 2 copies 6. Call-Up Letter/Letter of Invitation– 2 copies 		<p>Municipal Budget Office</p> <p>Implementing Office</p> <p>Municipal Mayor’s Office/Municipal Vice-Mayor’s Office</p> <p>Municipal Accountant</p> <p>Implementing Office</p> <p>Implementing Office</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>

	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or releasing to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

7. Pre-Audit and Processing of Disbursement Voucher of Cash Advance for Special Purpose

Disbursement Vouchers of Cash Advance for Special Purpose such as during Araw ng Tago, Family Day, and similar activities, from the Municipal Budget Office of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Different Offices of the Municipality of Tago
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Activity Design – 2 copies 4. Certification from the Accountant that previous CA has been liquidated – 2 copies 5. Purchase Request– 2 copies 		<p>Municipal Budget Office</p> <p>Requisitioning Office</p> <p>Requisitioning Office</p> <p>Municipal Accountant</p> <p>Requisitioning Office</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>

	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or releasing to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

8. Pre-Audit and Processing of Liquidation Report of Cash Advance of Payroll for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses

Liquidation Reports from the Municipal Treasurer's Office of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

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

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. Liquidation Report – 4 copies 2. Report of Disbursement – 3 copies 3. Payroll duly signed by payees – 2 copies 4. Daily Time Records/Certificate of Service – 2 copies 5. Approved application of leave, if applicable– 2 copies 6. Accomplishment report for Job Order– 2 copies 7. OR in case of refund for unclaimed salaries – 1 copy 8. Authority from claimant and ID documents, if claimed by person other than payee – 2 copies 9. Such other pertinent documents as are required by the nature of expense 		<p>Disbursing Officer, MTO</p> <p>Disbursing Officer, MTO</p> <p>Disbursing Officer, MTO</p> <p>Concerned employee/HR</p> <p>Concerned employee/HR</p> <p>Implementing Office</p> <p>Disbursing Officer</p> <p>Payees</p> <p>Concerned offices</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Liquidation Report to Municipal Accounting Office	1.1 Receive the Liquidation Report with the necessary supporting documents.	None	2 Minutes per report	<i>Admin. Aide I</i>
	1.2 Assign JEV Number.	None	2 Minutes per report	<i>Admin. Aide I</i>
	1.3 Check supporting documents, indicate deficiencies, if any, and forward the DV for pre-audit	None	20 Minutes per report	<i>Admin. Aide I</i>

1.4 Pre-audit of the report.	None	20 Minutes per report	<i>Management and Audit Analyst II</i>
1.5 Return of report with lacking documents, or forward the same to Municipal Accountant for final review and approval of report with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of report with lacking documents, or preparation of Journal Entry Voucher of report with complete supporting documents.	None	3 Minutes per voucher	<i>Admin. Aide I</i>
TOTAL	None	58 Minutes per voucher	

9. Pre-Audit and Processing of Liquidation/ Replenishment of Petty Cash Fund

Liquidation/Replenishment Reports from the Petty Cash Custodian of various offices of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Municipal Treasurer's Office, other offices of the Municipality of Tago
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. Summary of Petty Cash Vouchers – 4 copies 2. Report of Disbursements – 3 copies 3. Petty Cash Replenishment Report – 2 copies 4. Approved purchase request with certificate of Emergency Purchase, if necessary – 2 copies 5. Bills, receipts, sales invoices– 2 copies 6. Certificate of inspection and acceptance– 2 copies 7. Report of Waste Materials in case of replacement/repair – 2 copies 8. Approved trip ticket, for gasoline expenses – 2 copies 9. Canvass from at least 3 suppliers for purchase involving 1,000 and above 10. Summary/Abstract of Canvass – 2 copies 11. Petty Cash Vouchers - 2 copies 12. OR in case of refund – 2 copies 13. For reimbursement of toll receipts; Toll Receipts, Trip Tickets – 2 copies 				
		Petty Cash Custodian		
		Petty Cash Custodian		
		Petty Cash Custodian		
		Requisitioning Office		
		Service Provider		
		Inspection Committee		
		Motor pool Unit		
		Requisitioning Office		
		Procurement Unit/GSO/BAC Secretariat		
		Procurement Unit/GSO/BAC Secretariat		
		Petty Cash Custodian		
		Municipal Treasurer’s Office		
		Service Provider		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Liquidation/Replenishment	1.1 Receive the Liquidation Report with the necessary supporting documents.	None	2 Minutes per report	<i>JO-Accounting Clerk</i>

Report to Municipal Accounting Office	1.2 Assign JEV Number.	None	2 Minutes per report	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, and forward the DV for pre-audit	None	20 Minutes per report	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the report.	None	20 Minutes per report	<i>Management and Audit Analyst II</i>
	1.5 Return of report with lacking documents, or forward the same to Municipal Accountant for final review and approval of report with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of report with lacking documents, or preparation of Journal Entry Voucher of report with complete supporting documents, or releasing to the Municipal Treasurer's Office in case of replenishment.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

10. Pre-Audit and Processing of Liquidation of Cash Advance for Local Travel

Liquidation Reports from the different offices of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office	
Classification:	Complex	
Type of Transaction:	G2G- Government to Government	
Who may avail:	Other Offices of the Municipality of Tago	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. Liquidation Report – 4 copies 2. Actual Itinerary of Travel – 3 copies 3. Certificate of Appearance/Attendance – 2 copies 4. Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee – 2 copies 5. Copy of previously approved itinerary of travel– 2 copies 6. Revised or supplemental Office Order or any proof supporting change of schedule– 2 copies 7. Certificate by the Head of Agency as to the absolute necessity of expenses with corresponding bills and receipts, if expenses exceeded prescribed rate per day – 2 copies 8. RER/Certification of receipts not exceeding 300 pesos – 2 copies 9. OR in case of refund of excess CA – 1 copy 		<p>Concerned Office</p> <p>Concerned Office</p> <p>Sponsoring/Calling Agency</p> <p>Service Provider</p> <p>Concerned Office</p> <p>Sponsoring/Calling Agency</p> <p>Mayor's Office/Vice-Mayor's Office</p> <p>Concerned Office</p> <p>Municipal Treasurer's Office</p>

10. Certificate of Travel Completed – 2 copies		Head of Office		
11. Hotel room/lodging bills with OR in case of travel within 50km radius from official station - 2 copies		Service provider		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Liquidation Report to Municipal Accounting Office	1.1 Receive the Liquidation Report with the necessary supporting documents.	None	2 Minutes per report	<i>Admin. Aide I</i>
	1.2 Assign JEV Number.	None	2 Minutes per report	<i>Admin. Aide I</i>
	1.3 Check supporting documents, indicate deficiencies, if any, and forward the DV for pre-audit	None	20 Minutes per report	<i>Admin. Aide I</i>
	1.4 Pre-audit of the report.	None	20 Minutes per report	<i>Management and Audit Analyst II</i>
	1.5 Return of report with lacking documents, or forward the same to Municipal Accountant for final review and approval of report with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>

	1.7 Return of report with lacking documents, or preparation of Journal Entry Voucher of report with complete supporting documents.	None	3 Minutes per voucher	<i>Admin. Aide I</i>
TOTAL		None	58 Minutes per voucher	

11. Pre-Audit and Processing of Liquidation of Cash Advance for Special Purpose

Liquidation Reports from accountable officers of various offices of the Municipality of Tago are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Other offices of the Municipality of Tago
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. Liquidation Report – 4 copies 2. Report of Disbursements – 3 copies 3. Bills, receipts, sales invoices – 2 copies 4. Approved purchase request with certificate of Emergency Purchase, if necessary – 2 copies 5. Certificate of inspection and acceptance – 2 copies 6. Canvass from at least 3 suppliers for purchase involving 1,000 and above – 2 copies 7. OR in case of refund – 2 copies 	<p>Requisitioning Office/Accountable Officer</p> <p>Requisitioning Office/Accountable Officer</p> <p>Service Provider</p> <p>Requisitioning Office/Accountable Officer</p> <p>Inspection Committee</p> <p>Procurement Unit/GSO/BAC Secretariat</p>

<p>8. Attendance sheet, for meals – 2 copies</p> <p>9. Activity Design, if applicable – 2 copies</p>	<p>Municipal Treasurer's Office</p> <p>Requisitioning Office/Accountable Office</p> <p>Requisitioning Office/Accountable Office</p>			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Forward the Liquidation Report to Municipal Accounting Office</p>	<p>1.1 Receive the Liquidation Report with the necessary supporting documents.</p>	<p>None</p>	<p>2 Minutes per report</p>	<p><i>Admin Aide I</i></p>
	<p>1.2 Assign JEV Number.</p>	<p>None</p>	<p>2 Minutes per report</p>	<p><i>Admin Aide I</i></p>
	<p>1.3 Check supporting documents, indicate deficiencies, if any, and forward the report for pre-audit</p>	<p>None</p>	<p>1 Hour per report</p>	<p><i>Admin Aide I</i></p>
	<p>1.4 Pre-audit of the report.</p>	<p>None</p>	<p>1 Hour per report</p>	<p><i>Management and Audit Analyst II</i></p>
	<p>1.5 Return of report with lacking documents, or forward the same to Municipal Accountant for final review and approval of report with complete supporting documents.</p>	<p>None</p>	<p>1 Minute per report</p>	<p><i>Management & Audit Analyst II</i></p>

