

1.2.1 Processing of Cash Advances for Cash Prizes

This service processes the cash advance for Cash Prizes. Following generally accepted accounting principles.

Office or Division:	Municipal Accounting Office (MACCO)			
Classification:	Complex			
Type of Transaction:	G2C - Government to Citizen			
Who may avail:	All government employees of the Local Government Unit Tagoloan			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Disbursement Voucher (3 copies)	Client			
2. Obligation Request (3 copies)	Client			
3. List of Payables (3 copies)	Client			
4. Activity Design/Proposal (3 copies)	Mayor's Office			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare Cash Advance disbursement vouchers with complete supporting documents	1 Log out/logbook all disbursement vouchers with complete supporting documents	None	30 minutes	<i>Requesting Department</i>
2. Submit complete vouchers for budget appropriation	1 Review, record and control availability of appropriation	None	45 minutes	<i>Municipal Budget Officer Municipal Budget Office</i>
3. Forward disbursement vouchers for signature of the Municipal Accountant	1 Evaluates the completeness of supporting documents	None	10 minutes	<i>Data Controller Municipal Accounting Office</i>
	2 Write and sign journal entries on the disbursement vouchers	None None	10 minutes 30 minutes	<i>Process Server Municipal Accounting Office</i>

	3 Review documents, check mathematical accuracy and sign disbursement vouchers			<i>Municipal Accountant</i> Municipal Accounting Office
4. Submit documents to Treasurer's Office for Funds availability	Check and review availability of funds and sign the voucher	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
5. Forward documents to Mayor's Office for Vouchers approval	Check and approve correctness and accuracy of expenses	None	1 day	<i>Municipal Mayor</i> Mayor's Office
6. Handover approved disbursement vouchers for Check preparation	Prepare and sign check.	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
7. Forward documents to Mayor's Office for Check signature / approval	Verify and sign issued check	None	1 day	<i>Municipal Mayor</i> Mayor's Office
8. Request for Accountant's Advice	1 Compare issued check and transmittal. Prepare Accountant's Advice.	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
	2 Review figures of the prepared Accountant's advice versus the check issued.	None	30 minutes	<i>Municipal Accountant</i> Municipal Accounting Office
	3 Log out all documents supporting the accountant's advice and transmit to Treasurer's Office	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
9. Request for check releasing	1 Transmit Accountant's advice to bank a day before check releasing	None	1 day	<i>Ticket Checker</i> Municipal Treasurer's Office
	2 Releasing of signed checks.	None	10 minutes	<i>Process Server</i> Municipal Treasurer's Office

	<p><i>ote. Subject for liquidation, 30 days after the end of the event.</i></p> <p>9.3 Request client to answer Client Satisfaction Survey (CSS) – hardcopy or link</p>	None	5 minutes	<p><i>Process Server</i> Municipal Treasurer's Office</p>
TOTAL:			3 days, 4 hours	

1. Processing of Disbursement Voucher

1.1 Processing of Cash Advances for Travel or Training

This service processes the cash advance for travel and/or training. Travel expenses will be based on Executive Order no. 77 released on March 15, 2019.

Office or Division:	Municipal Accounting Office (MACCO)			
Classification:	Complex			
Type of Transaction:	G2C - Government to Citizen			
Who may avail:	All government employees of the Local Government Unit - Tagoloan			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Disbursement Voucher (3 copies)		Client		
2. Obligation Request (3 copies)		Client		
3. Travel Order / Directive (2 copies -1 original & 1 photocopy)		Mayor's Office		
4. Letter of Invitation (1 copy)		Client		
5. Training design (if applicable - in house training) - 1 copy		Client		
6. Proposed Itinerary of Travel - (2 copies)		Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare Cash Advance disbursement vouchers with complete supporting documents	1 Log out/logbook all disbursement vouchers with complete supporting documents	None	60 minutes	Requesting Department
2. Submit complete vouchers for budget appropriation	1 Review, record and control availability of appropriation	None	45 minutes	<i>Municipal Budget Officer- Municipal Budget Office</i>

