



1. OFFICE OF THE MUNICIPAL ACCOUNTANT

1.2. Internal Services



A. Cash Advance for Travel

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims by the Municipal Accountant that all the necessary supporting documents of the voucher/claims are submitted.

Office or Division:	Office of the Municipal Accountant
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	All Employees of the Local Government Unit of Patnongon

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Approved Travel Order 2. Duly Approved itinerary of travel (Appendix A) 3. Communication Letter 4. Approved Disbursement Voucher by the Local Chief Executive 5. Personnel Development Committee, if applicable	Human Resource Management Office Prepared by the employee Training or Seminar Provider Prepared by the employee Prepared by the employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Submit the Disbursement Voucher and the supporting documents to the office of the Municipal Accountant for evaluation. Wait while documents are being evaluated and reviewed.	1.1. Receive voucher from the Office of Municipal Budget Officer for processing	None	3 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	1.2. Evaluates and review submitted documents and return to client with notation of lacking or insufficient documents for compliance	None	5 minutes	
	1.3. Record transaction with complete and accurate supporting documents in ledger and or registry	None	3 minutes	
	1.4. Journalize transaction	None	5 minutes	
	1.5. Review the documents	None	5 minutes	
	1.6. Sign the Documents	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer in Charge



	1.7. Forward approved voucher to the Office of the Municipal Treasurer for the issuance of check	None	2 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
2. Return the approved/signed check together with the Disbursement Voucher and supporting documents to the office of the Municipal Accountant for the Accountant's Advice	2.1. Prepares the Accountant's Advice	None	5 minutes	Edralyn O. Navarro Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	2.2. Signs the Accountant's Advice	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer In Charge
TOTAL		None	30 Inutes	

B. Issuance of Certificate of Income Tax Withheld from Employees

Government employees' income taxes are withheld pursuant to the National Internal Revenue Code. The Certificate of Compensation Payment/Tax withheld is annually given to show proof that tax due to employees had been paid.

Office or Division:	Office of the Municipal Accountant			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	All Employees of the Local Government Unit			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None		None		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Register in the logbook and state your request.	1.1. None	None	3 minutes	Edralyn O. Navarro Admin. Assistant II
2. Wait while the requested document is being prepared by the employee in-charge.	2.1. Retrieve data on file	None	5 minutes	
	2.2. Prepare the requested document.	None	10 minutes	
	2.3. Sign the prepared document.	None	2 minutes	Leila M. Faelga Fiscal Examiner II / Officer in Charge
3. Receive the document requested.	3.1 Release the requested document.	None	2 minutes	Edralyn O. Navarro Admin. Assistant II
TOTAL		None	22 minutes	



C. Issuance of Certificate of Net Take Home Pay

Employees shall secure from the office of the Municipal Accountant the certificate of Net Take Home Pay for whatever purpose it may serve them.

Office or Division:	Office of the Municipal Accountant			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	All Employees of the Local Government Unit of Patnongon			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None		None		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Register in the logbook and state your request.	1.1 None	None	3 minutes	Edralyn O. Navarro Admin. Assistant II
2. Wait while the requested document is being prepared by the employee in-charge.	2.1. Retrieve data on file	None	5 minutes	
	2.2. Prepare the requested document.	None	10 minutes	
	2.3. Sign the prepared document.	None	2 minutes	Leila M. Faelga Fiscal Examiner II / Officer In Charge
3. Receive the document requested.	3. Release the requested document.	None	2 minutes	Edralyn O. Navarro Admin. Assistant II
TOTAL		None	22 minutes	



D. Payment of First Salary

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims by the Municipal Accountant that all the necessary supporting documents of the voucher/claims are submitted.

Office or Division:	Office of the Municipal Accountant
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	All Employees of the Local Government Unit of Patnongon

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Obligation Request (3 Copies)	Office Concerned
2. Disbursement Voucher (3 Copies)	Office Concerned
3. Duly Approved Appointment (1 Certified True Copy)	Human Resource Management Office
4. Assignment Order, if applicable (1 Certified True Copy)	Human Resource Management Office
5. Oath of Office (1 Certified True Copy)	Human Resource Management Office
6. Certification of Assumption (1 Certified True Copy)	Human Resource Management Office
7. Statement of Assets, Liabilities and Net Worth (1 Certified True Copy)	Prepared by the employee
8. Approved Daily Time Record (at least 1 original)	Approved by the head of Office
9. BIR Form 1902 (for newly registered employees) (1 photocopy)	Bureau of Internal Revenue
10. Position Description Form	Human Resource Management Office
11. Availability of Funds	Human Resource Management Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Submit the Disbursement Voucher and the supporting documents to the office of the Municipal Accountant for evaluation. Wait while documents are being evaluated and reviewed.	1.1. Receive voucher from the Office of Municipal Budget Officer for processing	None	3 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	1.2. Evaluate and review submitted documents and return to client with notation of lacking or insufficient documents for compliance	None	5 minutes	
	1.3. Record transaction with complete and accurate supporting	None	3 minutes	



