



CITY ACCOUNTING OFFICE
G/F City Hall Annex Building, Tabaco City

SERVICE	STEPS	MAXIMUM PROCESSING TIME	REQUIREMENTS	PERSON TO APPROACH	REQUIRED FEES	TYPE OF SERVICE	CLASSIFICATION	
PROCESSING OF DISBURSEMENT VOUCHER	1	Receiving Disbursement Vouchers		<ul style="list-style-type: none"> Imelda Bodino 	None	G2G	Simple	
	2	Review/Screening of Disbursement Vouchers	5 - 10 minutes for medical and burial assistance/ reimbursement	Please refer to checklist of supporting documents per transaction				<ul style="list-style-type: none"> Gerald Buella Rona Amaroso
			15 - 30 minutes for purchased of goods and services under shopping/ SMV/ direct contracting/ payment of salaries					
			1 - 2 hours for gasoline payment, petty cash replenishment					
			1 - 2 hours billing of infra project/ procurement of good and					



		services under biddings 1 - 2 days payroll for financial and educational assistance, longevity pay, BASCA Honorarium 1 - 3 hours to City Financial Assistance to Barangays 1 - 3 hours computation of Travel Allowance and Liquidation of Cash Advances to Officers and Employees 2 - 3 days review for Distribution Sheet for groceries released every December and Libreng Gamit sa Eskwela			<ul style="list-style-type: none"> • Ma. Luisa Bonagua 			
1	Encode at Registry	5 minutes	Completed set of	• Ruth Bicalan	None	G2C	Simple	



OF ALLOTMENTS AND OBLIGATION (RAO)		of Allotments and Obligation (RAO) for transaction charge to General Fund, 20% Special General Fund, Special Educational Fund and Trust Fund.		Disbursement Voucher and Obligation Request must be duly approved by the Budget Officer	• Jelly Brillantes			
	2	Computation of applicable mandatory deductions - e.g. Withholding Tax, Retention	5 minutes		• Ruth Bicalan • Jelly Brillantes			
PREPARATION OF SUBSIDIARY LEDGERS	1	Preparation and Printing of Subsidiary Ledgers for transactions charged to Trust Fund	5 minutes	Complete set of DV with supporting documents/ Purchase Request	• Jelly Brillantes	None	G2C	Simple
	2	Review the reliability and completeness of DV and attachment that are subject for payment.	5 - 20 minutes	Two (2) set of DV with completed attachments	• Evangelina S. Brito			
APPROVAL OF TRANSACTIONS/ DOCUMENTS			1 to 2 days for progress billing of infra project/ procurement of goods and services under					



			biddings					
DV CONTROL NUMBER	1	Assigning of DV Control Number to approved Disbursement Vouchers and recording in the master log	3 minutes	Two (2) set of DV with completed attachments	• Nicole Realizan	None	G2C	Simple
	2	Transmittal to City Treasurer's Office of approved DV.	3 minutes	Original copy of DV and its supporting documents	• Nicole Realizan			
RETURNING OF UNAPPROVED DISBURSEMENT VOUCHERS	1	Record unapproved DV to return logbook	1 - 3 hours	Two (2) set of DV with completed documents	• Imelda Bodino	None	G2C	Simple
	2	Communicate returned DV to originating office/ department						
ACCOUNTANT'S ADVICE	1	Receive original DV with attach cheque and check with the transmittal	5 - 30 minutes	Original DV with attached cheque (Original and 1 photocopy)	• Nicole Realizan	None	G2C	Simple
	2	Encode cheque number and date to corresponding DV number to the masterlog	10 - 30 minutes (depend on the volume of transmitted cheques)					
	3	Printing of Accountant's Advice (4 copies per fund)	5 minutes					
	4	Approval of Accountant's Advice	5 minutes		• Evangelina S. Borito, CPA			
	5	Transmittal to the	30 minutes		• Michael Suyat			



		Bank						
	6	Attachment of copy of check and completely approved DV in the Accounting file	2 minutes		• Nicole Realizan			
	7	Encoding of Accounting copy of DV to check disbursement register	10 minutes per DV	Accounting copy of DV	• Pauline Joyce Bongat			
PROCESSING OF MONTHLY UTILITY BILLS	1	Receiving of Statement of Account (Water and Electricity)	3 minutes	Statement of Account/ Billing Statement	• Cheryl M. Golingco	None	G2C	Simple
	2	Preparation of Billing Summary, Obligation Request and Disbursement Voucher	1 - 3 hours depending on the volume of bills received esp. For TAWAD and APEC					
	3	Review	20 minutes					
	4	Approval	3 minutes					
ISSUANCE OF CERTIFICATE OF TAX WITHHELD (BIR FORM 2306 and 2307)	1	Preparation of BIR Certificate	10 minutes	Copy of Disbursement Voucher	• Cheryl M. Golingco • Glenda Bio	None	G2C	Simple
	2	Approval	2 minutes	BIR Form 2317 with copy of DV	• Evangelina S. Borito, CPA			
	3	Issuance of Certificate of Tax Withheld	2 minutes	BIR Form 2317	• Cheryl M. Golingco • Glenda Bio			



FILING OF BIR TAX EXEMPTION FOR JOB ORDERS AND CONTRACT OF SERVICE	1	Receiving/ Consolidation of Application for Withholding Tax Exemption	3 minutes	<ol style="list-style-type: none"> 1. BIR Form 1901 (BIR Registration) 2. BIR Form 1905 (Registration Information Update) 3. Annex A (Notice of Availment of the Substituted Filing of Percentage Tax Return) 4. Annex B-2 (Income Payee's Sworn Declaration of Gross Receipts/Sales) 5. Payment of Annual Registration Fee (ARF)/ BIR Form 0605 (Payment Form) through Landbank and other BIR partner banks 	<ul style="list-style-type: none"> • Pauline Joyce Bongat • Christine Camata 	None	G2C	Complex
	2	Review of correctness and completeness of submitted documents	5 minutes per submission					
	3	Submission of	1 week after					



		notarized Annex C - Income Payor/ Withholding Agent's Sworn Declaration	receipt of all application					
	4	Submission of list of personnel who fully accomplished the requirements for tax exemption to Personnel Section, City Budget Office and other concerned offices	1 week after review and finalization of list of service providers					
REQUEST OF FINANCIAL REPORTS AND OTHER FINANCIAL DATA	1	Grant of request for financial reports/ utilization report	10 minutes to 1 day depending on the report requested	For fund utilization reports/ Financial Status Reports of special trust funds - relevant documents of the receipt and utilization of funds (e.g MOA, Report of Collections, Disbursement Vouchers etc.)	<ul style="list-style-type: none"> • Jelly Brillantes • Ruth Bicalan 	None	G2G	Simple
	2	Review and Approval	2 minutes	If the requesting party is COA, DILG, DBM and other government regulating agencies - letter of request from the requesting agency	<ul style="list-style-type: none"> • Evangelina S. Brito 			



