



1. Pre-audit of disbursement vouchers (all transactions except public infrastructure projects) for recommending approval for payment by the Municipal Accountant

Pre-audit of disbursement vouchers is performed to check the accuracy of the computation of taxes withheld if any and to verify the completeness of supporting documents needed for the transaction.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2C (Government to Citizen), G2B (Government to Business), G2G (Government to Government)
Who may avail:	Suppliers, Other Creditors, Municipal Officials and Employees, and Citizens
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Transaction type 1: Grant of Cash Advance for payroll and Petty Cash	
Disbursement Voucher (2 copies)	Prepared by Municipal Accounting Office – Payroll Section
Photocopy of payroll or list of payees indicating their net payments	Prepared by Municipal Accounting Office – Payroll Section
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 2: Grant of Cash Advance for local travel	
Disbursement Voucher (2 copies)	Prepared by municipal official/employee
Certification from the Municipal Accountant that previous cash advance has been liquidated and accounted for in the books	Prepared by Municipal Accounting Office c/o Marissa D. Armas
Obligation Request (2 copies)	Municipal Budget Office
Duly approved itinerary of travel (2 copies)	Prepared by municipal official/employee
Travel Order (2 copies)	Mayor's Office – HRM Office
Letter of Invitation/Request for travel	Training Provider/Agency
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 3: Reimbursement of travelling expenses	
Disbursement Voucher (2 copies)	Prepared by municipal official/employee
Obligation Request (2 copies)	Municipal Budget Office
Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee	Service Provider
Certificate of appearance/attendance	Training Provider
Reimbursement Expense Receipt (RER) - appropriately filled out if any	Get RER form at the Municipal Accounting Office
Used Tickets (Taxi fare, toll fees, parking fees etc.)	Service Provider
Official Receipt (Registration Fee)	Training Provider



Approved Itinerary of Travel (2 copies)	Prepared by municipal official/employee
Travel Order (2 copies)	Mayor's Office – HRM Section
Letter of Invitation/Request for travel	Training Provider
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 4: Payment of advertising expense	
Disbursement Voucher (2 copies)	Prepared by office concern
Bill/Statement of Account	Advertising Company
Copy of newspaper clippings evidencing publication	Office concern
Obligation Request (2 copies)	Municipal Budget Office
Advertisement contract	Advertising Company
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 5: Payment of electricity/water/telephone expense	
Disbursement Voucher (2 copies)	Prepared by office Concern
Obligation Request/Trust Utilization Slip (2 copies)	Municipal Budget Office/Municipal Accounting Office
Bills/Statement of Account	BENECO/LTWD/PLDT
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 6: Payment of financial assistance (AICS)	
Disbursement Voucher (2 copies)	Prepared by office concern
Obligation Request (2 copies)	Municipal Budget Office
Certificate of Eligibility (AICS)	Municipal Social Welfare and Development Office
Case Study	Municipal Social Welfare and Development Office
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 7: Payment of repairs	
Disbursement Voucher (2 copies)	Prepared by office concern or requesting office
Inspection and Acceptance Report (2 copies)	Municipal Treasury Office c/o Inspection Team
Post Repair Inspection Report (2 copies)	Office concern or requesting office
Charge Invoice/Job Order/Bills/SOA	Service Provider
Waste Material Report (2 copies)	Municipal Treasury Office c/o Inspection Team
Purchase Order/Contract (Received by COA) - (2 copies)	Office concern or requesting office
Abstract of Bids/Summary of Canvass (2 copies)	Bids and Awards Committee
Request for quotation (at least 3 quotations from different suppliers)	Office concern or requesting office
Obligation Request (2 copies)	Municipal Budget Office
Pre-repair inspection report (2 copies)	Office concern or requesting office
Purchase Request (2 copies)	Office concern or requesting office
Other supporting documents – refer to COA Circular 2012-001	