	documents in ledger and or registry			
	1.4. Journalize transaction	None	5 minutes	
	1.5. Review the documents	None	5 minutes	Leila M. Faelga Fiscal Examiner II / Officer in Charge
	1.6. Sign the Documents	None	1 minute	
	1.7. Forward approved voucher to the Office of the Municipal Treasurer for the issuance of check	None	2 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Administrative Assistants II Emily B. Crespo Management Audit Analyst I
2. Return the approved/signed check together with the Disbursement Voucher and supporting documents to the office of the Municipal Accountant for the Accountant's Advice	2.1. Prepare the Accountant's Advice	None	5 minutes	Edralyn O. Navarro Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	2.2. Sign the Accountant's Advice	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer In Charge
TOTAL		None	30 minutes	



E. Payment of Salaries & Wages

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims by the Municipal Accountant that all the necessary supporting documents of the voucher/claims are submitted.

Office or Division:	Office of the Municipal Accountant
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	All Employees of the Local Government Unit of Patnongon

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Obligation Request (3 copies)	Office Concerned
2. Disbursement Voucher (3 copies)	Office Concerned
3. Payroll	Office Concerned
4. Memorandum Order for Labor Payroll	Office Concerned
5. Contract of Service for Contractual	Provided by the employee
6. Daily Time Record / Accomplishment Report	Provided by the employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Submit the Disbursement Voucher and the supporting documents to the office of the Municipal Accountant for evaluation. Wait while documents are being evaluated and reviewed.	1.1. Received voucher/payroll from the Office of Municipal Budget Officer for processing	None	3 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	1.2. Evaluates and reviews submitted documents and return to client with notation of lacking or insufficient documents for compliance	None	5 minutes	
	1.3. Record transaction with complete and accurate supporting documents in ledger and or registry	None	4 minutes	
	1.4. Journalize transaction Disbursement Voucher	None	3 minutes	
	1.5. Sign the Disbursement Voucher	None	1 minute	



	1.6. Forward approved payroll/*Disbursement Voucher to the Office of the Municipal Treasurer for the issuance of withdrawal/*check	None	2 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
2. Return the approved Disbursement Voucher and supporting documents to the office of the Municipal Accountant for preparation of journal	2.1. Journalize withdrawal for payroll	None	3 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	2.2. Sign the Document	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer In Charge
	2.3. Forward approved Withdrawal to the Office of the Municipal Treasurer for the issuance of check	None	2 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
3. *Return the approved/signed check together with the Disbursement Voucher and supporting documents to the office of the Municipal Accountant for the Accountant's Advice	3.1. Prepares the Accountant's Advice	None	5 minutes	
	3.2. Signs the Accountant's Advice	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer In Charge
TOTAL		None	30 minutes	



F. Payment of Supplies, Materials, Equipment and Services (Bidding)

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims by the Municipal Accountant that all the necessary supporting documents of the voucher/claims are submitted.

Office or Division:	Office of the Municipal Accountant			
Classification:	Simple			
Type of Transaction:	G2B - Government to Business			
Who may avail:	Contractor/Supplier			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<ol style="list-style-type: none"> 1. Obligation Request (3 copies) 2. Disbursement Voucher (3 copies) 3. Bidding Documents 4. Notice of Awards/Hope/Notice of Post Qualifications 5. Purchase Request 6. Program of Work (if applicable) 7. Purchase Order 8. Notice to Proceed 9. Inspection and Acceptance 10. Delivery Receipt or Charge Invoice for supplies and materials 11. Requisition and Issue Slip 12. Property Acknowledgement Receipt / Warranty Certificate (Supplies & Equipment) 13. For Straight Contract <ol style="list-style-type: none"> a. Statement of Work Accomplishment b. Surety/Warranty Bond 30% c. As Built & Photos (before, during and after) 14. For Medicine <ol style="list-style-type: none"> a. Certificate of Product Registration from Food and Drug Administration b. Certificate of Good Manufacturing Practice from Food and Drug Administration c. Certification from the Manufacturer that the supplier is an authorized distributor, if supplier is not a Manufacturer d. Certification from Requisitioning Officer that the Medicines being purchased conform/fall within latest edition of Philippine National Formulary Manual 			<p>Office Concerned Office Concerned Bids and Awards Committee Bids and Awards Committee Office Concerned Office Concerned Office Concerned Office Concerned Property Custodian Contractor/supplier Property Custodian Property Custodian/supplier Office of the Municipal Engineer</p> <p>Contractor/Supplier Manufacturer Office Concerned</p>	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Submit the Disbursement Voucher and the supporting	1. Receive voucher from the Office of Municipal Budget Officer for processing	None	3 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II