				If the requesting party is an individual or organization for research purposes - letter request approved by the City Mayor				
REQUEST FOR CERTIFICATE OF COMPENSATION PAYMENT/ TAX WITHHELD (BIR FORM 2316)	1	Preparation of the Certificate of Compensation Payment/ Tax Withheld (BIR Form 2316)	1 hour		• Christine Camata	None	G2G	Simple
	2	Approval of BIR Form 2316	10 minutes	BIR Form 2316	• Evangelina S. Brito			
VERIFICATION OF SSS AND PAG-IBIG CONTRIBUTION AND LOAN PAYMENTS	1	Request verification of Pag-Ibig and SSS contribution and Pag-Ibig loan payment	30 minutes - 1 hours	SSS Number/ Pag-Ibig MID	• Glenda Bio	None	G2G	Simple
VERIFICATION OF INVENTORY AND INSPECTIONS REPORT OF UNSERVICEABLE PROPERTY	1	Verification and updating of Accounting Record of Property with waste material	30 minutes	Waste Material and Inventory Inspection Report of Unserviceable Property	• Ma. Ahlyssa Tolentino	None	G2G	Simple
	2	Signing of the Inventory and Inspection Report of Unserviceable Property	2 minutes		• Evangelina S. Brito			



BARANGAY ACCOUNTING SERVICES

RECEIVING OF MONTHLY ACCOUNTS OF 47 BARANGAYS	1	Receiving of monthly transmittal of barangay accounts	2 hours	Transmittal letter (format as prescribes by COA) with its supporting accounts in 2 sets (original for COA, 1 copy for accounting file)	<ul style="list-style-type: none"> • Roselyn Botalon • Rosa Maria Bruce • Jullien Carl Bon • Rosebelle Buison • Ramon George Bognalbal • Josephine Repuyan • Joan Ramirez • Melody Boncolmo 	None	G2G	Simple
	2	Review of transmittal letter vs. Accounts submitted including completeness of supporting documents (as per checklist) and accuracy of JEVs attached		Journal Entry Voucher (JEV) per transaction prepared by respective barangay bookkeepers				
	3	Forwarding of accounts to COA	2 minutes					
	4	Release of Transmittal Letter stamped received by COA	1 minute					
CERTIFICATION OF PRIOR YEAR'S RETAINED OPERATING SURPLUS	1	Issuance of Certificate of Retained Operating Surplus	1 day	Statement of Actual Income and Expenditures prepared by Barangay Treasurer reviewed by Brgy.	<ul style="list-style-type: none"> • Rosa Buella 	None	G2G	Simple



				Bookkeeper and approved by the Brgy. Captain				
	2	Review of Statement of Actual Income and Expenditures	1 day	Copy of Supplemental Budget, Realignment (If there's any)				
	3	Preparation of Certificate of Retained Operating Surplus and issuance to requesting barangay	3 minutes					
APPROVAL OF FUND UTILIZATION REPORT FOR FINANCIAL ASSISTANCE FROM THE CITY AND OTHER AGENCIES	1	Review of Supporting Documents	4 hours	1. Fund Utilization Report 2. Supporting documents evidencing the Utilization of Financial Assistance a. Disbursement Vouchers b. Payroll, if any c. Certificate of Project Inspection and Certificate of Project Completion	• Rosa Buella			
	2	Approval	5 - 10 minutes		• Evangelina S. Brito	None	G2G	Simple



				approved by the City Engineer d. Accomplishing Report for non-infrastructure projects				
REVIEW OF BARANGAY ANNUAL BUDGET (BUDGET EXECUTION FROM NO. 2 AND BUDGET ACCOUNTABILITY FROM NO. 1 AND NO. 2)	1	Review	1 day	Statement of Actual Income and Expenditures as of Dec. 31 of the past year	• Rosa Buella	None	G2G	Simple
	2	Approval	5 minutes	<ul style="list-style-type: none"> Statement of Actual Income of Expenditures as of June 30 of the current year Copy of Supplemental Budget, Realignment (If any) 	• Evangelina S. Brito			
REVIEW OF BARANGAY SUPPLEMENTAL BUDGET/REALIGNMENT	1	Review	1 day	Requirements for supplemental budget	• Rosa Buella	None	G2G	Simple
	2	Approval	5 minutes	<ol style="list-style-type: none"> Certificate of Retained Operating Surplus for supplemental of prior year's savings Statement of Income Actually 	• Evangelina S. Brito			



				<p>Realized for supplemental excess income</p> <p>3. LBP from 161 (Supplemental Budget on Funds actually available)</p> <p>4. Barangay Appropriation Ordinance</p> <p>Requirements for realignment</p> <p>1. Updated Registry of Allotment and Commitments (RAC)</p> <p>2. Statement of Funds Available for Realignment</p> <p>3. Barangay Resolution</p>				
PREPARATION OF ANNUAL BARANGAY FINANCIAL STATEMENT	1	Preparation of the Barangay Financial Statement	3 - 5 days	<p>Disbursement Vouchers</p> <p>Bank Statement</p> <p>Payroll</p> <p>Physical Inventory Report</p>	<ul style="list-style-type: none"> • Roselyn Botalon • Rosa Maria Bruce • Jullien Carl Bon • Rosebelle Buison • Ramon George Bognalbal • Josephine Repuyan • Joan Ramirez • Melody Boncolmo 	None	G2G	Complex
	2	Review of the Barangay Financial Statement	1 day	<p>Financial Statement and Supporting Documents</p>				



	3	Approval of the Barangay Financial Statement	1 - 2 hours	Financial Statement and Supporting Documents				
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***CHECKLIST OF SUPPORTING DOCUMENTS**

REIMBURSEMENT OF TRAVELING EXPENSE

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Itinerary of Travel
4. Certificate of Travel Completed
5. Authority to Travel
6. Authority to Travel by Plane (if applicable)
7. Authority to Claim Hotel Accommodation (if applicable)
8. Authority to Use Private Vehicle (if applicable)
9. Seminar and Travel Board (if outside Bicol Region)
10. Certificate of Appearance
11. Invitation/ Communication
12. Certificate of Participation
13. Official Receipts (i.e Bus or Plane Ticket, Registration Fee, Tool Fee, Gasoline Expenses)
14. Boarding Pass (If travelled by Plane)
15. Narrative Report
16. DILG Approval (In case of Lakbay Aral, Benchmarking and the like)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

LIQUIDATION OF TRAVELLING EXPENSE

1. Liquidation Report
2. Official Receipt of fund in excess of Cash Advance
3. Certificate of Travel Completed
4. Revised Itinerary of Travel (if applicable)
5. Certificate of Appearance/ Certificate of Participation
6. Official Receipts (i.e Bus or Plane Ticket, Registration Fee, Tool Fee, Gasoline Expenses, etc.)
7. Trip Ticket (if Government Vehicle was used)



8. Narrative Report
9. Copy of Disbursement Voucher and supporting documents (Cash Advance)
Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