	1.6 Final review and certifying of financial documents.	None	30 Minutes per report	<i>Municipal Accountant</i>
	1.7 Return of report with lacking documents, or preparation of Journal Entry Voucher of report with complete supporting documents.	None	3 Minutes per report	<i>Admin Aide I</i>
	TOTAL	None	2 Hours and 38 Minutes per report	

12. Pre-Audit and Processing of Disbursement Voucher of Fund Transfers to Component Barangays

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for Fund Transfers to barangays for implementation of projects are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office			
Classification:	Complex			
Type of Transaction:	G2G- Government to Government			
Who may avail:	Office of the Municipal Mayor, Office of the Municipal Planning and Development Coordinator			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Copy of MOA/Trust Agreement– 2 copies 4. Certification from the Accountant that previous FT has been liquidated – 2 copies 5. Program of Work (for infrastructure project) – 2 copies 6. Authority from Local Sanggunian to LCE to enter into MOA– 2 copies 7. Resolution from Sanggunian Barangay requesting the project – 2 copies 			<p>Municipal Budget Office</p> <p>Office of the Municipal Planning and Development Coordinator</p> <p>Municipal Mayor’s Office</p> <p>Office of the Municipal Accountant</p> <p>Municipal Engineer’s Office</p> <p>Office of the Sangguniang Bayan</p> <p>Recipient Barangay</p>	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	58 Minutes per voucher	

13. Pre-Audit and Processing of Disbursement Voucher of Individual Claims for First Salary

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for individual claims of first salary are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office	
Classification:	Complex	
Type of Transaction:	G2G- Government to Government	
Who may avail:	Different Office of the Municipality	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Certified copy of Appointment– 2 copies 4. Assignment Order, if applicable – 2 copies 5. Certified copy of Oath of Office – 2 copies 6. Certificate of Assumption– 2 copies 7. SALN – 2 copies 8. DTR – 2 copies 10. BIR withholding certificates (forms 1902 and 2305) – 2 copies 11. Payroll Information on New Employee (PINE) (for agencies with computerized payroll system) 12. Authority form the claimant and identification documents, if claimed by person other than the payee – 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Human Resource Management Office</p> <p>Human Resource Management Office</p> <p>Human Resource Management Office</p> <p>Human Resource Management Office</p> <p>Human Resource Management Office</p> <p>Concerned Office/Employee</p> <p>Concerned Office/Employee</p> <p>Bureau of Internal Revenue</p> <p>HRMO/Accounting Office</p> <p>Concerned Employee</p>

Additional Requirements for transferees (from one government office to another)					
1. Clearance – 2 copies 2. Certified copy of pre-audited disbursement voucher of last salary from previous agency and/or Certification by the Chief Accountant of last salary received from previous office duly verified by the assigned auditor thereat – 2 copies 3. BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld) – 2 copies 4. Certificate of Available Leave Credits – 2 copies 5. Service Record		Previous agency Previous agency Previous agency Previous agency Previous agency			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>	
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>	
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>	
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>	

	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

14. Pre-Audit and Processing of Disbursement Voucher of Salary Differential due to Promotion and/or Step Increment

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for Salary Differential due to Promotion and/or Step Increment are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Different Office of the Municipality
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

The following documents are to be submitted in compliance to COA Circular 2012-001:

1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies
2. Disbursement Voucher – 4 copies
3. Certified copy of Appointment in case of promotion or NOSA in case of step increment/salary increase– 2 copies
4. Certificate of Assumption– 2 copies
5. DTR or certification that the employee has not incurred leave without pay – 2 copies
6. Certification by the LCE that the promotion/step increment is still within the PS limitation – 2 copies

Municipal Budget Office
 Concerned Office/Employee
 Human Resource Management Office

 Human Resource Management Office
 Concerned Employee/Human Resource Management Office

 Office of the Municipal Mayor

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>

	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

15. Pre-Audit and Processing of Disbursement Voucher of Last Salary

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for Last Salary are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Different Office of the Municipality
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Clearance from money. Property and legal accountabilities– 2 copies 5. DTR – 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Concerned Employee/HRMO</p> <p>Concerned Employee/HRMO</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

16. Pre-Audit and Processing of Disbursement Voucher of Salary due to Heirs of Deceased Employee

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for salary due to heirs of deceased employee are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Different Office of the Municipality		
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE		
The following documents are to be submitted in compliance to COA Circular 2012-001:			
1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies	Municipal Budget Office		
2. Disbursement Voucher – 4 copies	Concerned Office/Employee		
3. Clearance from money. Property and legal accountabilities– 2 copies	Different Concerned Offices of the Municipality		
5. DTR – 2 copies	Concerned Employee/HRMO		
6. Death Certificate authenticated by NSO – 2 copies	National Statistics Office/Phil. Statistics Authority		

7. Marriage Contract authenticated by NSO, if applicable	National Statistics Office/Phil. Statistics Authority
8. Birth Certificates of surviving legal heirs authenticated by NSO	National Statistics Office/Phil. Statistics Authority
9. Designation of next-of-kin	Service Provider
10. Waiver or right of children 18 years old and above	Service Provider

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

17. Pre-Audit and Processing of Disbursement Voucher of RATA (Individual Claim)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for Representation and Transportation Allowance (individual claim) are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Different Office of the Municipality		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Office Order/Appointment (1st Payment) – 2 copies 5. Certificate of Assumption (1st Payment) – 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Office of the Municipal Mayor</p> <p>Office of the Municipal Mayor/HRMO</p> <p>Office of the Municipal Mayor/Property Officer</p>	

6. Certification that the official/employee did not use government vehicle and is not assigned any government vehicle – 2 copies 7. Certificate or evidence of service rendered or approved DTR – 2 copies 8. Certification by the LCE, that revised RATA rates is still within the PS limitation (for initial claim)		Concerned employee/HRMO Office of the Municipal Mayor		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

18. Pre-Audit and Processing of Disbursement Voucher of Clothing Allowance (Individual Claim)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for clothing allowance (individual claim) are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Different Office of the Municipality		
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE		
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Copy of Appointment – 2 copies 5. Certificate of Assumption – 2 copies 	<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Office of the Municipal Mayor/HRMO</p> <p>Office of the Municipal Mayor/HRMO</p> <p>Previous employer agency</p>		

6. Certificate of non-payment from previous agency, for transferees – 2 copies

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes per voucher	

19. Pre-Audit and Processing of Payroll of Honoraria to Government Personnel involved in Government Procurement

Payrolls from the Municipal Budget Office of the Municipality of Tago for Honoraria to Government Personnel involved in Government Procurement are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Bids and Awards Committee (BAC) of the Municipality		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Payroll – 4 copies 3. Office Order creating and designating the BAC composition and authorizing the members to collect honoraria – 2 copies 4. Minutes of BAC Meeting – 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Office of the Municipal Mayor</p> <p>BAC Secretariat</p>	

5. Notice of award to the winning bidder of procurement activity being claimed – 2 copies		BAC Secretariat		
6. Certification that the procurement involves competitive bidding – 2 copies		BAC Chairman		
7. Attendance Sheet listing names of attendees to the BAC meeting – 2 copies		BAC Secretariat		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Payroll to Municipal Accounting Office	1.1 Receive the Payroll with the necessary supporting documents.	None	2 Minutes	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and Payroll Number.	None	2 Minutes	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the Payroll for pre-audit.	None	20 Minutes	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the Payroll.	None	20 Minutes	<i>Management and Audit Analyst II</i>
	1.5 Return of payroll with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or release to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes	

20. Pre-Audit and Processing of Payroll of Honoraria to Lecturer/Coordinator

Payrolls from the Municipal Budget Office of the Municipality of Tago for payment of Honoraria to lecturers, resource persons, coordinators and facilitators are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Different Offices of the Municipality		
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE		
The following documents are to be submitted in compliance to COA Circular 2012-001:			
1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies	Municipal Budget Office		
2. Payroll – 4 copies	Concerned Office/Employee		
3. Office Order – 2 copies	Mother Agency of the Lecturer/Coordinator		
4. Coordinator's report on lecturer's schedule – 2 copies	Concerned Office/Employee		
5. Course Syllabus/Program of Lectures – 2 copies	Concerned Office/Employee		