Transaction type 8: Payment of fuel, oil, and lubricants expense	
Disbursement Voucher (2 copies)	Office concern or requesting office
Obligation Request (2 copies)	Municipal Budget Office
Statement of Account/Charge Invoices	Service Provider
Requisition and Issuance Voucher (2 copies)	Mayor's Office – Admin Section
Driver's Trip Ticket	Mayor's Office – Admin Section
Gas Slip	Mayor's Office – Admin Section
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 9: Payment of meals and snacks during meeting	
Disbursement Voucher (2 copies)	Office concern or requesting office
Inspection and Acceptance Report (2 copies)	Municipal Treasury Office c/o Inspection Team
Minutes of Meeting	Office concern
Attendance with signature	Office concern
BAC Resolution	Bids and Awards Committee
Charge Invoice/Bill/Statement of Account	Service Provider
Request for Quotation	Office concern or requesting office
Obligation Request (2 copies)	Municipal Budget Office
Purchase request (2 copies)	Office concern or requesting office
Notice of meeting	Office concern
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 10: Payment of meals and accommodation during training	
Disbursement Voucher (2 copies)	Office concern or requesting office
Terminal Report/Post Activity Report	Office concern or requesting office
Attendance Sheet with signature	Office concern or requesting office
Inspection and Acceptance Report (2 copies)	Municipal Treasury Office c/o Inspection Team
Charge Invoice/Statement of Account	Service Provider
Purchase Order/Contract (Received by COA) (2 copies)	Office concern or requesting office
Bidding documents transmittal copy (if contract amount is more than 50,000)	Bids and Awards Committee
Bidding documents (contract amount is more than 50,000).	Bids and Awards Committee
Abstract of Bids/Summary of Canvass if contract amount is 50,000 & below (2 copies)	Bids and Awards Committee
Request for Quotation (3 quotation from different suppliers) – contract amount is 50,000 & below	Office concern or requesting office
Obligation Request/ Trust Utilization Slip (2 copies)	Municipal Budget Office/Municipal Accounting Office
Purchase request (2 copies)	Office concern or requesting office



Activity Design/Training Design (2 copies)		Office concern or requesting office		
Other supporting documents – refer to COA Circular 2012-001				
Transaction type 11: Payment of supplies and equipment				
Disbursement Vouchers (2 copies)		Office concern		
Acknowledgement Receipt for Equipment (2 copies) - equipment		Municipal Treasury Office c/o Inspection Team		
Requisition and Issuance Slip /Inventory Custodian Slip (2 copies) - supplies		Municipal Treasury Office c/o Inspection Team		
Inspection and Acceptance Report (2 copies) – supplies & equipment		Municipal Treasury Office c/o Inspection Team		
Charge Invoice/Delivery Receipt/Statement of Account		Creditor/Supplier/Service Provider		
Purchase Order (2 original copies – received by COA)		Office concern or requesting office		
Bidding documents transmittal copy (if contract amount is more than 50,000)		Bids and Awards Committee		
Bidding documents (contract amount is more than 50,000)		Bids and Awards Committee		
Certificate of product registration from Food and Drug Administration (FDA) – for drugs and medicines		Supplier of drugs and medicines		
Abstract of Bids/Summary of Canvass if contract amount is 50,000 & below (2 copies)		Bids and Awards Committee		
Request for Quotation (3 quotation from different suppliers) – contract amount is 50,000 & below		Office concern or requesting office		
Obligation Request/ Trust Utilization Slip (2 copies)		Municipal Budget Office/Municipal Accounting Office		
Purchase Request (2 copies)		Office concern or requesting office		
Other supporting documents – refer to COA Circular 2012-001				
Transaction type 12: Payment of tipping fee for garbage disposal				
Disbursement Voucher (2 copies)		Office concern		
Obligation Request (2 copies)		Municipal Budget Office		
Report on hauling of waste certified by the authorized employee		Office concern		
Statement of account indicating the daily weight of waste by the Service Provider		Service provider		
Memorandum of Agreement between LGU and Service Provider		Mayor's Office - Admin		
Daily Weight Slip		Service Provider		
Other supporting documents – refer to COA Circular 2012-001				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE	PROCESSING TIME	PERSON RESPONSIBLE



		PAID		
1. Submit disbursement vouchers for pre-audit	1.1 Receive disbursement voucher	None	15 Seconds per Disbursement Voucher	1. Veronica F. Bendy Admin Officer IV 2. Ken R. Nabus Admin Assistant II 3. Andrew L. Tamang Admin Assistant II
	1.2 Check computation of taxes withheld and verify completeness of supporting documents of disbursement vouchers (with checklist of supporting documents depending on the type of transaction)	None	5 minutes per Disbursement Voucher	1. Veronica F. Bendy Admin Officer IV -General Fund -Special Education Fund and Trust Fund 2. Ken R. Nabus Admin Assistant II -Economic Enterprise 3. Andrew L. Tamang Admin Assistant II -Strawberry Valley Hotel and Restaurant
	1.3 Return of Disbursement Voucher to client if it lacks supporting documents or requirements	None	30 Seconds	1. Veronica F. Bendy Admin Officer IV 2. Ken R. Nabus Admin Assistant II 3. Andrew L. Tamang Admin Assistant II
	1.4 Record/log disbursement vouchers to Registry	None	30 Seconds per Disbursement Voucher	1. Veronica F. Bendy Admin Officer IV 2. Ken R. Nabus Admin Assistant II 3. Andrew L. Tamang Admin Assistant II
	1.5 Approval and	None	5 Minutes	Henson B. Golocan