DIRECT PAYMENT FOR OFFICE AND OTHER SUPPLIES, OFFICE EQUIPMENTS & FURNITURE & FIXTURES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. BAC Recommendation as to Mode of Procurement
5. Certification as to Posting to 3 Conspicuous Places (ABC 50k above)
6. Copy of Philgeps Posting (ABC 50k above)
7. Request for Quotation (Canvass)
8. Abstract of Canvass
9. BAC Recommendation to Award the Contract (ABC 50k above)
10. Notice of Award (ABC 50k above)
11. Purchase Order
12. Delivery Receipt/ Sales Invoice
13. Inspection and Acceptance Report
14. Property Acknowledgement Receipt (PAR) (if applicable)
15. Inventory Custodian Slip (ICS) (if applicable)
16. Distribution Sheet (if applicable)
17. BIR Registration (readable)
18. Philgeps (not expired)
19. Mayor's Permit (not expired)
20. Bank Guaranty in lieu of deduction for retention (if applicable)
21. Additional Requirements (case to case basis)
 - a) Omnibus Sworn Statement - for small revenue procurement with ABC above 50,000.00
 - b) Budget Proposal - If the purchased supplies is directly related to LGU activity. Ensure purchased amount does not exceed the budget
 - c) Exclusive Distributorship - for Direct Contracting
 - d) Income Tax Return for ABC above 50,000.00 - Small Value Procurement and Negotiated Procurement
 - e) Picture of Equipment/ Brochure or sample of printed tarpaulin (if applicable)
 - f) GSO Certification for purchase of PPE items
 - g) Sample picture (if printing of Tarpaulin)



h) DTI (for local supplier without Philgeps) - supplier of agricultural product, poultry, pork, chicken, native products, etc.)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

COMPUTER EQUIPMENT AND PARAPHERNALIA

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. BAC Recommendation to Award the Contract
5. Certification as to Posting to 3 Conspicuous Places (for ABC P50k above)
6. Copy of Philgeps Posting (for ABC P50k above)
7. Request for Quotation (Canvass)
8. Abstract of Canvass
9. BAC Recommendation to Award the Contract (for ABC P50k above)
10. Notice of Award (for ABC P50k above)
11. Purchase Order
12. Delivery Receipt/ Sales Invoice
13. Inspection and Acceptance Report
14. Property Acknowledgment Receipt (PAR) (if applicable)
15. Inventory Custodian Slips (ICS) (if applicable)
16. Distribution Sheet (if applicable)
17. IT Recommendation
18. IT Technical Inspection
19. Picture of Equipment/ Brochure
20. HSO Certification for purchase of PPE items
21. BIR Registration (readable)
22. Philgeps (not expired)
23. Mayor's Permit (not expired)
24. Bank Guaranty in lieu of deduction for retention (if applicable)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

MEDICINES, MEDICAL EQUIPMENT & MEDICAL SUPPLIES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)



3. Certification from City Physician that medicines were included in the PNDF (Philippine***
4. Purchase Request
5. BAC Recommendation as to Mode of Procurement
6. Certification as to Posting to 3 Conspicuous Places (ABC 50k above)
7. Copy of Philgeps Posting (ABC 50k above)
8. Request for Quotation (Canvass)
9. Abstract of Canvass
10. BAC Recommendation to Award the Contract (for ABC P50k above)
11. Notice of Award (for ABC P50k above)
12. Purchase Order
13. Delivery Receipt/ Sales Invoice (w/ expiration date of the medicines)
14. Inspection and Acceptance Report
15. Property Acknowledgment Receipt (PAR) (if applicable)
16. Inventory Custodian Slip (ICS) (if applicable)
17. Distribution Sheet (if applicable)
18. License to Operate (either for Medicines or Medical Supplies, whichever is applicable)
19. Certificate of Product Registration - CPR description should match with the description in the***
20. Certificate of Test Analysis issued by BFAD or BFAD Batch Certificate (if any)
21. Medicines/ Medical Supplies Inventory Report before PR date
22. BIR Registration (readable)
23. Philgeps (not expired)
24. Bank Guarant in lieu of deduction for retention (if applicable)
25. Additional Requirements: (case to case basis)
 - a) Omnibus Sworn Statement - for Small Value Procurement with ABC above 50,000.00
 - b) Copy of Posting of Award to LGU official website/ Philgeps (in case of Emergency Purchase)
 - c) Budget Proposal - If the purchased of supplies is directly related to LGU activity. Ensure purchased amount does not exceed the budget.
 - d) Exclusive Distributorship - for Direct Contracting
 - e) Income Tax Return for ABC above 500,000.00 - Small Value Procurement and Negotiated Procurement
 - f) Picture of Medical Equipment/ Brochure
 - g) GSO Certification for purchase of PPE items

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office



CONSTRUCTION SUPPLIES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. BAC Recommendation as to Mode of Procurement
5. Certification as to Philgeps Posting (for ABC P50k and above)
6. Request for Quotation (Canvass)
7. Abstract of Canvass
8. BAC Recommendation to Award the Contract (for ABC P50k above)
9. Notice of Award (for ABC P50k above)]Purchase Order
10. Delivery Receipt/ Sales Invoice
11. Inspection and Acceptance Report
12. Program o Works
13. BIR Registration (readable)
14. Philgeps (not expired)
15. Mayor's Permit (not expired)
16. Bank of Guaranty in lieu of deduction for retention (if applicable)
17. Additional Requirements (case to case basis)
 - a) Omnibus Sworn Statement - fro Small Value Procurement with ABC above 50,000.00
 - b) Budget Proposal - If the purchased of supplies is directly related to LGU Activity. Ensure purchased amount does not exceed the budget
 - c) Income Tax Return fro ABC above 500,000.00 - Small Value Procurement and Negotiated Procurement
 - d) Certificate of Inspection and Completion as well as pictures of before, during and after if the POW does not include Labor Cost
 - e) Picture - Before, during and after in case POW does not include Labor Cost
 - f) Barangay Resolution in caase of City Assistance to Barangays
 - g) AIP of the Barangay (for City Assistance)
 - h) Drawing/ Plan of the Project

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

LABOR PAYROLL

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Job Order Contract/ Contract of Service
4. Payroll



5. Inspection Report
6. Certificate of Completion
7. Certificate of Acceptance and Turn-over (for City Assistance to Barangay/School)
8. Program of Works
9. Picture - Before, During and After
10. Copy of DV for materials
11. Program of Works
12. Additional Requirements (case to case basis)
 - a) Barangay Resolution in case of City Assistance to Barangays
 - b) AIP of the Barangay (for City Assistance)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

REPAIR AND MAINTENANCE - MOTOR VEHICLES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. BAC Recommendation as to Mode of Procurement
5. Certification as to Philgeps Posting (for ABC P50k and above)
6. Request for Quotation (Canvass)
7. Abstract of Canvass
8. BAC Recommendation to Award the Contract (for ABC P50k above)
9. Notice of Award (for ABC P50k above)
10. Purchase Order
11. Delivery Receipt/ Sales Invoice
12. Inspection and Acceptance Report
13. Pre-Inspection Report
14. Post Inspection Report
15. Waste Material Report
16. BIR Registration (readable)
17. Philgeps (not expired)
18. Mayor's Permit (not expired)
19. Bank Guaranty in lieu of deduction for retention (if applicable)
- 20. Additional Requirements (case to case basis)**



- a) Omnibus Sworn Statement - for Small Value Procurement with ABC above 50,000 and Direct Contracting
- b) BIR Registration (readable)
- c) Philgeps (not expired)
- d) Mayor's Permit (not expired)
- e) Income Tax Return for ABC above 500,000.00 - Small Value Procurement and Negotiated Procurement