6. Duly approved DTR in case of claims by the coordinator and facilitators – 2 copies		Concerned Office/Employee		
7. Activity Design – 2 copies		Concerned Office/Employee		
8. Letter Request by the Municipality – 2 copies		Office of the Municipal Mayor		
9. Accomplishment Report – 2 copies		Concerned Office/Employee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Payroll to Municipal Accounting Office	1.1 Receive the Payroll with the necessary supporting documents.	None	2 Minutes	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and Payroll Number.	None	2 Minutes	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the Payroll for pre-audit.	None	20 Minutes	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the Payroll.	None	20 Minutes	<i>Management and Audit Analyst II</i>
	1.5 Return of payroll with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or release to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes	

21. Pre-Audit and Processing of Payroll of Overtime Pay

Payrolls from the Municipal Budget Office of the Municipality of Tago for payment overtime pay are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Different Offices of the Municipality		
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE		
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Payroll – 4 copies 3. Overtime Authority – 2 copies 4. Overtime Work Program – 2 copies 5. Accomplishment Report – 2 copies 	<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Office of the Municipal Mayor</p> <p>Concerned Office/Employee</p> <p>Concerned Office/Employee</p>		

6. Duly approved DTR – 2 copies		Concerned Office/Employee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Payroll to Municipal Accounting Office	1.1 Receive the Payroll with the necessary supporting documents.	None	2 Minutes	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and Payroll Number.	None	2 Minutes	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the Payroll for pre-audit.	None	20 Minutes	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the Payroll.	None	20 Minutes	<i>Management and Audit Analyst II</i>
	1.5 Return of payroll with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute	<i>Management & Audit Analyst II</i>

	1.6 Final review and certifying of financial documents.	None	10 Minutes	<i>Municipal Accountant</i>
	1.7 Return of payroll with lacking documents, or release to Municipal Treasurer's Office of payroll with complete supporting documents.	None	3 Minutes	<i>JO-Accounting Clerk</i>
	TOTAL	None	58 Minutes	

22. Pre-Audit and Processing of Disbursement Voucher of Terminal Leave Benefits

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of terminal leave benefits are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	Different Office of the Municipality/HRMO		
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE		
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Clearance – 2 copies 4. Certified photocopy of employees leave card/Certificate of leave credits issued by the Admin/HRMO – 2 copies 	<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Office of the Municipal Mayor/HRMO/Concerned Offices</p> <p>HRMO</p>		

5. Approved leave application – 2 copies		Concerned Employee/HRMO		
6. Complete Service Record – 2 copies		HRMO		
7. SALN – 2 copies		Retiring Employee		
8. Certified photocopy of appointment/NOSA showing the highest salary received if the salary under the last appointment is not the highest – 2 copies		HRMO		
9. Computation of terminal leave benefits duly signed/certified by the accountant – 2 copies		Municipal Accountant		
10. Applicant’s authorization (in affidavit form) to deduct all financial obligations w/ the employer/agency/LGU – 2 copies		Retiring Employee		
11. Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA 3019) – 2 copies		Retiring Employee		
12. In case of resignation, employee’s letter of resignation duly accepted by the Head of Agency – 2 copies		Retiring Employee		
Additional requirements in case of death of claimant:				
1. Death certificate authenticated by NSO/PSA– 2 copies		PSA		
2. Marriage contract authenticated by NSO/PSA– 2 copies		PSA		
3. Birth certificates of all surviving legal heirs authenticated by NSO– 2 copies		PSA		
4. Designation of next-of-kin– 2 copies		Heirs/Beneficiaries		
5. Waiver of rights of children 18 y/o and above– 2 copies		Heirs/Beneficiaries		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL		None	58 Minutes per voucher	

23. Pre-Audit and Processing of Disbursement Voucher of Monetization

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of monetization are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office			
Classification:	Complex			
Type of Transaction:	G2G- Government to Government			
Who may avail:	Different Office of the Municipality/HRMO			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Approved leave application (10 days) w/ leave credit balance certified by the HR 4. Request for leave covering more than 10 days duly approved by the Head of Agency <p>For monetization of 50% or more:</p> <ol style="list-style-type: none"> 1. Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs– 2 copies 2. Barangay certification in case of need for financial assistance brought about by calamities, typhoons, fire, etc. – 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Office of the Municipal Mayor/HRMO</p> <p>Concerned Employee/HRMO</p> <p>Physician</p> <p>Barangay</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL		None	58 Minutes per voucher	

24. Pre-Audit and Processing of Disbursement Voucher of Utilities Expense/Telephone/Communication Services

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Utilities Expense/Telephone/Communication Services are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office			
Classification:	Complex			
Type of Transaction:	G2G- Government to Government			
Who may avail:	Different Office of the Municipality/GSO			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Statement of Account/Bill– 2 copies 4. Invoice/Official Receipt or machine validated statement of account/bill(for post-audit purposes)– 2 copies 5. Certification by Agency Head or his authorized representatives that all NDD are official calls. – 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Service Provider</p> <p>Service Provider</p> <p>Concerned Department</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	20 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	58 Minutes per voucher	

25. Pre-Audit and Processing of Disbursement Voucher of Infrastructure Projects-Advance Payment(not to exceed 15% of CP)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Infrastructure Projects-Advance Payment (not to exceed 15% of Contract Price) are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government

Who may avail:	Engineering/GSO	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p>		
1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies	Municipal Budget Office	
2. Disbursement Voucher – 4 copies	Concerned Office/Employee	
<p>3. Basic Requirements for Procurement through Public Bidding:</p> <ul style="list-style-type: none"> ❖ Authenticated photocopy of approved APP and any amendment thereto ❖ Approved contract supported by the following to be submitted to the COA w/n 5 days from execution of contract: <ul style="list-style-type: none"> • Invitation to Apply for Eligibility to Bid • Letter of Intent • Results of Eligibility Check/Screening • Bidding Documents enumerated under Section 17.1 of the Revised IRR of RA 9184 <ul style="list-style-type: none"> ➢ ABC; ➢ Invitation to Bid/Request for Expression of Interest; ➢ Eligibility Requirements ➢ Instructions to Bidders ➢ Scope of work, where applicable ➢ Plans/Drawings and Technical Specifications ➢ Form of Bid, Price Form, and List of Goods/Bill of Quantities ➢ Delivery Time or Completion Schedule ➢ Form, Amount, and Validity Period of Bid Security ➢ Form, Amount, and Validity of Performance Security and Warranty ➢ Form of Contract and General and Special Conditions of Contract. 	<p>BAC/GSO</p> <p>Engineering/GSO/BAC</p> <p>BAC Bidder BAC BAC</p>	
❖ Minutes of Pre-Bid Conference (ABC 1M & above)	BAC	

<ul style="list-style-type: none"> ❖ Agenda or Supplemental Bulletins, if any ❖ Bidders Technical and Financial Proposals ❖ Minutes of Bid Opening ❖ Abstract of Bids ❖ Post-Qualification Report of TWG ❖ BAC Resolution declaring winning bidder ❖ Notice of Post Qualification ❖ BAC Resolution recommending approval by the HOPE of the Resolution of the BAC recommending award of contract ❖ Notice of Award ❖ Performance Security ❖ Program of Work and Detailed Estimates ❖ Notice to Proceed, indicating the date of receipt by the contractor ❖ Detailed breakdown of the ABC ❖ PERT/CPM Network Diagram ❖ Detailed breakdown of the Contract Cost ❖ Copy of Advertisement of Invitation to Bid/Request for Expression of Interest ❖ Newspaper clippings of advertisement (ABC of 5M & above for Infra) ❖ Printout copy of advertisement posted in PhilGEPS ❖ Certification from the Head of BAC Secretariat on the posting of advertisement at 3 conspicuous places ❖ Printout copies of advertisement posted in agency website, if any 	<p>BAC Bidder BAC BAC BAC-TWG BAC BAC/HoPE BAC/HoPE</p> <p>BAC/HoPE Bidder Engineering BAC/HoPE</p> <p>Engineering Bidder Engineering BAC</p> <p>BAC</p> <p>BAC BAC Secretariat</p> <p>BAC</p>
<p>4. Documentary requirements under Sections 23.1 and 25.2b for Infra</p> <ul style="list-style-type: none"> ❖ Registration certificate from SEC, Department of Trade and Industry (DTI) for sole proprietorship, or CDA for cooperatives ❖ Mayor's/Business Permit ❖ Tax clearance per E.O. 398 ❖ Statement of the prospective bidder of all its ongoing government and private contracts ❖ Statement of the bidder's Single Largest Completed Contract (SLCC) similar to the contract to be bid ❖ Valid PCAB license ❖ The prospective bidder's audited financial statements, stamped "received" by the BIR or its duly accredited and authorized 	<p>Bidder</p> <p>Bidder Bidder Bidder</p> <p>Bidder</p> <p>Bidder Bidder</p>