3. Forward disbursement vouchers for signature of the Municipal Accountant	1 Evaluates the completeness of supporting documents	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
	2 Write and sign journal entries on the disbursement vouchers	None	10 minutes	<i>Process Server</i> Municipal Accounting Office
	3 Review documents, check mathematical accuracy and sign disbursement vouchers	None	60 minutes	<i>Municipal Accountant</i> Municipal Accounting Office
4. Submit documents to Treasurer's Office for Funds availability	Check and review availability of funds and sign the voucher	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
5. Forward documents to Mayor's Office for Vouchers approval	Check and approve correctness and accuracy of expenses	None	1 day	<i>Municipal Mayor</i> Mayor's Office
6. Handover approved disbursement vouchers for Check preparation	Prepare and sign check.	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
7. Forward documents to Mayor's Office for Check signature/approval	Verify and sign issued check	None	1 day	<i>Municipal Mayor</i> Mayor's Office
8. Request for Accountant's Advice	1 Compare issued check and transmittal. Prepare Accountant's Advice.	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
	2 Review figures of the prepared Accountant's advice versus the check issued.	None	30 minutes	<i>Municipal Accountant</i> Municipal Accounting Office
	3 Log out all documents supporting the accountant's	None	10 minutes	<i>Data Controller</i>

	advice and transmit to Treasurer's Office			Municipal Accounting Office
9. Request for check releasing	1 Transmit Accountant's advice to bank a day before check releasing	None	1 day	<i>Ticket Checker</i> Municipal Treasurer's Office
	2 Releasing of signed checks. Note. Subject for liquidation, 30 days after the end of the travel/training.	None	10 minutes	<i>Process Server Municipal</i> Treasurer's Office
	9.3 Request client to answer Client Satisfaction Survey (CSS) – hardcopy or link	None	5 minutes	<i>Process Server</i> Municipal Treasurer's Office
TOTAL:			3 days, 4hours and 30 minutes	

1.4 Processing of Disbursement Vouchers with Bidding

This service caters the processing of disbursement voucher for expenses with Purchase Request with items exceeding the amount of 2000.

Office or Division:	Municipal Accounting Office	
Classification:	Complex	
Type of Transaction:	G2B – Government to Business G2C - Government to Citizen	
Who may avail:	Supplier of Fuel/Gasoline Expenses of the Local Government Unit Tagoloan	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Disbursement Voucher (3 copies)	Client	
2. Obligation Request (3 copies)	Client	
3. Summary Expenses (2 copies)	Client	
4. Purchase request (3 copies)	Client	
5. Canvass (2 copies) for each supplier	Supplier/ Bids and Awards Committee (BAC)	
6. Quotation (3 copies) for each supplier	Supplier/ Bids and Awards Committee (BAC)	
7. PhilGEPS (2 copies)	Bids and Awards Committee (BAC)	
8. Bids and Awards Committee (BAC) Resolution (2 copies)	Bids and Awards Committee (BAC)	
9. Notice of Award (2 copies)	Bids and Awards Committee (BAC)	
10. Notice to Proceed (2 copies)	Bids and Awards Committee (BAC)	
11. Purchase Order (2 copies)	Bids and Awards Committee (BAC)	

12. Official Receipt / Sales Invoice / Delivery Receipt / Charge Invoice	Supplier
13. Trip Ticket (<i>Fuel</i>) (2 copies)	General Services Office
14. Fuel Consumption Report (2 copies)	General Services Office
15. Waste Material Report (2 copies)	General Services Office
16. Property Acknowledgement Receipt <i>if applicable – above 15k</i> (3 copies)	General Services Office
17. Inventory Custodian Slip <i>if applicable – below 15k</i> (3 copies)	General Services Office
18. Inspection & Acceptance Report (3 copies)	Client
19. Training Design (3 copies)	Client
20. Attendance (3 copies)	Client
21. Job order/repair (2 copies) <i>if applicable</i>	Client
22. Business Permit (2 copies)	Supplier
<ul style="list-style-type: none"> <i>Additional Requirement for Purchase of Construction/Repair Materials of Infrastructure Project undertaken by the administration</i> 	
1. Approved Program of Work (2 copies)	Client
2. BAC Resolution (2 copies)	Bids and Awards Committee (BAC)
<ul style="list-style-type: none"> <i>Additional Requirement for Meals and Snacks</i> 	

1. Training design/Project Activity/Design/Program of Work (3 copies)	Client
2. Attendance (3 copies)	Client
3. Menu attached to Request of Quotation (3 copies)	Client
• Additional Requirement for Direct Contract	
1. Certificate of Exclusive Distributorship (3 copies)	Supplier
2. Certificate that there are no sub-dealers selling at lower price and no suitable available. (3 copies)	Bids and Awards Committee (BAC)
3. Bids and Awards Committee (BAC) Resolution (3 copies)	Bids and Awards Committee (BAC)
4. Price List (3 copies)	Supplier/ Bids and Awards Committee (BAC)
• Additional requirements for purchase of Gasoline	
1. Consumption Report (Appendix A&B) (3 copies)	General Services Office
2. Approved Request for Gasoline (3 copies)	Mayor's Office
3. Local Government Unit (LGU) Form No. 08 (Property Issue Slip) (3 copies)	General Services Office
4. Approved Driver's Trip Ticket (3 copies)	Mayor's Office
• Additional Requirement for Purchase of Medicine	
1. Department of Trade and Industry/ Securities and Exchange Commission Registration (3 copies)	Supplier
2. Business/Mayor's Permit (3 copies)	Supplier