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

CASH ADVANCE FOR TRAVELLING EXPENSE

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Accountant's Certification as to No Unliquidated Cash Advance
4. Itinerary of Travel
5. Authority to Travel
6. Authority to Travel by Plane (if applicable)
7. Authority to Claim Hotel Accommodation (if applicable)
8. Authority to Use Private Vehicle (if applicable)
9. Seminar and Travel Board (if outside Bicol Region)
10. Invitation/ Communication
11. DILG approval (in case of Lakbay Aral, Benchmarking and the like)
12. DILG Travel Authority (for Foreign Travel)
13. UNDP DSA copy and computation of DSA to be claimed (for Foreign Travel)
14. Documents or proof of dollar to peso exchange rate at the date of the grant of cash advance (for Foreign Travel)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

MEDICAL/ FINANCIAL/ FUNERAL ASSISTANCE

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Certificate of Eligibility
4. Certificate of Indigency
5. Photocopy of Death Certificate (for Funeral Assistance)
6. Photocopy of Client's Identification
7. Billing Statement
8. Incident Report issued by Bureau of Fire Protection for Emergency Shelter Assistance (ESA) brought by Fire Incident



Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

CATERING SERVICE

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. BAC Recommendation as to Mode of Procurement
5. Certification as to Philgeps Posting (for ABC above P50k)
6. Request for Quotation (Canvass)
7. Abstract of Canvass
8. BAC Recommendation to Award the Contract (for ABC above P50k)
9. Notice of Award (for ABC above P50k)
10. Purchase Order
11. Charge Invoice/ Billing Statement/ Delivery Receipt
12. Inspection and Acceptance Report
13. Budget Proposal
14. Documentation
15. Attendance
16. Invitation (if applicable)
17. Program (if applicable)
18. BIR Registration (readable)
19. Philgeps (not expired)
20. Mayor's Permit (not expired)
21. Additional Requirements (case to case basis)
 - a) Omnibus Sworn Statement - for Small Value Procurement with ABC above 50,000.00 and Emergency Purchase
 - b) Posting of Award to Philgeps and Tabaco City Website (in case of Emergency Purchase)
 - c) Income Tax Return for ABC above 500,000.00 - Small Value Procurement and Negotiated Procurement

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

BURIAL ASSISTANCE - BARANGAY OFFICIAL

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Death Certificate



4. Barangay Appointment (for Brgy. Treasurer/ Secretary)
5. Certified Copy of the Election Result from DILG
6. Photocopy of Client's Identification
7. Photocopy of Claimant's Identification
8. Resident Certificate of Claimant
9. Copy of the Marriage Contract (surviving spouse id the claimant) or Birth Certificate (if child is the claimant)
10. Copy of the approved SP Resolution

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

BURIAL ASSISTANCE - SENIOR CITIZEN

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Death Certificate
4. Photocopy of Senior Citizen ID
5. BASCA President Certification
6. Photocopy of Claimant's Identification
7. Barangay/ Resident Certificate of the Claimant

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

REIMBURSEMENTS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. Certificate of Immediate Purchase
5. Summary of Expenses
6. Official Receipt/ Sales Invoice
7. Pre-Inspection Report (RER of various repairs)
8. Post-Inspection Report (RER of various repairs)
9. Waste Material (if applicable)
10. 3 Canvass (RER w/ canvass if OR is above P1,000.00)
11. Notice of Meeting (RER for meals/ snacks)
12. Attendance Sheet (RER for meals/ snacks)
13. Sample copy for Tarpaulin Printing



14. Documentation (for meals/ snacks)
15. Certificate of Prevailing Rate (for Boat Rental)
16. Solicitation Letter (for solicited items)
17. Acknowledgment Receipt (for solicited items)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

SOLICITATION-MATERIALS/ SUPPLIES (DIRECT PAYMENT)

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. BAC Recommendation as to mode of Procurement
5. Certification as to Posting to 3 conspicuous places (ABC 50k above)
6. Copy of Philgeps Posting (ABC 50k above)
7. Request for Quotation (canvass)
8. Abstract of Canvass
9. BAC Recommendation to Award the Contract (for ABC P50k above)
10. Notice of Award (for ABC P50k above)
11. Purchase Order
12. Delivery Receipt/ Sales Invoice
13. Inspection and Acceptance Report
14. Solicitation Letter
15. Acknowledgment Receipt
16. Distribution Sheet (if applicable)
17. Budget Proposal (if applicable)
18. Program of Works (if applicable)
19. Picture of Items Donated
20. BIR Registration (readable)
21. Philgeps (not expired)
22. Mayor's Permit (not expired)
23. Income Tax Return for ABC above 500,000 - Small Value Procurement and Negotiated Procurement
24. Bank Guaranty in lieu of deduction for retention (if applicable)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office



BAC HONORARIUM (TF)

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Subsidiary Ledger (TF)
3. Office Order on Creating and Designating the BAC composition and authorizing to collect Honoraria
4. Minutes of BAC Meeting
5. Notice of Award to the Winning Bidder of Procurement Activity being claimed
6. Certification that the Procurement involves Competitive Bidding
7. Attendance Sheet - Listing Names of Attendees to the BAC Meeting

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

HONORARIUM & PRIZES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll (w/ TIN of the recipient for Honorarium and Prizes above 10k)
4. Budget Proposal
5. Letter of Invitation (for Honorarium)
6. Authority to Claim Honorarium (in case of LGU employee)
7. Certification as to Accomplishment (in case of Honorarium)
8. Certified list of winners (for Prizes)
9. Copy of Tabulation (for Prizes)
10. Service Contract (if applicable like Judges, Stage Director, Decorator etc.)
11. Copy of Attendance (if applicable)
12. Documentation of the activity or the output
13. CD (if applicable)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

CITY ASSISTANCE TO BARANGAYS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Barangay Resolution requesting the City Mayor to release the financial assistance
4. Memorandum of Agreement (MOA) indicating the project, amount etc. between the Barangay and the City Government for the terms and conditions for the utilization of financial assistance
5. Fund Utilization Report of previous financial assistance verified by COA



6. Annual Investment Plan (AIP)/ Project Procurement Management Plan (PPMP)
 7. Accountant's Certification of No Unliquidated Cash Advance
 8. Program of Works (POW) certified correct by City Engineer duly approved by the City Mayor
- Note: Please refer to the checklist of Land Acquisition in case of City Assistance is intended for Land Purchase
Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

RADIO SPONSORSHIP

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Contract
4. Certificate of Performance
5. Billing Statement
6. Mayor's Permit
7. BIR Registration
8. CD

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

GASOLINE & FUEL

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Purchase Request
4. Certification of the items received by Office Head
5. Purchase Order
6. Inspection and Acceptance
7. Order Slip
8. Charge Invoice
9. Trip Ticket
10. Vehicle/ Equipment/ Machineries Utilization Summary Report

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

WITHDRAWAL OF RETENTION MONEY

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)



3. Certificate as to No Defects
4. Copy of the DV, Inspection and Acceptance Report, OBR, PO
5. Final Acceptance Report (for infra)
6. Warranty Security (for infra)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