<ul style="list-style-type: none"> ❖ Evidence of Invitation of 3 observers in all stages of procurement ❖ Purchase Request <p>5. Additional Requirements:</p> <ul style="list-style-type: none"> ❖ Letter request from contractor for advance payment ❖ Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee ❖ Such other document necessary in auditorial review and technical evaluation 	<p>BAC</p> <p>Engineering/Procuring Unit</p> <p>Bidder</p> <p>Bidder</p>
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	60 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.4 Pre-audit of the voucher.	None	120 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	60 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	258 Minutes per voucher	

26. Pre-Audit and Processing of Disbursement Voucher of Infrastructure Projects-Progress Billing

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Infrastructure Projects-Progress Billing are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Engineering/GSO

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements for Procurement through Public Bidding: (all in two (2) copies) <ul style="list-style-type: none"> ❖ Authenticated photocopy of approved APP and any amendment thereto ❖ Approved contract supported by the following to be submitted to the COA w/n 5 days from execution of contract: <ul style="list-style-type: none"> • Invitation to Apply for Eligibility to Bid • Letter of Intent • Results of Eligibility Check/Screening • Bidding Documents enumerated under Section 17.1 of the Revised IRR of RA 9184 <ul style="list-style-type: none"> ➢ ABC; ➢ Invitation to Bid/Request for Expression of Interest; ➢ Eligibility Requirements ➢ Instructions to Bidders ➢ Scope of work, where applicable ➢ Plans/Drawings and Technical Specifications ➢ Form of Bid, Price Form, and List of Goods/Bill of Quantities ➢ Delivery Time or Completion Schedule ➢ Form, Amount, and Validity Period of Bid Security ➢ Form, Amount, and Validity of Performance Security and Warranty ➢ Form of Contract and General and Special Conditions of Contract. ❖ Minutes of Pre-Bid Conference (ABC 1M & above) ❖ Agenda or Supplemental Bulletins, if any 	<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>BAC/GSO</p> <p>Engineering/GSO/BAC</p> <p>BAC Bidder BAC BAC</p> <p>BAC BAC Bidder</p>

<ul style="list-style-type: none"> ❖ Bidders Technical and Financial Proposals ❖ Minutes of Bid Opening ❖ Abstract of Bids ❖ Post-Qualification Report of TWG ❖ BAC Resolution declaring winning bidder ❖ Notice of Post Qualification ❖ BAC Resolution recommending approval by the HOPE of the Resolution of the BAC recommending award of contract ❖ Notice of Award ❖ Performance Security ❖ Program of Work and Detailed Estimates ❖ Notice to Proceed, indicating the date of receipt by the contractor ❖ Detailed breakdown of the ABC ❖ PERT/CPM Network Diagram ❖ Detailed breakdown of the Contract Cost ❖ Copy of Advertisement of Invitation to Bid/Request for Expression of Interest ❖ Newspaper clippings of advertisement (ABC of 5M & above for Infra) ❖ Printout copy of advertisement posted in PhilGEPS ❖ Certification from the Head of BAC Secretariat on the posting of advertisement at 3 conspicuous places ❖ Printout copies of advertisement posted in agency website, if any 	<p>BAC BAC BAC-TWG BAC BAC/HoPE BAC/HoPE</p> <p>BAC/HoPE Bidder Engineering BAC/HoPE</p> <p>Engineering Bidder Engineering BAC</p> <p>BAC</p> <p>BAC BAC Secretariat</p> <p>BAC</p>
<p>4. Documentary requirements under Sections 23.1 and 25.2b for Infra</p> <ul style="list-style-type: none"> ❖ Registration certificate from SEC, Department of Trade and Industry (DTI) for sole proprietorship, or CDA for cooperatives ❖ Mayor's/Business Permit ❖ Tax clearance per E.O. 398 ❖ Statement of the prospective bidder of all its ongoing government and private contracts ❖ Statement of the bidder's Single Largest Completed Contract (SLCC) similar to the contract to be bid ❖ Valid PCAB license ❖ The prospective bidder's audited financial statements, stamped "received" by the BIR or its duly accredited and authorized 	<p>Bidder</p> <p>Bidder Bidder Bidder</p> <p>Bidder</p> <p>Bidder Bidder</p>

institutions, for the preceding calendar year which should not be earlier than two (2) years from the date of bid submission	Bidder
❖ The prospective bidder's computation of Net Financial Contracting Capacity (NFCC).	Bidder
❖ Joint Venture Agreement for JV bidders, including PhilGEPS CoR of each partner	Bidder
❖ PhilGEPS Certificate of Registration and membership in accordance with Section 8.5.2 of this IRR	Bidder Bidder
❖ Bid security in the prescribed form, amount and validity period;	Bidder
❖ Organizational chart for the contract to be bid	
❖ List of contractor's personnel to be assigned to the contract to be bid	Bidder Bidder
❖ List of contractor's major equipment	
❖ Omnibus Sworn Statement in accordance with Section 25.3 of this IRR;	Bidder
❖ For foreign bidders claiming eligibility by reason of their country's extension of reciprocal rights to Filipinos, a certification from the relevant government office of their country stating that Filipinos are allowed to participate in their government procurement activities for the same item or product	BAC
❖ Minutes of Pre-procurement Conference for Infra costing 5M & above	BAC BAC
❖ Bid Evaluation Report	BAC
❖ Post Qualification Evaluation Report	
❖ Printout copy of posting of Notice of Award, Notice to Proceed and Contract of award in PhilGEPS	Sangguniang Bayan
❖ For LGUs, as clarified under COA Memo No. 2010-014 dated April 22, 2010, authorization by local Sanggunian for the LCE to enter into contract in case of the ff: <ul style="list-style-type: none"> • In case of a reenacted budget:: <ul style="list-style-type: none"> ➢ For new contracts entered into by the LCE for contractual obligations included in the previous year's annual and supplemental budgets • In case of regularly enacted budget: <ul style="list-style-type: none"> ➢ For projects described in generic terms, such as infra projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation system projects, reclamation projects, or roads and bridges 	BAC

<ul style="list-style-type: none"> ❖ Evidence of Invitation of 3 observers in all stages of procurement ❖ Purchase Request <p>5. Additional Requirements:</p> <ul style="list-style-type: none"> ❖ Letter request from contractor for progress payment ❖ Statement of Works Accomplished ❖ Inspection Report by the Agency's Authorized Engineer ❖ Result 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 ❖ Such other document necessary in auditorial review and technical evaluation 	<p>Engineering/Procuring Unit</p> <p>Winning Bidder Winning Bidder Engineering Service Provider Engineering Engineering/Procuring Unit Winning Bidder Engineering/Procuring Unit</p> <p>Engineering/Procuring Unit Engineering/Procuring Unit</p>
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	60 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.4 Pre-audit of the voucher.	None	120 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	60 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	258 Minutes per voucher	

27. Pre-Audit and Processing of Disbursement Voucher of Infrastructure Projects-Final Billing

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Infrastructure Projects-Final Billing are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Engineering/GSO

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Letter request from contractor for final payment - 2 copies 4. Statement of Works Accomplished - 2 copies 5. Inspection Report by the Agency’s Authorized Engineer - 2 copies 6. Result of Test Analysis, if applicable - 2 copies 7. Statement of Time Elapsed - 2 copies 8. Monthly Certificate of Payment - 2 copies 9. Contractor’s Affidavit on payment of labourers and materials - 2 copies 10. Pictures, before, during and after construction of items of work especially the embedded items - 2 copies 11. Photocopy of vouchers of all previous payments - 2 copies 12. Certificate of Completion - 2 copies 13. As-Built Plans - 2 copies 14. Warranty security - 2 copies 15. Clearance from the Provincial Treasurer that the corresponding sand and gravel fees have been paid - 2 copies 	<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Contractor</p> <p>Contractor, Engineering</p> <p>Engineering</p> <p>Service Provider</p> <p>Engineering/Procuring Unit</p> <p>Engineering/Procuring Unit</p> <p>Contractor</p> <p>Engineering/Procuring Unit</p> <p>Engineering/Procuring Unit</p> <p>Engineering</p> <p>Contractor</p> <p>Contractor</p> <p>Contractor</p>

16. Copy of turn over documents/transfer of project and facilities such as motor vehicle, laptops, other equipment and furniture included in the contract to concerned government agency - 2 copies		Procuring Unit		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>

1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	128 Minutes per voucher	

28. Pre-Audit and Processing of Disbursement Voucher of Infrastructure Projects-Variation Order/Change Order/Extra Work Order

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Infrastructure Projects with Variation Order/Change Order/Extra Work Order are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Engineering/GSO
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Copy of Approved Change Order(CO)/Extra Work Order(EWO) - 2 copies 4. Copy of approved original plans and duly revised plans - 2 copies 5. Copy of agency's reports establishing necessity/justification of CO/EWO - 2 copies 6. Copy of approved/revised PERT/CPM Network Diagram - 2 copies 7. Copy of approved detailed breakdown of contract cost for the variation order - 2 copies 8. If 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 all the previously approved variation orders - 2 copies 9. Additional performance security if variation order exceeds 10% of original contract cost - 2 copies 10. Other necessary documents - 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Engineering/Procuring Unit</p> <p>Engineering</p> <p>Engineering/Procuring Unit</p> <p>Contractor</p> <p>Engineering/Procuring Unit</p> <p>Engineering/Procuring Unit</p> <p>Contractor</p> <p>Engineering/Procuring Unit/Contractor</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	128 Minutes per voucher	