documents to the office of the Municipal Accountant for evaluation. Wait while documents are being evaluated and reviewed.	1.1. Evaluate and review submitted documents and return to client with notation of lacking or insufficient documents for compliance	None	5 minutes	Emily B. Crespo Management Audit Analyst I
	1.2. Record transaction with complete and accurate supporting documents in ledger and or registry	None	3 minutes	
	1.3. Journalize transaction	None	5 minutes	
	1.4. Review the documents	None	5 minutes	Leila M. Faelga Fiscal Examiner II / Officer In Charge
	1.5. Sign the Documents	None	1 minute	
	1.6. Forward approved voucher to the Office of the Municipal Treasurer for the issuance of check	None	2 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
2. Return the approved/signed check together with the Disbursement Voucher and supporting documents to the office of the Municipal Accountant for the Accountant's Advice	2.1. Prepare the Accountant's Advice	None	5 minutes	Edralyn O. Navarro Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	2.2. Sign the Accountant's Advice	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer in Charge
TOTAL		None	30 minutes	



G. Payment of Supplies, Materials, Equipment and Services (Negotiated)

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims by the Municipal Accountant that all the necessary supporting documents of the voucher/claims are submitted.

Office or Division:	Office of the Municipal Accountant			
Classification:	Simple			
Type of Transaction:	G2B - Government to Business			
Who may avail:	Contractor/Supplier			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request (3 copies) 2. Disbursement Voucher (3 copies) 3. Request for Quotation from at least three suppliers for purchases involving P2,000.00 and above. 4. Notice of Awards 5. Purchase Request 6. Program of Work (if applicable) 7. Purchase Order 8. Inspection and Acceptance 9. Delivery Receipt or Charge Invoice for supplies and materials 10. Requisition and Issue Slip / Property Acknowledgement Receipt 11. Report of Waste Materials/Warranty Certificate			Office Concerned Office Concerned Bids and Awards Committee Office of The Municipal Mayor Office Concerned Office Concerned Office Concerned Property Custodian Supplier Property Custodian Property Custodian / Supplier	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	UNIT / DIVISION / PERSON RESPONSIBLE
1. Submit the Disbursement Voucher and the supporting documents to the office of the Municipal Accountant for evaluation. Wait while documents are being evaluated and reviewed.	1.1 Received voucher from the Office of Municipal Budget Officer for processing	None	3 minutes	Edralyn O. Navarro Admin. Assistant II Rosela G. Panaligan Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	1.2. Evaluates and reviews submitted documents and return to client with notation of lacking or insufficient documents for compliance	None	5 minutes	
	1.3. Record transaction with complete and accurate supporting documents in ledger and or registry	None	3 minutes	



	1.4. Journalize transaction	None	5 minutes	
	1.5. Review the documents	None	5 minutes	Leila M. Faelga Fiscal Examiner II / Officer In Charge
	1.6. Sign the Documents	None	1 minute	
	1.7. Forward approved voucher to the Office of the Municipal Treasurer for the issuance of check	None	2 minutes	Edralyn O. Navarro Rosela G. Panaligan Administrative Assistants II Emily B. Crespo Management Audit Analyst I
2. Return the approved/signed check together with the Disbursement Voucher and supporting documents to the office of the Municipal Accountant for the Accountant's Advice	2.1. Prepare the Accountant's Advice	None	5 minutes	Edralyn O. Navarro Admin. Assistant II Emily B. Crespo Management Audit Analyst I
	2.2. Sign the Accountant's Advice	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer In Charge
TOTAL		None	30 minutes	

H. Payment of Terminal Leave Benefits

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims by the Municipal Accountant that all the necessary supporting documents of the voucher/claims are submitted.

Office or Division:	Office of the Municipal Accountant
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	All Employees of the Local Government Unit of Patnongon
CHECKLIST OF REQUIREMENTS	
1. Obligation Request (3 Copies) 2. Disbursement Voucher (3 Copies) 3. Clearance from money, property and legal accountabilities (1 original copy)	WHERE TO SECURE Office Concerned Office Concerned Prepared by the Employee Signed from the Head of the Office, Supply Officer, HRMO, Municipal Accountant, and Municipal Treasurer



Disbursement Voucher and supporting documents to the office of the Municipal Accountant for the Accountant's Advice				Management Audit Analyst I
	2.2. Signs the Accountant's Advice	None	1 minute	Leila M. Faelga Fiscal Examiner II / Officer In Charge
TOTAL		None	30 minutes	