LOYALTY PAY

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. HR Certification on List of Employees eligible for Loyalty Pay for the Year
4. Service Record
5. HR Certification on IPCR and no occurrence of AWOL
6. Photocopy of IPCR

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

INSURANCE FOR EMPLOYEES (GSIS)

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. GSIS Insurance Bill
4. List of Employees Covered by Insurance (Approved by City Mayor)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

RENEWAL OF LTO REGISTRATION/ GSIS INSURANCE (VEHICLES AND BUILDINGS)

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. GSIS/LTO Billing or Payment Computation
4. Copy of OR/CR (for LTO registration)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

OVERTIME

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll



4. Overtime Computation
5. Approved Authority to Render Overtime w/ Pay
6. Copy of the DTR
7. Accomplishment Report

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

TERMINAL LEAVE BENEFITS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Clearance form Money, Property and Legal Accountabilities
4. Leave Application
5. Complete service record
6. Statement of Assets, Liabilities and Net Worth (SALN)
7. Certified photocopy of appointment and Notice of Salary Adjustment (NOSA), showing the highest salary received if the salary under last appointment is not the highest
8. Computation of terminal leave benefits duly signed/ certified by accountant
9. Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU
10. Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019)
11. In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency
12. GSIS Clearance
13. In case of death of the employee:
 - a) Death certificate authenticated by PSA
 - b) Marriage contract authenticated by PSA (claimant is the spouse)
 - c) Birth certificate of the legal heir authenticated by PSA
 - d) Duly notarized of the authorizing the claimant by the other heirs to claim the terminal leave benefits

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

MONETIZATION OF LEAVE CREDITS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Leave Application
4. Duly approved request for monetization
5. Waiver (for 50% monetization)



6. Clinical abstract/ medical procedures to be undertaken in case of health, medical and hospital needs (50% monetization)
1. Barangay Certification in case of need for financial Disbursement Voucher)for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll (3 copies for COA file & 1 copy for Accounting copy)
4. Certificate of Indigency
5. School ID
6. Assessment Form/ Certificate of Enrollment
7. Assistance brought about by calamities, typhoons, fire, etc. (50% monetization)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

EDUCATIONAL ASSISTANCE

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll (3 copies for COA file & 1 copy for Accounting copy)
4. Certificate of Indigency
5. School ID
6. Assessment Form/ Certificate of Enrollment

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

BIDDING - GOODS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)

Procurement Planning

1. Approved Budget of the contract (ABC) with detailed breakdown of ABC/ Budget Certification and (for PDAF - SARO/ Letter of Instruction (LOI)
2. Program of Work and Detailed Estimates
3. Annual Procurement Plan (APP)/ Project Procurement Management Plan (PPMP)
4. Request for Purchase (PR) duly approved by proper authorities

Conduct of Pre-Procurement Conference (ABC above P2M) for goods

5. Pre-Procurement Conference Notice/ Evidence of Invitation of three observers
6. Minutes of the Pre-Procurement Conference



Advertisement/Posting of Invitation to Apply for Eligibility and to Bid

7. Invitation to Apply for Eligibility to Bid (ITAEB)
8. Copy of Advertisement of Invitation to Bid/ Request for Expression of Interest
 - a) Newspaper of General Circulation for at least four months duration (ABC above P2M for goods), clippings of advertisement
 - b) Posting in Conspicuous Places, BAC certification
 - c) Posting in PhilGEPS, print-out copy
 - d) Posting in the Website of the Agency, print-out copy, if any
9. Letter of Intent (LOI)
10. Letter of Intent and Application for Eligibility Processing

Receipt and Opening of Eligibility Envelopes

11. Checklist of Eligibility Requirements for the BAC

Class A - Legal Documents

12. Certificate of Registration of Business Name (DTI), (SEC) or (CDA)
13. Business Permit (LGU) at principal place of business will suffice
14. Certificate of Registration (BIR-TIN)
15. BIR Tax Clearance
16. Certificate of G-EPS Registration
17. Other appropriate licenses as may be required by the LGU
18. Notice of Eligibility
19. Notice of Ineligibility

Class A - Technical Documents

20. Checklist of Technical Envelope Requirements for the BAC
21. Statements of Ongoing, Completed (supported with CPES), or Awarded contract but not yet started

Class A - Financial Documents

22. Checklist of Financial Envelope Requirements for the BAC
23. Financial Statements for the Immediately Preceding Year stamped "received" by the BIR
24. Computation Of the NFCC or Commitment from a licensed bank to extend credit line or cash deposit certificates set by the Procuring Entity at least equal to 10% of the ABC



Class B - Documents

25. Valid Joint Venture Agreement
26. Letter authorizing the Head of the Procuring Entity or his duly authorized representative to verify any/ all of the documents submitted for Eligibility Check
27. A Certification under Oath by the prospective bidder or representative that all the eligibility documents are authentic and original copy of the original, complete and that all statements and information provided therein true and correct
28. A Certification under Oath that the prospective bidder should not be under a declaration of Ineligibility for Corrupt, Fraudulent, Collusive and Coercive Practices by the Government

Conduct of Pre-Bid Conference (ABC P1M and above)

29. Pre-bid Conference Notice/ Evidence of Invitation of three observers
30. Minutes of the Pre-bid Conference
31. Request for Clarification by Bidder(s)
32. Agenda and/or Supplemental Bid Bulletins, if any

Receipt and Opening of Bids

1st Envelope - Technical Envelope

33. Checklist of Technical Envelope Requirements for the BAC
34. Bid Security
35. Authority of Signing Official
36. Production and Delivery Schedule
37. Manpower Requirements
38. After Sales Service/Parts, if applicable
39. Technical Specifications
40. Commitment from a licensed bank to extend to the bidder a credit line if awarded the contract, or cash deposit certificate (at least 10% of the BAC), provided, however, that if bidder previously submitted this document as eligibility requirements, the same shall suffice
41. Certificate of the Bidder under oath of the Bidder's compliance with existing Labor Laws and Standards
42. Sworn Affidavit of compliance with the Disclosure of Relations Provision under Section 47 of the Act
43. Sworn Statement by the Bidder attesting to have complied with the responsibilities enumerated under Section 17.7.1 (a to d)
44. Other contract documents that may be required by existing laws and/or the Procuring Entity concerned

2nd Envelope - Financial Envelope

45. Bid Prices in Bill of Quantities in the prescribed bid form



- 46. Recurring and Maintenance Costs, if applicable
- 47. Minutes of Bid Opening

Conduct of Bid Evaluation

- 48. Abstract of Bid as Read
- 49. Abstract of Bid as Evaluated/ Calculated
- 50. Bid Evaluation Report
- 51. Minutes of the Bid Evaluation

Conduct of Post-Qualification

- 52. Post-Qualification Evaluation Report of TWG (Winning Bidder)
- 53. Notice of Post-Qualification
- 54. Notice of Post-Disqualification
- 55. BAC Resolution declaring LCRB and Recommending Approval and Award

Award of Contract

- 56. Notice of Award to Winning Bidder (NOA) and posted at G-EPS
- 57. Notification of Bidding Results
- 58. Bidding Results posted at G-EPS