29. Pre-Audit and Processing of Disbursement Voucher of Infrastructure Projects-Release of Retention Money

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Infrastructure Projects-Release of Retention Money are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office			
Classification:	Complex			
Type of Transaction:	G2G- Government to Government			
Who may avail:	Engineering/GSO			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. 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 – 2 copies 4. Certification from the end-user that the project is completed and inspected - 2 copies 		<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>Contractor</p> <p>Engineering/Procuring Unit</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	15 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.4 Pre-audit of the voucher.	None	20 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	10 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	53 Minutes per voucher	

30. Pre-Audit and Processing of Disbursement Voucher of Goods through Public Bidding

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through public bidding are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Engineering/GSO
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements for Procurement through Public Bidding: (all in two (2) copies) <ul style="list-style-type: none"> ❖ Authenticated photocopy of approved APP and any amendment thereto ❖ Approved contract supported by the following to be submitted to the COA w/n 5 days from execution of contract: <ul style="list-style-type: none"> • Invitation to Apply for Eligibility to Bid • Letter of Intent • Results of Eligibility Check/Screening • Bidding Documents enumerated under Section 17.1 of the Revised IRR of RA 9184 <ul style="list-style-type: none"> ➤ ABC; ➤ Invitation to Bid/Request for Expression of Interest; ➤ Eligibility Requirements ➤ Instructions to Bidders ➤ Scope of work, where applicable ➤ Plans/Drawings and Technical Specifications 	<p>Municipal Budget Office</p> <p>Concerned Office/Employee</p> <p>BAC/GSO</p> <p>End-user/GSO/BAC</p> <p>BAC Bidder BAC BAC</p>

<ul style="list-style-type: none"> ➤ Form of Bid, Price Form, and List of Goods/Bill of Quantities ➤ Delivery Time or Completion Schedule ➤ Form, Amount, and Validity Period of Bid Security ➤ Form, Amount, and Validity of Performance Security and Warranty ➤ Form of Contract and General and Special Conditions of Contract. <ul style="list-style-type: none"> ❖ Minutes of Pre-Bid Conference (ABC 1M & above) ❖ Agenda or Supplemental Bulletins, if any ❖ Bidders Technical and Financial Proposals ❖ Minutes of Bid Opening ❖ Abstract of Bids ❖ Post-Qualification Report of TWG ❖ BAC Resolution declaring winning bidder ❖ Notice of Post Qualification ❖ BAC Resolution recommending approval by the HOPE of the Resolution of the BAC recommending award of contract ❖ Notice of Award ❖ Performance Security ❖ Detailed breakdown of the ABC ❖ Detailed breakdown of the Contract Cost <p>4. Copy of advertisement on Invitation to Bid/Request for expression of interest (all in two (2) copies)</p> <ul style="list-style-type: none"> ❖ Newspaper clippings of advertisement (ABC of 10M & above for Goods) ❖ Printout copy of advertisement posted in PhilGEPS ❖ Certification from the Head of BAC Secretariat on the posting of advertisement at 3 conspicuous places ❖ Printout copies of advertisement posted in agency website, if any <p>5. Documentary requirements under Sections 23.1 and 25.2a for Goods</p> <ul style="list-style-type: none"> ❖ Registration certificate from SEC, Department of Trade and Industry (DTI) for sole proprietorship, or CDA for cooperatives 	<p>BAC BAC Bidder BAC BAC BAC-TWG BAC BAC/HoPE BAC/HoPE</p> <p>BAC/HoPE Bidder End-user unit End-user unit/BAC/HoPE</p> <p>BAC</p> <p>Bidder</p>
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<ul style="list-style-type: none"> ❖ Mayor's/Business Permit ❖ Tax clearance per E.O. 398 ❖ Statement of the prospective bidder of all its ongoing government and private contracts ❖ Statement of the bidder's Single Largest Completed Contract (SLCC) similar to the contract to be bid ❖ The prospective bidder's audited financial statements, stamped "received" by the BIR or its duly accredited and authorized institutions, for the preceding calendar year which should not be earlier than two (2) years from the date of bid submission ❖ The prospective bidder's computation of Net Financial Contracting Capacity (NFCC). However, in the case of procurement of Goods, a bidder may submit a committed Line of Credit from a Universal or Commercial Bank, in lieu of its NFCC computation ❖ For Goods, valid Joint Venture Agreement for JV bidders, in case the joint venture is already in existence ❖ PhilGEPS Certificate of Registration and membership in accordance with Section 8.5.2 of this IRR ❖ Bid security in the prescribed form, amount and validity period; ❖ Technical Specifications ❖ Omnibus Sworn Statement in accordance with Section 25.3 of this IRR; ❖ For foreign bidders claiming eligibility by reason of their country's extension of reciprocal rights to Filipinos, a certification from the relevant government office of their country stating that Filipinos are allowed to participate in their government procurement activities for the same item or product <p>6. Minutes of Pre-procurement Conference for Goods costing 2M and above</p> <p>7. Bid Evaluation Report</p> <p>8. Post Qualification Evaluation Report</p> <p>9. Printout copy of posting of Notice of Award, Notice to Proceed and Contract of award in PhilGEPS</p> <p>10. For LGUs, as clarified under COA Memo No. 2010-014 dated April 22, 2010, authorization by local Sanggunian for the LCE to enter into contract in case of the ff:</p> <ul style="list-style-type: none"> • In case of a reenacted budget:: 	<p>BAC</p> <p>BAC</p> <p>BAC</p> <p>BAC</p> <p>Sangguniang Bayan</p>
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<ul style="list-style-type: none"> ➤ For new contracts entered into by the LCE for contractual obligations included in the previous year's annual and supplemental budgets • In case of regularly enacted budget: <ul style="list-style-type: none"> ➤ For projects described in generic terms, such as infra projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation system projects, reclamation projects, or roads and bridges <p>11. Evidence of invitation of 3 observers in all stages of procurement 12. Purchase Request</p> <p>Additional Requirements-Supplies, Materials, Equipment and Motor Vehicles:</p> <p>13. Certificate of Exclusive Distributorship, if applicable 14. Samples and brochures/photographs, if applicable 15. For imported items: <ul style="list-style-type: none"> ❖ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details ❖ Home Consumption Value of the items ❖ Breakdown of the expenses incurred in the Importation </p> <p>16. Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered 17. Result of Test Analysis, if applicable 18. Tax receipts from BOC/BIR 19. Inspection and Acceptance Report 20. For equipment, Property Acknowledgment Receipt 21. Warranty Security for a minimum period of 3 months for expendable supplies, or 1 year for non-expendable supplies</p> <p>22. In case of MOTOR VEHICLES; Authority/Approval to Purchase from LCE (for locally sourced fund), otherwise from the DBM Secretary (for NG sourced fund) for the following:</p>	<p>BAC End-user unit</p> <p>Supplier Supplier Supplier</p> <p>Supplier</p> <p>Supplier Supplier End-user unit/Inspectorate Committee End-user unit/GSO Supplier</p> <p>End-user unit</p>
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<ul style="list-style-type: none"> ❖ Specific-purpose vehicles (ambulance, military and police patrol vehicle, armored vehicle, prisoner’s van, and fire trucks) ❖ Heavy equipment ❖ Locally-assembled owner or passenger-type jeep ❖ Motorized bancas/boats ❖ Vehicles for mass transport ❖ Motorcycles and tri-wheeled vehicles 	End-user unit
<p>23. In case of MOTOR VEHICLES; Authority/Approval to Purchase from the DILG Secretary for LUXURY VEHICLES:</p>	Supplier
<p>24. In case of DRUGS and MEDICINES:</p> <ul style="list-style-type: none"> ❖ Certificate of product registration from Food and Drug Administration(FDA) ❖ Certificate of good manufacturing from FDA ❖ Batch Release Certificate from FDA ❖ If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items 	
<p>Additional Requirements-General Support Services(janitorial, security, maintenance, garbage collection and disposal and similar services):</p>	
<ul style="list-style-type: none"> ❑ Additional documents under Annexes H to K and P of COA Memorandum No. 2005-027 dated Feb. 28, 2005 required to be submitted to the Auditor’s Office within 5 days from the execution of the contract: 	End-user unit/Service Provider
<ul style="list-style-type: none"> ❑ For janitorial/security/maintenance services <ul style="list-style-type: none"> ○ Appropriate approved documents indicating the following: <ul style="list-style-type: none"> ✓ The number of personnel involved and their corresponding rates/ salary ✓ Schedule of work and places of assignment or station/visits indicating among others, the number of hours per visit 	End-user unit