3. Bureau of Food and Drugs License to Operate (3 copies)	Supplier
4. Certificate of Accreditation from Department Of Health (3 copies)	Supplier
5. CPR (3 copies)	Supplier
6. Authority to Distribute duly sworn from Department Of Health (3 copies)	Supplier
7. Certificate that the medicines purchased are listed in the PNDF (3 copies)	Supplier
8. Certificate of good manufacturing practice from FDA. (3 copies)	Supplier
9. Batch release certificate from FDA. (3 copies)	Supplier
10. Medicines subject for 10% retention. (3 copies)	Municipal Accounting Office
11. Withdrawal of retention with BFAD certification of sample testing. (3 copies)	Supplier
<ul style="list-style-type: none"> • Additional Requirements for Withdrawal of Retention 	
1. Certificate that the item delivered were in good order and condition. (3 copies)	Bids and Awards Committee (BAC)
2. Copy of voucher bearing 10% retention deduction. (3 copies)	Bids and Awards Committee (BAC)
<ul style="list-style-type: none"> • Additional Requirements for Consultancy Services 	
1. Memorandum of Agreement (3 copies)	Mayor's office
2. Consultants Basic Information Sheet (3 copies)	Client

3.	PhilGEPS	Bids and Awards Committee (BAC)			
4.	BAC Resolution (3 copies)	Bids and Awards Committee (BAC)			
5.	Bid Proposal (3 copies)	Bids and Awards Committee (BAC)			
6.	Accomplishment Report (3 copies)	Client			
CLIENT STEPS		AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare disbursement vouchers with complete supporting documents	1 Log out/logbook all disbursement vouchers with complete supporting documents	None	60 minutes	<i>Requesting Department</i>	
2. Submit complete vouchers for budget appropriation	1 Review, record and control availability of appropriation	None	45 minutes	<i>Municipal Budget Officer Municipal Budget Office</i>	
3. Forward disbursement vouchers for signature of the Municipal Accountant	1 Evaluates the completeness of supporting documents	None	10 minutes	<i>Data Controller Municipal Accounting Office</i>	
	2 Write and sign journal entries on the disbursement vouchers	None	10 minutes	<i>Process Server Municipal Accounting Office</i>	
	3 Review documents, check mathematical accuracy and sign disbursement vouchers	None	60 minutes	<i>Municipal Accountant Municipal Accounting Office</i>	
4. Submit documents to Treasurer's Office for Funds availability	Check and review availability of funds and sign the voucher	None	10 minutes	<i>Municipal Treasurer Municipal Treasurer's Office</i>	
5. Forward documents to Mayor's Office for Vouchers approval	Check and approve correctness and accuracy of expenses	None	1 day	<i>Municipal Mayor Mayor's Office</i>	

6. Handover approved disbursement vouchers for Check preparation	Prepare and sign check.	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
7. Forward documents to Mayor's Office for Check signature/approval	Verify and sign issued check	None	1 day	<i>Municipal Mayor</i> Mayor's Office
8. Request for Accountant's Advice	8.1 Compare issued check and transmittal. Prepare Accountant's Advice.	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
	8.2 Review figures of the prepared Accountant's advice versus the check issued.	None	30 minutes	<i>Municipal Accountant</i> Municipal Accounting Office
	8.3 Log out all documents supporting the accountant's advice and transmit to Treasurer's Office	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
9. Request for check releasing	9.1 Transmit Accountant's advice to bank a day before check releasing	None	1 day	<i>Ticket Checker</i> Municipal Treasurer's Office
	9.2 Releasing of signed checks	None	10 minutes	<i>Process Server</i> Municipal Treasurer's Office <i>Process Server</i> Municipal Treasurer's Office
	9.3 Request client to answer Client Satisfaction Survey (CSS) – hardcopy or link	None	5 minutes	<i>Process Server</i> Municipal Treasurer's Office

1.3 Processing of Disbursement Vouchers without Bidding

This service caters the processing of disbursement voucher for expenses with Purchase Request of items without bidding process.