Effectivity of Contract

- 59. Approved Contract of Agreement to be submitted to the Auditor's Office within five days from the execution of the contract supported by the documents herein attached with the checklist (with Transmittal Letter to COA)
- 60. Conditions of the Contract (General and Special)
- 61. Technical Specifications/ Brochures/ Catalogues
- 62. Invitation to Apply for Eligibility and to Bid
- 63. Bidding documents under Section 17.1 (a to k) of the Revised IRR-RA 9184
- 64. Addenda/ Supplemental Bulletins, if any
- 65. Bid Form including all the documents or statements contained in the 1st and 2nd Envelopes as Annexes
- 66. Eligibility Requirements, Documents and/or Statements
- 67. Performance Security and Contractors All Risk Insurance (CARI)
- 68. Credit line issued by a Licensed Bank, if applicable
- 69. Notice of Award of Contract and Winning Bidders "Conforme" thereto



70. Other contract documents that may be required by existing laws and/or the Procuring Entity concerned

71. Notice to Proceed to the Winning Bidder with date received by contractor

Payment of Claims

72. Acceptance and Inspection Report with pictures (copy furnished to COA)

73. Sales Invoice (SI) or Delivery Receipt (DR)

74. Additional Requirements in case of Medicines and Drugs and Medical Supplies and Equipment

- a) Certificate of Product Registration (CPR) from BFAD, not expired
- b) Certificate of Product Listing (CPL) from BFAD
- c) Certificate of Good Manufacturing Practice (CGMP) from Manufacturer
- d) License to Operate (LTO) from BFAD, not expired
- e) Sales Invoice/ Delivery Receipt containing Lot No. And Expiry Date
- f) Batch Certificate or Certificate of Test Analysis issued by BFAD
- g) Certification of the Public Health Doctor that the Medicines and Drugs requisitioned are contained in the PNDF, Latest Edition

75. In case of Calamities

- a) PAGASA Report
- b) Sanggunian Resolution declaring a Calamity
- c) Report of Commodities Released and Relief Distribution Sheet
- d) Utilization Report

76. Authorization by Local Sanggunian for LCE to enter into contract

- a) Reenacted budget for new contractors of contractual obligations included in prior year's annual/supplemental budgets
- b) Regular enacted budget for projects described in generic terms and purchased of good and services which are neither nor encompassed within the regular PS and MOOE

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

REPEAT ORDER - GOODS

- 1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
- 2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)



Procurement Planning

1. Approved Budget of the Contract (ABC)/ Budget Certification
2. Project Procurement Management Plan (PPMP)
3. Annual Procurement Plan (APP)
4. Purchase Request (Shall not exceed 25% of the quantity of each item in the original contract)

Advertisement and Posting (Certified Photocopy)

5. Posting in PhilGEPS, print-out copy
6. Posting in Conspicuous Places, BAC Certification
7. Posting in the Website of the Agency, if any

Negotiation

8. BAC Resolution recommending procurement thru Repeat Order and Head of Procuring Entity's Approval pursuant to Section 48, 51 and 54 of the IRR-A of R.A No. 9184
9. Certified photocopy of original contract/ DV's/ SD's (Originally procured thru Bidding) as reference/ basis
10. Purchase Order duly filled-up and signed by the Supplier with stipulations as to Contract Warranties and Liquidated Damages to be submitted within five working days from the execution of the PO/ Contract to COA pursuant to COA Circular No. 2009-001 dated February 12, 2009. As long as it will not result to splitting of contracts, requisitions, POs, as provided for in Section 54.1 of Revised IRR of RA 9184 and unit price must be the same or lower than the original PO/ Contract and shall be availed within six months only from the original contract stated in the Notice to Proceed. (Copy furnished to COA)
11. Certification from the Purchasing Office/ Department that the supplier has complied with all the requirements under the original contract.
12. Suppliers PhilGEPS Registration Certificate

Payment of Claims

13. Sales Invoice or Delivery Receipt
14. Acceptance and Inspection Report
15. ARE for Semi-Expendables and Equipment

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

BIDDING - INFRASTRUCTURE PROJECTS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)

Procurement Planning



1. Approved Budget of the Contract (ABC)/ Budget Certification/ for PDAF - SARO/ Letter of Instruction (LOI)
2. Program of Work and Detailed Estimates
3. Annual Procurement Plan (APP)/ Project Procurement Management Plan (PPMP)
4. Request for Purchase (PR) duly approved by proper authorities

Conduct of Pre-Procurement Conference (ABC above P5M) for Infra

5. Pre-Procurement Conference Notice/ Evidence of Invitation of three observers
6. Minutes of the Pre-Procurement Conference

Advertisement/ Posting of Invitation to Apply for Eligibility and to Bid

7. Invitation to Apply for Eligibility and to Bid (ITAEB)
8. Copy of Advertisement of Invitation to Bid/ Request for Expression of Interest
 - a) Newspaper of General Circulation for at least four months duration (ABC above P2M for goods), clippings of advertisement
 - b) Posting in conspicuous places, BAC Certification
 - c) Posting in PhilGEPS, print-out copy
 - d) Posting in the Website of the Agency, print-out copy, if any
9. Letter of Intent (LOI)
10. Letter of Intent and Application for Eligibility Processing

Receipt and Opening of Eligibility of Envelopes

11. Checklist of Eligibility of Requirements for the BAC

Class A - Legal Documents

12. Certificate of Registration of Business Name (DTI) or (SEC)
13. Business Permit (LGU) at principal place of business will suffice
14. Certificate of Registration (BIR-TIN)
15. BIR Tax Clearance
16. Certificate of PhilGEPS Registration
17. Other appropriate licenses as may be required by the LGU
18. Notice of Eligibility
19. Notice of Ineligibility

Class A - Technical Documents



20. Checklist of Technical Envelope Requirements for the BAC
21. Statements of Ongoing, Completed (supported with CPES), or Awarded contract but not yet started
22. Contractor's (PCAB) license
23. Statement of key personnel and availability of equipment

Class A - Financial Documents

24. Checklist of Financial Envelope Requirements for the BAC
25. Financial Statements for the immediately preceding year stamped "received" by the BIR
26. Computation of the NFCC or Commitment from a licensed bank to extend credit line or cash deposit certificate set by the Procuring Entity at least equal to 10% of the ABC

Class B - Documents

27. Valid Joint Venture Agreement
28. Letter authorizing the Head of the Procuring Entity or his duly authorized representative to verify any/ all documents submitted for Eligibility Check
29. A Certification under oath by the prospective bidder or representative that all the Eligibility Documents are authentic and original copy of the original, complete and that all statements and information provided therein are true and correct.
30. A Certification under oath that the prospective bidder should not be under a declaration of ineligibility for Corrupt, Fraudulent, Collusive and Coercive Practices by the Government

Conduct of Pre-Bid Conference (ABC P1M and above)

31. Pre-bid Conference Notice/ Evidence of Invitation of three observers
32. Minutes of the Pre-bid Conference
33. Request for Clarification by Bidder(s)
34. Agenda and/or Supplemental Bid Bulletins, if any