<ul style="list-style-type: none"> ✓ The type and number of equipment to be served (in case of visitatorial maintenance service) 	End-user unit/Service Provider
<ul style="list-style-type: none"> ○ The scaled floor plans of the building and other areas covered by the service contract (for janitorial services) 	End-user unit/Service Provider
<ul style="list-style-type: none"> ○ The group classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in accordance with the applicable Rules Implementing RA No. 6727 	End-user unit
<ul style="list-style-type: none"> ○ Approved documents indicating the minimum requirements of the agency on the number of security personnel to be involved in the project (for security service contract) 	End-user unit/Service Provider
<ul style="list-style-type: none"> ○ The population of the agency where the services are rendered (for security service controls) 	Service Provider
<ul style="list-style-type: none"> ○ Detailed description of the maintenance services to be rendered or activities to be performed (for maintenance service contracts) 	Service Provider
<ul style="list-style-type: none"> □ For Garbage Collection and Disposal 	
<ul style="list-style-type: none"> ○ Complete description/specifications (brand name, model, make/country of origin, hp, piston displacement, capacity) and number of units of dump trucks to be used 	End-User Unit/Service Provider
<ul style="list-style-type: none"> ○ Complete description/specifications (age, condition, brand, etc.) and number of units of all other equipment to be rented/used 	End-User Unit/Service Provider
<ul style="list-style-type: none"> ○ Appropriate approved documents containing the terms and conditions, whether operated or bare rental for heavy equipment, whether per trip or package deal; and other relevant condition 	End-User Unit/Service Provider
<ul style="list-style-type: none"> ○ The designated dumpsite/location of dumpsite (if provided in a separate document) 	End-User Unit/Service Provider
<ul style="list-style-type: none"> ○ The measurement in kilometres of the total distance covered by one complete route for all the required routes to be travelled 	End-User Unit/Service Provider
	End-User Unit/Service Provider

<ul style="list-style-type: none"> ○ Estimated volume in cubic meters of garbage to be hauled from area of operation, including the basis for such estimates ○ In cases where the type of contract differs from the usual per trip contract basis, sufficient justification and comparative analysis between the type of contract ☐ For forwarding/shipping/hauling contract <ul style="list-style-type: none"> ○ The type/kind and technical description of the mode of transportation used ○ The point of origin and destination including the estimated distance/s if transported by land ○ The estimated weight and volume of cargoes involved ☐ Accomplishment Report ☐ Request for payment ☐ Contractor's Bill ☐ Certificate of Acceptance ☐ Record of attendance/service ☐ Proof of remittance to concerned government agency and/or GOCCs (BIR/SSS/Pag-Ibig) ☐ Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	<p>End-User Unit/Service Provider</p> <p>End-User Unit/Service Provider</p> <p>End-User Unit Service Provider</p> <p>End-user Unit End-User Unit Service Provider</p>
<p>Additional Requirements-Rental Contracts:</p> <ul style="list-style-type: none"> ☐ Additional documents under Annexes L, N and O of COA Memorandum No. 2005-027 dated Feb. 28, 2005 required to be submitted to the Auditor's Office within 5 days from the execution of the contract: <ul style="list-style-type: none"> ○ For privately-owned office/building <ul style="list-style-type: none"> ✓ Complete copy of the building floor plans indicating in shaded colors the rentable space ✓ Copy of the Certificate of Occupancy of the building or appropriate approved documents showing the date of the building was constructed or age of the building ✓ Complete description of the building as to type, kind and class including its component parts 	<p>Lessor</p> <p>Lessor</p> <p>Lessor</p> <p>Lessor</p> <p>End-User Unit End-User Unit</p>

<p>and equipment facilities such as, but not limited to, parking areas, elevators, air-conditioning system, fire fighting equipment, etc.</p> <ul style="list-style-type: none"> ✓ Copy of the Master of Deed Declaration and Restrictions in case of lease/rental of office condominiums <ul style="list-style-type: none"> ○ For equipment rental/lease/purchase contract <ul style="list-style-type: none"> ✓ Agency evaluation of equipment utilization ✓ Pertinent data of area operation ❑ List of prevailing comparable property within vicinity ❑ Vicinity map ❑ Request for payment ❑ Bill/Invoices ❑ Certificate of occupancy (space/building) ❑ Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	<p>End-User Unit End-User Unit Lessor Lessor End-User Unit/Lessor</p> <p>End-User Unit</p>
<p>Additional Requirements-Repair and Maintenance of Aircraft, Equipment and Motor Vehicles:</p> <ul style="list-style-type: none"> ❑ Additional documents under Annexes Q and R of COA Memorandum No. 2005-027 dated Feb. 28, 2005 required to be submitted to the Auditor's Office within 5 days from the execution of the contract: <ul style="list-style-type: none"> ○ Copy of the pre-repair evaluation and approved detailed plans by the agency showing in sufficient detail the scope of work/extent of repair to be done ○ Copy of the latest service bulletin, in case of aircraft ○ Report of waste materials ○ Copy of document indicating the history of repair ❑ Post-inspection reports ❑ Warranty Certificate ❑ Request for payment ❑ Bill/Invoices ❑ Certificate of Acceptance ❑ Pre-repair inspection reports ❑ Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof 	<p>End-User Unit Inspectorate Committee Supplier Supplier Supplier End-User Unit Inspectorate Committee</p> <p>Supplier End-User Unit</p>

Additional Requirements-Advertising Expenses:

- Bill/Statement of Account
- Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio commercial

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	60 Minutes per voucher	<i>JO-Accounting Clerk</i>

1.4 Pre-audit of the voucher.	None	120 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	60 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	258 Minutes per voucher	

31. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Limited Source Bidding (Goods)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Limited Source Bidding are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements Common under Alternative Methods: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Performance security o BAC Resolution recommending and justifying to the 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 the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 4. Additional Requirements: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o Copy of direct invitation to bid to pre-selected list of suppliers o Winning bidder's offer/proposal o Abstract of bids 	<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p> <p>BAC/GSO</p> <p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p> <p>BAC/GSO/End-User Unit</p>

<ul style="list-style-type: none"> ○ Notice of Award ☐ Documentary requirements under Sec. 23.1 of RA 9184 Revised IRR <ul style="list-style-type: none"> ○ SEC/DTI/CDA(cooperatives) registration certificate ○ Mayor's/Business Permit ○ Tax Clearance from BIR (per EO 398, s. 2005) ○ Statement of all government and private contracts ○ Statement of bidder's Single Largest Completed Contract (SLCC) ○ Audited FS stamped received by the BIR for the preceding CY w/c should not be earlier than 2 yrs. from date of bid submission ○ NFCC Computation or committed Line of Credit for procurement of Goods 	Supplier
<ul style="list-style-type: none"> ☐ Documentary requirements under Sec. 25.2(a) of RA 9184 Revised IRR (Goods) <ul style="list-style-type: none"> ○ PhilGEPS Certificate of Registration ○ Bid security ○ Technical specifications ○ Omnibus Sworn Statement(Sec. 25.3 of IRR) 	Supplier
<p>Additional Requirements-SUPPLIES, MATERIALS, EQUIPMENT & MOTOR VEHICLES</p>	
<ul style="list-style-type: none"> ☐ Documentary requirements under Annexes F & S of COA Memo No. 2005-027 required to be submitted w/n 5days upon contract execution: <ul style="list-style-type: none"> ○ Samples and brochures/photographs, if applicable ○ For imported items: <ul style="list-style-type: none"> ✓ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details ✓ Home Consumption Value of the items ✓ Breakdown of the expenses incurred in the Importation 	Supplier
<ul style="list-style-type: none"> ☐ Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered 	Supplier
<ul style="list-style-type: none"> ☐ Result of Test Analysis, if applicable 	Supplier
<ul style="list-style-type: none"> ☐ Tax receipts from BOC/BIR 	Supplier
<ul style="list-style-type: none"> ☐ For equipment, Property Acknowledgment Receipt 	GSO/End-User Unit

	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	128 Minutes per voucher	

32. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Limited Source Bidding (Consulting Services)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Consulting Services through Alternative Modes of Procurement-Limited Source Bidding are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements Common under Alternative Methods: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Performance security o BAC Resolution recommending and justifying to the 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 the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report 	<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p> <p>BAC/GSO</p> <p>BAC/GSO End-user Unit Inspectorate Committee</p>