Office or Division:	Municipal Accounting Office (MACCO)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Supplier of Fuel/Gasoline Expenses of the Local Government Unit -Tagoloan
CHECKLIST OF REQUIREMENTS	
1. Disbursement Voucher (3 copies)	Client
2. Obligation Request (3 copies)	Client
• Additional requirements for Expenses below Php 2,000:	
3. Summary of Expenses (2 copies)	Client
4. Purchase request (3 copies)	
5. Official Receipt / Sales Invoice (1 copy)	Supplier
6. Inspection and acceptance report (2 copies)	Client
7. Job order/repair (2 copies) if applicable	Client
• Additional requirements for Expenses Below Php 50,000	
3. Summary Expenses (2 copies)	Client
4. Purchase request (3 copies)	Client
5. Canvass (2 copies) for each supplier	Supplier / Bids and Awards Committee (BAC)
6. Quotation (3 copies) for each supplier	Supplier/ Bids and Awards Committee (BAC)

7. PhilGEPS (2 copies)	Bids and Awards Committee (BAC)
8. Purchase Order (2 copies)	Bids and Awards Committee (BAC)
9. Official Receipt / Sales Invoice / Delivery Receipt / Charge Invoice	Supplier
10. Trip Ticket (<i>Fuel</i>) (2 copies)	General Services Office
General Services Office	General Services Office
12. Waste Material Report (2 copies)	General Services Office
13. Property Acknowledgement Receipt <i>if applicable</i> – <i>above 15k</i> (3 copies)	General Services Office
14. Inventory Custodian Slip <i>if applicable – below 15k</i> (3 copies)	General Services Office
15. Inspection & Acceptance Report (3 copies)	Client
16. Training Design (3 copies)	Client
17. Attendance (3 copies)	Client
18. Job order/repair (2 copies) <i>if applicable</i>	Client
19. Business Permit (2 copies)	Supplier
<ul style="list-style-type: none"> • Additional requirements for First Salary of Permanent & Co-terminous Employee 	
1. Certified true copy of Approved Appointment (2 copies) <i>Note: If appointment is still in Civil Service Commission, certified true copy of transmittal letter marked received by Civil Service Commission shall be attached</i>	Human Resource Management Office
2. Assignment Order issued by the Office of Mayor (2 copies) <i>if applicable</i>	Mayor's Office

3. Certified True Copy of Oath of Office (2 copies)	Human Resource Management Office
4. Certificate of Assumption to Office. (2 copies)	Human Resource Management Office
5. Statement of Assets, Liabilities, & Net Worth (SALN) (2 copies)	Client
6. Approved Daily Time Record with corresponding approved leave application, <i>if applicable</i>	Client
7. Approved Bureau of Internal Revenue form No. 1902 for individual without Tax Identification Number (TIN) (2 copies)	Client
8. Certificate of Funds Availability (2 copies)	Municipal Accounting Office
<ul style="list-style-type: none"> • Additional Requirements for transferee from one government office to another 	
1. Clearance from money, property & legal accountabilities from previous office (2 copies)	Client
2. Certification from Chief Accountant of last salary received from previous office duly verified by assigned auditor. (2 copies)	Client
3. BIR form no. 2316 (Certificate of Compensation Payment/Tax Withheld) (2 copies)	Client
4. Certification of Available Leave Credits form previous office. (2 copies)	Human Resource Management Office
5. Service Record (2 copies)	Human Resource Management Office
<ul style="list-style-type: none"> • Additional Requirements for Salary of Job Order 	
1. Certified true copy of Job Order Contract. (2 copies)	Human Resource Management Office

2. Approved Accomplishment Report for the period claimed. (2 copies)	Client
3. Approved Daily Time Record w/ corresponding approved leave applications if absences were incurred. (2 copies)	Client
<ul style="list-style-type: none"> • Additional Requirements for Salary Differential due to Promotion and/or STEP Increment 	
1. Certified true copy of approved Appointment in case of promotion or Notice of Salary Adjustment (NOSA) in case of step increment (NOSE) for salary increase. (2 copies)	Human Resource Management Office
2. Certificate of Assumption to Office if differential is for promotion (2 copies)	Human Resource Management Office
3. Approved Daily Time Record or Certification that the employee has not incurred leave of absences w/o pay. (2 copies)	Client
4. Clearance from money, property and legal accountabilities (2 copies)	Client
<ul style="list-style-type: none"> • Additional Requirements for Last Salary 	
1. Clearance from money, property & legal accountabilities (2 copies)	Client
2. Approved Daily Time Record w/ corresponding approved leave applications if absences were incurred.	Client
<ul style="list-style-type: none"> • Additional Requirements for Maternity Leave 	
1. Maternity Leave Clearance (2 copies)	Client
2. Approved Application for Maternity Leave (2 copies)	Client