Receipt and Opening of Bids

- 1st Envelope - Technical Envelope
35. Checklist of Technical Envelope Requirements for the BAC
36. Bid Security
37. Authority of Signing Official
38. Construction Schedule (Bar Chart for Construction Activities) and S-Curve for Financial Requirements)/ PERT/ CPM Network diagram and detailed computations of contract time
39. Manpower Utilization Schedule



40. Narrative Description of Construction Procedures and Methods
 41. Organizational Chart for the Contract to be Bid
 42. List of Contractors Key Personnel to be assigned to the Contract
 43. List of Contractors Equipment, which are owned, leased, and/or under purchase agreement supported by certification of availability of equipment from the equipment lessor/ vendor for the duration of the project
 44. Equipment Utilization Schedule
 45. Affidavit of Site Inspection
 46. Commitment from a licensed bank to extend to the bidder a credit line if awarded the contract, or cash deposit certificate (at least 10% of the ABC), provided, however, that if bidder previously submitted this documents as eligibility requirement, the same shall suffice
 47. Construction Safety and Health Program
 48. Certificate of the Bidder under oath of Bidder's compliance with existing Labor Law and Standards
 49. Sworn Affidavit of compliance with the Disclosure of Relations Provision under Section 47 of the Act
 50. Sworn Statement by the Bidder attesting to have complied with the responsibilities enumerated under Section 17.7.1 (a to d)
- 2nd Envelope - Financial Envelope
51. Bid Prices in Bill of Quantities in the prescribed bid form
 52. Detailed estimates including Summary Sheet including the unit prices of Construction Materials. Labor Rates and Equipment Rentals used in coming up with the Bid
 53. Cash Flow by Quarter and Payment Schedule
 54. Minutes of Bid Opening

Conduct of Bid Evaluation

55. Abstract of Bid as Read
56. Abstract of Bid as Evaluated/ Calculated
57. Bid Evaluation Report
58. Minutes of Bid Evaluation

Conduct of Post-Qualification

59. Post-Qualification Evaluation Report (Winning Bidder)
60. Notice of Post-Qualification
61. Notice of Post-Disqualification
62. BAC Resolution declaring LCRB and Recommending Approval/Award



Award of the Contract

63. Notice of Award to Winning Bidder (NOA) and posted at G-EPS, print-out copy
64. Notification of Bidding Results
65. Bidding Results posted at G-EPS

Effectivity of Contract

66. Contract of Agreement (with Transmittal Letter to COA)
67. Conditions of the Contract (General and Special)
68. Technical Specifications/ Drawings/ Plans
69. Invitation to Apply for Eligibility and to Bid
70. Bidding Documents of Section 17.1 (a to k) of the Revised IRR-RA 9184
71. Agenda/ Supplemental Bulletins, if any
72. Bid Form including all the documents or statements contained in the 1st and 2nd envelopes of annexes
73. Eligibility requirements, documents and/ or statements
74. Performance Security and Contractors All Risk Insurance (CARI)
75. Credit line issued by Licensed Bank, if applicable
76. Notice of Award of Contract and Winning Bidders "Conforme" thereto
77. Other contract documents that may be required by existing laws and/or the Procuring Entity concerned
78. Notice to Proceed to the Winning Bidder (NTP)

Payment of Claims

79. Contractor's Request for Agency Inspection/ for advance/ progress billing/ final payment or for substitution in case of release of retention money
80. Inspection report by Agency's Authorized Engineer
81. Statement of Worked Accomplished (SWA)
82. Certificate of Acceptance
83. Certificate of Project Completion and Project Turnover
84. Pictures before, during and after construction of items of work
85. Contractor's Clearance on Quarry Fees from Provincial Treasurer/ Results of Test Analysis, upon final payment, if applicable
86. Monthly Certificate of Payment
87. Statement of Time Elapsed, if applicable
88. Contractor's Affidavit on Payment of Laborers and Materials
89. Performance Warranty Security/ Retention for one-year during final payment
90. Photocopy of vouchers/ObRs/ Checklist of all previous payments



Specific Documentation per kind of claim -

- A. For 15% Mobilization Claims (Item No. 78 and 89-93)
- B. With irrevocable Standby Letter of Credit/ Bank Guarantee/ Security Cash Bond/ Surety Bond callable on demand (Annex E of Revised IRR of RA 9184)
- C. For 1st and Final Billing - (Item No. 1-94)
- D. For Progress Billings/ Payments - (Item No. 79-81 and 86-95)
- E. For Final Billing/Payment - (Item 79-95)

91. Authorization by Local Sanggunian for LCE to enter into contract

- a) Reenacted budget for new contractors of contractual obligations included in prior year's annual/supplemental budgets
- b) Regular enacted budget for projects described in generic terms and purchased of good and services which are neither nor encompassed within the regular PS and MOOE

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

DIRECT CONTRACTING - GOODS & SERVICES

- 1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
- 2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)

Procurement Planning

- 1. Approved Budget of the Contract (ABC)/ Budget Certification
- 2. Project Procurement Management Plan (PPMP)
- 3. Annual Procurement Plan (APP)
- 4. Purchase Request

Conduct of Pre-Procurement Conference (ABC above P2M) for goods

- 5. Pre-Procurement Conference Notice
- 6. Minutes of the Pre-Procurement Conference

Advertisement and Posting (ABC above P50K)

- 7. Posting in PhilGEPS, print out copy
- 8. Posting in conspicuous places, BAC Certification
- 9. Posting in Website of the Agency, if any



Request for Price Quotation/ Negotiation

10. BAC Resolution recommending procurement thru Direct Contracting and Head of Procuring Entity's Approval pursuant to Section 48 and 50 of the Revised IRR-A of R.A No. 9184 and GPPB Res. No. 09-2009, dated Nov. 3, 2009
11. Original Suppliers Price List/ Quotation or a Pro-forma Invoice, Brochures or Catalogues together with the Conditions of Sale
12. Procuring Entity Survey Results of the Industry, Supply Source and a confirmation of the exclusivity of the source of goods and services to be procured as stated in ABC Resolution
13. Procuring Entity Justification of the necessity for an item that may be only procured thru Direct Contracting
14. Proof that there is no suitable substitute available in the market that can be obtained at more advantageous terms to the Procuring Entity as certified by BAC
15. Certificate of Sole/Exclusive Distributorship issued by the principal under oath
16. Purchase Order duly signed by the Supplier with stipulations as to Contract Warranties and Liquidated Damages or Contract of Agreement to be submitted within five working days from the execution of PO/Contract (COA Circular No. 2009-001, dated February 12, 2009) (Copy furnished to COA)
17. Performance Security, if applicable
18. Suppliers PhilGEPS Registration Certificate, (if above P50K, refer to above posting)

Payment of Claims

19. Sales Invoice or Delivery Receipt
20. Acceptance and Inspection Report (copy furnished to COA)
21. ARE for Semi-detachable and equipment
22. Posting to PhilGEPS of the Notice of Award
23. Posting of Official Website of the Notice of Award