<ul style="list-style-type: none"> <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 	<p>HoPE/BAC</p> <p>Consultant</p> <p>Consultant</p>
<p>4. Additional Requirements: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o Copy of direct invitation to bid to pre-selected list of suppliers o Winning bidder's offer/proposal o Abstract of bids o Notice of Award <input type="checkbox"/> Documentary requirements under Sec. 23.1 of RA 9184 Revised IRR <ul style="list-style-type: none"> o SEC/DTI/CDA(cooperatives) registration certificate o Mayor's/Business Permit o Tax Clearance from BIR (per EO 398, s. 2005) o Statement of all government and private contracts o Statement of bidder's Single Largest Completed Contract (SLCC) o Audited FS stamped received by the BIR for the preceding CY w/c should not be earlier than 2 yrs. from date of bid submission o NFCC Computation or committed Line of Credit for procurement of Goods <input type="checkbox"/> Documentary requirements under Sec. 25.2(c) of RA 9184 Revised IRR (Consulting Services) <ul style="list-style-type: none"> o Bid security o Organizational chart for the contract to be bid o List of completed and ongoing projects o Approach, work plan, and schedule o List of key personnel to be assigned to the contract to be bid, w/ complete qualification and experience o Omnibus Sworn Statement(Sec. 25.3 of IRR) 	<p>BAC/GSO/End-User Unit</p> <p>Consultant</p> <p>Consultant</p> <p>Consultant</p>

- ❑ Documentary requirements under Annex D of COA Memo No. 2005-027 required to be submitted w/n 5days upon contract execution:
 - If not in the Terms of Reference, appropriate approved documents indicating the expected outputs/deliverables
 - Approved Manning Schedule indicating the names and positions of the consultants and staff and the extent of their participation in the project
 - Curriculum vitae of the consultants and staff
 - Letter request for payment from the consultant
 - Approved Consultancy Progress /Final Reports
 - Progress/Final billing
 - Contract of Infrastructure Projects subject of Project Management Consultancy Services

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>

	voucher with complete supporting documents.			
	1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
	TOTAL	None	128 Minutes per voucher	

33. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Direct Contracting (Goods)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Direct Contracting are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office		
Classification:	Complex		
Type of Transaction:	G2G- Government to Government		
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <p>1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies</p> <p>2. Disbursement Voucher – 4 copies</p>		<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p>	

<p>3. Basic Requirements Common under Alternative Methods: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Performance security o BAC Resolution recommending and justifying to the 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 the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 	<p>BAC/GSO</p> <p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p>
<p>4. Additional Requirements: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o Copy of letter to selected manufacturer/supplier/distributor to submit price quotation and conditions of sale o Certificate of Exclusive Distributorship issued by the principal under oath o Certification from agency authorized official that there are no sub-dealers selling at lower prices and for w/c 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 <input type="checkbox"/> Study/survey done to determine that there are no sub-dealers selling at lower prices and for w/c no suitable substitute can be obtained at more advantageous terms to the government 	<p>BAC/GSO/End-User Unit</p>

<p>Additional Requirements-SUPPLIES, MATERIALS, EQUIPMENT & MOTOR VEHICLES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Documentary requirements under Annexes F & S of COA Memo No. 2005-027 required to be submitted w/n 5days upon contract execution: <ul style="list-style-type: none"> ○ Samples and brochures/photographs, if applicable ○ For imported items: <ul style="list-style-type: none"> ✓ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details ✓ Home Consumption Value of the items ✓ Breakdown of the expenses incurred in the Importation <input type="checkbox"/> Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered <input type="checkbox"/> Result of Test Analysis, if applicable <input type="checkbox"/> Tax receipts from BOC/BIR <input type="checkbox"/> For equipment, Property Acknowledgment Receipt <input type="checkbox"/> Warranty Security for a minimum period of 3 months for expendable supplies, or 1 year for non-expendable supplies <input type="checkbox"/> For procurement of drugs and medicines: <ul style="list-style-type: none"> ○ Certificate of product registration from Food and Drug Administration(FDA) ○ Certificate of good manufacturing from FDA ○ Batch Release Certificate from FDA ○ If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items 	<p>Supplier</p> <p>Supplier</p> <p>Supplier Supplier GSO/End-User Unit Supplier</p> <p>Supplier</p>
<p>Additional Requirements-REPAIRS & MAINTENANCE of AIRCRAFT, EQUIPMENT and MOTOR VEHICLE</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (under Annexes Q & R of COA Memo No. 2005-027) 	<p>GSO/End-User Unit</p>

<ul style="list-style-type: none"> ○ Pre-repair evaluation report and approved plans by the agency showing in sufficient detail the scope of work/extent of repair to be done ○ Copy of latest service bulletin, in case of aircraft ○ Report of waste materials ○ Document indicating history of repair ○ Post-inspection report ○ Warranty certificate ○ Request for payment ○ Bill/Invoices ○ Certificate of Acceptance ○ Pre-repair inspection report <p>Additional Requirements-ADVERTISING EXPENSES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Bill/Statement of Account <input type="checkbox"/> Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio commercial 	<p>GSO/End-User Unit GSO/End-User Unit Inspectorate Committee Supplier Supplier Supplier End-User Unit Inspectorate Committee</p> <p>Supplier GSO/End-User Unit</p>
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>

1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	128 Minutes per voucher	

34. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Repeat Order

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Repeat Order are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office	
Classification:	Complex	
Type of Transaction:	G2G- Government to Government	
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality	
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	
The following documents are to be submitted in compliance to COA Circular 2012-001: 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies	Municipal Budget Office End-User Unit/GSO	

<p>3. Basic Requirements Common under Alternative Methods: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Warranty security o BAC Resolution recommending and justifying to the 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 the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree <p>4. Additional Requirements: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o Copy of original contract o Certification from the end user that the supplier has complied w/ all the requirements under the original contract <p>Additional Requirements-SUPPLIES, MATERIALS, EQUIPMENT & MOTOR VEHICLES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Documentary requirements under Annexes F & S of COA Memo No. 2005-027 required to be submitted w/n 5days upon contract execution: <ul style="list-style-type: none"> o Samples and brochures/photographs, if applicable o For imported items: <ul style="list-style-type: none"> ✓ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details 	<p>BAC/GSO</p> <p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p> <p>BAC/GSO/End-User Unit</p>
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<ul style="list-style-type: none"> ✓ Home Consumption Value of the items ✓ Breakdown of the expenses incurred in the Importation ❑ Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered ❑ Result of Test Analysis, if applicable ❑ Tax receipts from BOC/BIR ❑ For equipment, Property Acknowledgment Receipt ❑ Warranty Security for a minimum period of 3 months for expendable supplies, or 1 year for non-expendable supplies ❑ For procurement of drugs and medicines: <ul style="list-style-type: none"> ○ Certificate of product registration from Food and Drug Administration(FDA) ○ Certificate of good manufacturing from FDA ○ Batch Release Certificate from FDA ○ If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items 	<p>Supplier</p> <p>Supplier Supplier GSO/End-User Unit Supplier</p> <p>Supplier</p>
<p>Additional Requirements-REPAIRS & MAINTENANCE of AIRCRAFT, EQUIPMENT and MOTOR VEHICLE</p> <ul style="list-style-type: none"> ❑ Specific requirements to be submitted to COA w/n 5 working days from contract execution (under Annexes Q & R of COA Memo No. 2005-027) <ul style="list-style-type: none"> ○ Pre-repair evaluation report and approved plans by the agency showing in sufficient detail the scope of work/extent of repair to be done ○ Copy of latest service bulletin, in case of aircraft ○ Report of waste materials ○ Document indicating history of repair ○ Post-inspection report ○ Warranty certificate ○ Request for payment ○ Bill/Invoices ○ Certificate of Acceptance ○ Pre-repair inspection report 	<p>GSO/End-User Unit</p> <p>GSO/End-User Unit</p> <p>GSO/End-User Unit GSO/End-User Unit Inspectorate Committee Supplier Supplier Supplier End-User Unit Inspectorate Committee</p>

Additional Requirements-ADVERTISING EXPENSES <input type="checkbox"/> Bill/Statement of Account <input type="checkbox"/> Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio commercial		Supplier GSO/End-User Unit		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>

TOTAL	None	128 Minutes per voucher	
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35. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Direct Contracting (Goods)

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Direct Contracting are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements Common under Alternative Methods: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Performance security o BAC Resolution recommending and justifying to the 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 the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places 	<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p> <p>BAC/GSO</p>

<ul style="list-style-type: none"> <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 	<p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p>
<p>4. Additional Requirements: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o Copy of letter to selected manufacturer/supplier/distributor to submit price quotation and conditions of sale o Certificate of Exclusive Distributorship issued by the principal under oath o Certification from agency authorized official that there are no sub-dealers selling at lower prices and for w/c 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 <input type="checkbox"/> Study/survey done to determine that there are no sub-dealers selling at lower prices and for w/c no suitable substitute can be obtained at more advantageous terms to the government 	<p>BAC/GSO/End-User Unit</p>
<p>Additional Requirements-SUPPLIES, MATERIALS, EQUIPMENT & MOTOR VEHICLES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Documentary requirements under Annexes F & S of COA Memo No. 2005-027 required to be submitted w/n 5days upon contract execution: <ul style="list-style-type: none"> o Samples and brochures/photographs, if applicable o For imported items: <ul style="list-style-type: none"> ✓ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details ✓ Home Consumption Value of the items ✓ Breakdown of the expenses incurred in the Importation 	<p>Supplier</p> <p>Supplier</p>