3. Medical Certificate for Maternity Leave with documentary stamps. (2 copies)	Client
4. Approved endorsement from the Office of Mayor (2 copies)	Mayor's Office
5. Service Record (2 copies)	Human Resource Management Office
<ul style="list-style-type: none"> • Additional requirements for unused Maternity Leave (Assumed to Office before expiration of 105-day Maternity Leave) 	
1. Medical Certificate that the employee is fit to work. (2 copies)	Client
2. Certificate of Assumption to Office. (2 copies)	Human Resource Management Office
3. Approved Daily Time Record with corresponding approved leave applications if absences were incurred. (2 copies)	Client
<ul style="list-style-type: none"> • Terminal Leave Benefits 	
1. Clearance from money, property and legal accountabilities. (2 copies)	Client
2. Approved Leave Application. (2 copies)	Client
3. Statement of Assets, Liabilities and Net Worth (SALN) (2 copies)	Client
4. Complete Services Records (2 copies)	Human Resource Management Office
5. Certified True Copy of Appointment or Notice of Salary Adjustment showing the highest salary rate if the last appointment or Notice of Salary Adjustment (NOSA) is not the highest. (2 copies)	Human Resource Management Office

6. Applicant's authorization (in affidavit form) to deduct all financial obligation with the agency. (2 copies)	Client			
7. Affidavit of the applicant that there is no pending investigation or prosecution against him/her. (2 copies)	Client			
8. In case of resignation, employee's letter of resignation duly accepted by the Office of Mayor. (2 copies)	Client			
9. Certificate from Human Resource Management Office of Leave Balances (2 copies)	Human Resource Management Office			
<ul style="list-style-type: none"> Additional requirements in case of DEATH of Claimant 				
1. Philippine Statistics Authority (PSA) authenticated Death Certificate. (2 copies)	Philippine Statistics Office			
2. Philippine Statistics Authority (PSA) authenticated Marriage Certificate. (2 copies)	Philippine Statistics Office			
3. Philippine Statistics Authority (PSA) authenticated Birth Certificate of all surviving legal heirs. (2 copies)	Philippine Statistics Office			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare disbursement vouchers with complete supporting documents	1 Log out/logbook all disbursement vouchers with complete supporting documents	None	60 minutes	<i>Requesting Department</i>
2. Submit complete vouchers for budget appropriation	1 Review, record and control availability of appropriation	None	45 minutes	<i>Municipal Budget Officer Municipal Budget Office</i>
3. Forward disbursement vouchers for signature of the Municipal Accountant	1 Evaluates the completeness of supporting documents	None	10 minutes	<i>Data Controller Municipal Accounting Office</i>

	2 Write and sign journal entries on the disbursement vouchers	None	10 minutes	<i>Process Server</i> Municipal Accounting Office
	3 Review documents, check mathematical accuracy and sign disbursement vouchers	None	60 minutes	<i>Municipal Accountant</i> Municipal Accounting Office
4. Submit documents to Treasurer's Office for Funds availability	Check and review availability of funds and sign the voucher	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
5. Forward documents to Mayor's Office for Vouchers approval	Check and approve correctness and accuracy of expenses	None	1 day	<i>Municipal Mayor</i> Mayor's Office
6. Handover approved disbursement vouchers for Check preparation	Prepare and sign check.	None	10 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
7. Forward documents to Mayor's Office for Check signature/approval	Verify and sign issued check	None	1 day	<i>Municipal Mayor</i> Mayor's Office
8. Request for Accountant's Advice	1 Compare issued check and transmittal. Prepare Accountant's Advice.	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office
	2 Review figures of the prepared Accountant's advice versus the check issued.	None	30 minutes	<i>Municipal Accountant</i> Municipal Accounting Office
	3 Log out all documents supporting the accountant's advice and transmit to Treasurer's Office	None	10 minutes	<i>Data Controller</i> Municipal Accounting Office

9. Request for check releasing	1 Transmit Accountant's advice to bank a day before check releasing	None	1 day	Ticket Checker Municipal Treasurer's Office
	2 Releasing of signed checks	None	10 minutes	Process Server Municipal Treasurer's Office
	9.3 Request client to answer Client Satisfaction Survey (CSS) – hardcopy or link	None	5 minutes	Process Server Municipal Treasurer's Office
TOTAL:			3 days and 4 hours and 30 minutes	