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

PAYMENT FOR FIRST SALARY - REGULAR EMPLOYEES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Certified True Copy of Duly Approved Appointment
4. Oath of Office (certified true copy)
5. Oath of Assumption (certified true copy)
6. Assignment/ Office Order (if applicable)
7. Duly Approved Executive Appointment (certified true copy)
8. Statement of Employees Duties and Responsibilities (certified true copy)
9. Certificate as to Fund Availability
10. Certified True Copy of the Daily Time Record



11. Original Statement of Assets, Liabilities and Net Worth (SALN) (for regular employees)
12. Copy of Payroll (of the assigned office corresponding to the month being claimed)
13. BIR Withholding Certificate (Forms 1902 and 2305)
14. Sangguniang Secretary Certification concurring the Appointment ad the City Government Department Head (for Department Head position)
15. Clearance from money, property and legal accountabilities from previous employees (in case of transferee)
16. Certification of the Accountant of the last salary received from previous office as verified by the Assigned Auditor thereat (for transferee)
17. BIR Form 2316 - Certificate of Compensation Payment/ Tax Withheld (for transferee)
18. Certificate of Available Leave Credit (for transferee)
19. Complete Service Record (for transferee)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

PAYMENT FOR FIRST SALARY - CASUAL EMPLOYEES

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Certified true copy of Duly Approved Plantilla of Casual Appointment
4. Oath of Assumption (certified true copy)
5. Certificate as to Fund Availability
6. Certified true copy of the Daily Time Record
7. Copy of Payroll (of the assigned office corresponding to the month being claimed)
8. BIR Withholding Certificate (Forms 1902 and 2305)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

PAYMENT FOR LAST SALARY

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Clearance form Money, Property and Legal Accountabilities
4. Approved DTR
5. Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU
6. Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019)
7. GSIS Clearance
8. Copy of previous payroll corresponding to the month being claimed
9. In case of death of the employee:
 - a) Death certificate authenticated by PSA



- b) Marriage contract authenticated by PSA (claimant is the spouse)
- c) Birth Certificate of the legal heir authenticated by PSA
- d) Duly notarized of the authorizing the claimant by the other heirs to claim the terminal benefits

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

LAND ACQUISITION

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Sangguniang Resolution authorizing the Local Chief Executive to enter into Contract
4. Memorandum of Agreement between Seller and Buyer
5. Contract to Sell (if available)
6. Original Deed of Sale duly Notarized
7. Original Title of Land (TCT) free from any liens and encumbrances
8. Capital Gains Tax Receipt/ Certificate Authorizing Registration (CAR)
9. Fiscal Clearance that said land is not subject to any Court Litigation
10. Lot Plan and Vicinity Map
11. Colored Photographs
12. Latest Tax Declaration
13. Land Tax Clearance
14. Applicable Zonal Valuation
15. Copy of the In-house or Private Company Appraisal Report indicating the following:
 - a) The derivation of source of the property under appraisal
 - b) Physical Characteristics of the Property under appraisal
 - c) Statement of Property Rights or interest involved
 - d) Utility Connections - electricity, water, telephone, sanitary sewer, etc.
 - e) Public Transportation, traffic patterns and controls
 - f) Highest and best use of the subject property (present and anticipated)
16. DENR Clearance (ECC/ECA) Present condition, purpose and use
17. DAR Clearance (CARP Coverage) for Agricultural Land only
18. Original Title of the Land (TCT) in the name of the government agent free from any liens or encumbrances (final payment)
19. Certified copy of Disbursement Voucher and Acknowledgment Receipt of previous payment (if applicable)

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office



CONFIDENTIAL FUND

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Certified copy of the designation of the SDO. If the HoA is the SDO, a certification by the HoA to the effect that she will signed by him/her
4. Certified copy of the approved application for the fidelity bond together with the copy of the OR evidencing payment of the premium or list of the Accountable Officers with approved Bond issued and duly certified by the Bureau of Treasury
5. Certified copy of transmittal letter of the LR (Liquidation Report) of the previous cash advance duly stamped "received" by the ICFAU, COA
6. Certification of the Accountant that the SDO has no unliquidated CF/IF cash advances
7. Original specimen signature of the signatories to the DV and Obligation Request
8. Certified copy of the Physical and Financial Plan were disbursement of the cash advance of the CF/IF shall be based
9. Certified copy of the annual budget bearing approval of the proper authorities concerned
10. Certified copy of Annual/ Supplemental Budget supported with the AIP showing the allocation budget for the POP of the LGU and the corresponding ordinance approving the budget
11. Statement of itemized POP of the LGU where allowable CF was computed duly certified by the Budget Officer
12. Certified copy of the minutes of the meeting evidencing 2/3 votes of the Local Peace and Order Council approving the POP and release of the CF
13. Certification from the concerned PNP chief in the locality highlighting the peace and order situation in the locally and supporting the need to release and use the CF
14. Approval of the DILG Secretary in case of additional appropriation for the CF

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

LIQUIDATION OF CONFIDENTIAL FUND

1. Liquidation Report (Annex E)
2. Certified Copy of the check and DV of the Cash Advance drawn for CF
3. Documentary evidence of payments and certification by the HoA
4. Copy of the Physical & Financial Plan
5. Copy of the Accomplishment Report and its proof of submission to the concerned agencies
6. Copy of the transmittal letter of the DV and supporting documents pertaining to the cash advance being liquidated duly stamped "received" by the Office of the COA ATL
7. Other supporting documents necessary for the proper evaluation of liquidation being submitted

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

BHW CLAIM OF RETIREMENT BENEFIT TO LGU

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)



2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll
4. Certification from City Health Unit - includes accreditation no., year of service, age and address of BHW
5. Copy of the rules and regulations of the BHW Retirement Benefits from LGU
6. Copy of the SP Resolution duly approved by the Sangguniang Panlalawigan
7. Letter of Intent for the Availment of the Benefit
8. Service Record from the Barangay (at least 60 years old and rendered not less than 10 years as BHW)
9. Certificate of Accreditation

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

INCENTIVE TO DOG VACCINATORS

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll
4. Profile of Vaccinators
5. Vaccinators Accomplishment Report
6. Program Design/ Budget Proposal
7. Pictures/ Documentation
8. Contracts of Service

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office

PAYMENT FOR HONORARIUM OF INSTRUCTOR FOR LIVELIHOOD TRAINING (TESDA)

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll
4. Job Order Contract/ Contract of Service
5. Daily Time Record
6. Certificate of Performance
7. Course Outline
8. Instructor Profile
9. Certified Enrollment List
10. Accomplishment Report

Note: Please segregate into 2 sets (COA file and Accounting file) before submitting to Accounting Office



PAYMENT FOR RENTAL OF LOT/ BUILDING

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Copy of SP Resolution authorizing the Mayor to enter into Lease Agreement
4. Copy of the Lease Contract Agreement
5. Mayor's Permit
6. Tax Declaration/ RPT Tax Clearance
7. Occupation Permit (first payment for building rental)

PAYROLL FOR SALAIES, WAGES AND SUBSISTENCE/ HAZARD/ ALAUNDRY ALLOWANCE

1. Disbursement Voucher (for COA file - 3 copies, for Accounting file - 1 copy)
2. Obligation Request (for COA file - 3 copies, for Accounting file - 1 copy)
3. Payroll
4. Payroll Summary (for JO)
5. DTR
6. Accomplishment Report