<ul style="list-style-type: none"> <input type="checkbox"/> Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered <input type="checkbox"/> Result of Test Analysis, if applicable <input type="checkbox"/> Tax receipts from BOC/BIR <input type="checkbox"/> For equipment, Property Acknowledgment Receipt <input type="checkbox"/> Warranty Security for a minimum period of 3 months for expendable supplies, or 1 year for non-expendable supplies <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 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 	<p>Supplier Supplier GSO/End-User Unit Supplier Supplier</p>
<p>Additional Requirements-REPAIRS & MAINTENANCE of AIRCRAFT, EQUIPMENT and MOTOR VEHICLE</p>	
<ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (under Annexes Q & R of COA Memo No. 2005-027) <ul style="list-style-type: none"> o Pre-repair evaluation report and approved plans by the agency showing in sufficient detail the scope of work/extent of repair to be done o Copy of latest service bulletin, in case of aircraft o Report of waste materials o Document indicating history of repair o Post-inspection report o Warranty certificate o Request for payment o Bill/Invoices o Certificate of Acceptance o Pre-repair inspection report 	<p>GSO/End-User Unit GSO/End-User Unit GSO/End-User Unit Inspectorate Committee Supplier Supplier Supplier End-User Unit Inspectorate Committee Supplier</p>

Additional Requirements-ADVERTISING EXPENSES <input type="checkbox"/> Bill/Statement of Account <input type="checkbox"/> Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio commercial		GSO/End-User Unit		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>

TOTAL	None	128 Minutes per voucher	
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36. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Shopping

Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Shopping are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements Common under Alternative Methods: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Proof of posting of invitation/request for submission of price quotation in PhilGEPS website, website of PE (if available), and at any conspicuous places (not required under unforeseen contingency) o Performance and warranty securities (not required under unforeseen contingency) o BAC Resolution recommending and justifying to the HOPE the use of alternative mode of procurement and 	<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p> <p>BAC/GSO</p>

<p>approval by the HOPE of the BAC Resolution recommending award of contract</p> <ul style="list-style-type: none"> ○ Proof of posting of the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <ul style="list-style-type: none"> <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 	<p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p>
<p>4. Additional Requirements: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> ○ Price quotations from at least 3 bonafide and reputable manufacturers/suppliers/distributors ○ Abstract of canvass 	<p>BAC/GSO/End-User Unit</p>
<p>Additional Requirements-SUPPLIES, MATERIALS, EQUIPMENT & MOTOR VEHICLES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Documentary requirements under Annexes F & S of COA Memo No. 2005-027 required to be submitted w/n 5days upon contract execution: <ul style="list-style-type: none"> ○ Samples and brochures/photographs, if applicable ○ For imported items: <ul style="list-style-type: none"> ✓ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details ✓ Home Consumption Value of the items ✓ Breakdown of the expenses incurred in the Importation <input type="checkbox"/> Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered <input type="checkbox"/> Result of Test Analysis, if applicable <input type="checkbox"/> Tax receipts from BOC/BIR <input type="checkbox"/> For equipment, Property Acknowledgment Receipt 	<p>Supplier</p> <p>Supplier</p> <p>Supplier GSO/End-User Unit</p>

1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL	None	128 Minutes per voucher	

37. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Negotiated Procurement (Two Failed Biddings) Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Negotiated Procurement (Two Failed Biddings) are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
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Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements Common under Alternative Methods: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Proof of posting of invitation/request for submission of price quotation in PhilGEPS website, website of PE (if available), and at any conspicuous places o BAC Resolution recommending and justifying to the 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 the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 	<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p> <p>BAC/GSO</p> <p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p>

- If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>
	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>

TOTAL	None	128 Minutes per voucher	
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38. Pre-Audit and Processing of Disbursement Voucher of Goods through Alternative Modes of Procurement-Negotiated Procurement (Small Value Procurement)
 Disbursement Vouchers from the Municipal Budget Office of the Municipality of Tago for payment of Goods through Alternative Modes of Procurement-Negotiated Procurement (Small Value Procurement) are forwarded to the Municipal Accounting Office for pre-audit and certification as to completeness and propriety of its supporting documents, in accordance with existing guidelines from various regulating bodies; and its processing.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	End-User Unit/GSO/Various Offices of the Municipality

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The following documents are to be submitted in compliance to COA Circular 2012-001:</p> <ol style="list-style-type: none"> 1. CAFOA for GF and SEF; FURS for Trust Fund – 4 copies 2. Disbursement Voucher – 4 copies 3. Basic Requirements Common under Alternative Methods: (all in two (2) copies) <ul style="list-style-type: none"> <input type="checkbox"/> Documents to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> o PO/Letter of Credit/Contract o Proof of posting of invitation/request for submission of price quotation in PhilGEPS website, website of PE (if available), and at any conspicuous places o BAC Resolution recommending and justifying to the HOPE the use of alternative mode of procurement and approval by the HOPE of the BAC Resolution recommending award of contract 	<p>Municipal Budget Office</p> <p>End-User Unit/GSO</p> <p>BAC/GSO</p>

<ul style="list-style-type: none"> ○ Proof of posting of the Notice of Award in PhilGEPS website, website of PE (if available), and at any conspicuous places <input type="checkbox"/> APP <input type="checkbox"/> PR <input type="checkbox"/> Acceptance and Inspection Report <input type="checkbox"/> Approval by the HOPE/Authorized Representative on the use of alternative method of procurement, as recommended by BAC <input type="checkbox"/> Statement of the prospective bidder that it is not blacklisted from bidding by the Gov't <input type="checkbox"/> Sworn affidavit of the bidder that it is not related to the HOPE by consanguinity/affinity up to 3rd civil degree 	<p>BAC/GSO End-user Unit Inspectorate Committee HoPE/BAC</p> <p>Supplier</p> <p>Supplier</p>
<p>4. Additional Requirements: (all in two (2) copies)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Specific requirements to be submitted to COA w/n 5 working days from contract execution (COA Circ. 2009-001) <ul style="list-style-type: none"> ○ Price quotation/bids/final offer from at least 3 invited suppliers ○ Abstract of submitted Price Quotation ○ BAC Resolution recommending award of contract to Lowest Calculated Responsive Bid (LCRB) <input type="checkbox"/> Letter/invitation to submit proposals 	<p>BAC/GSO/End-User Unit</p> <p>BAC</p>
<p>Additional Requirements under Annexes F and S of COA Memo. No. 2005-027</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Exclusive Distributorship, if applicable <input type="checkbox"/> Samples and brochures/photographs, if applicable <input type="checkbox"/> For imported items: <ul style="list-style-type: none"> ○ Consular Invoice/Pro-forma invoice of foreign supplier w/ corresponding details ○ Home Consumption Value of the items ○ Breakdown of the expenses incurred in the Importation <input type="checkbox"/> Original copy of the Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his representative, and indicating receipt by the proper agency official of items delivered <input type="checkbox"/> Result of Test Analysis, if applicable <input type="checkbox"/> Tax receipts from BOC/BIR <input type="checkbox"/> For equipment, Property Acknowledgment Receipt <input type="checkbox"/> Warranty Security for a minimum period of 3 months for expendable supplies, or 1 year for non-expendable supplies 	<p>Supplier</p> <p>Supplier</p> <p>Supplier</p> <p>Supplier</p> <p>Supplier</p> <p>Supplier</p> <p>GSO/End-User Unit</p> <p>Supplier</p> <p>Supplier</p>

- ❑ For procurement of drugs and medicines:
 - Certificate of product registration from Food and Drug Administration(FDA)
 - Certificate of good manufacturing from FDA
 - Batch Release Certificate from FDA
 - If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the Disbursement Voucher to Municipal Accounting Office	1.1 Receive the Disbursement Voucher with the necessary supporting documents.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.2 Assign CAFOA and DV Number.	None	2 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.3 Check supporting documents, indicate deficiencies, if any, obligate/record to appropriate registries, and forward the DV for pre-audit.	None	30 Minutes per voucher	<i>JO-Accounting Clerk</i>
	1.4 Pre-audit of the voucher.	None	60 Minutes per voucher	<i>Management and Audit Analyst II</i>
	1.5 Return of voucher with lacking documents, or forward the same to Municipal Accountant for final review and approval of voucher with complete supporting documents.	None	1 Minute per voucher	<i>Management & Audit Analyst II</i>
	1.6 Final review and certifying of financial documents.	None	30 Minutes per voucher	<i>Municipal Accountant</i>

	1.7 Return of voucher with lacking documents, or releasing to Municipal Treasurer's Office of voucher with complete supporting documents.	None	3 Minutes per voucher	<i>JO-Accounting Clerk</i>
TOTAL		None	128 Minutes per voucher	