	signature of Municipal Accountant			<i>Municipal Accountant</i> <i>Alternate: Lorelei A. Gondales Accountant III</i> <i>Corazon A. Uyaan Accountant I</i>
	1.6 Log-out disbursement vouchers and forward to Municipal Treasury Office	None	15 Seconds per Disbursement Voucher	<i>Ken R. Nabus Adm. Asst. II</i> <i>Alternate: Andrew L. Tamang Admin. Asst. II</i> <i>Marissa D. Armas Admin. Officer II</i>
TOTAL:		None	11 Minutes and 30 Seconds	

2. Pre-audit of disbursement vouchers for public infrastructure projects for recommending approval for payment of the Municipal Accountant

Pre-audit of disbursement vouchers for public infrastructure projects is performed to check the accuracy of the computation of taxes withheld and to verify the completeness of supporting documents needed for the transaction.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2B (Government to Business)
Who may avail:	Contractors
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Transaction type 1: Payment of public infrastructure project	
1. Program of Work/Building Plans – original with duplicate copy	Municipal Engineering Office
2. Obligation Request/Trust Utilization Slip – original with duplicate copy	Municipal Budget Office/ Municipal Accounting Office
3. Approved Budget of the Contract – original with duplicate copy	Office of the Municipal Engineer
4. Certificate of Availability of Funds - original with duplicate copy	Office of the Municipal Engineer



5. Abstract of Bid as Calculated – original with duplicate copy	Bids and Awards Committee
6. Summary Results of Evaluation of Bid Proposal - original with duplicate copy	Bids and Awards Committee
7. Post-Qualification Evaluation Report - original with duplicate copy	Bids and Awards Committee
8. Eligibility Evaluation Report - original with duplicate copy	Bids and Awards Committee
9. BAC Resolution – original with duplicate copy	Bids and Awards Committee
10. Notice of Award – original with duplicate copy	Bids and Awards Committee
11. Performance Bond – original with duplicate copy	For submission of Contractor
12. Affidavit of Undertaking – original with duplicate copy	For submission of Contractor
13. Affidavit (Contractor - payment of labor) – original with duplicate copy	For submission of Contractor
14. Contract of Agreement (original with duplicate copy)	Office of the Municipal Engineer
15. Notice to Proceed (original with duplicate copy)	Bids and Awards Committee
16. Transmittal Letter to COA (original with duplicate copy)	Bids and Awards Committee
17. Approved Variation Order (original with duplicate copy)	Office of the Municipal Engineer
18. Notice of resumption of work/Notice of suspension of work (original with duplicate copy)	Office of the Municipal Engineer
19. Project Inspection Report (Office of the Municipal Engineer) - original with duplicate copy	Office of the Municipal Engineer
20. Project Inspection Report (Project Monitoring Committee) – original with duplicate copy	Project Monitoring Committee
21. Certificate of Completion (original with duplicate copy)	Office of the Municipal Engineer
22. Statement of Work Accomplished (original with duplicate copy)	Office of the Municipal Engineer
23. Disbursement Voucher (original with duplicate copy)	Office of the Municipal Engineer
24. Other supporting documents – refer to COA Circular 2012-001	
Transaction type 2: Advance payment/mobilization fee for public infrastructure project	
Disbursement Voucher (original with duplicate copy)	Office of the Municipal Engineer
Request Letter (original with duplicate copy)	Contractor
Surety Bond (original with duplicate copy)	Insurance Company



Same as requirements 1-15 with transaction type 1				
Other supporting documents – refer to COA Circular 2012-001				
Transaction type 3: Refund of retention fee				
Disbursement Voucher (original with duplicate copy)		Office of the Municipal Engineer		
Letter of acceptance (original with duplicate copy)		Mayor's Office		
Certification from the Office of the Municipal Engineer (original with duplicate copy)		Office of the Municipal Engineer		
Warranty (original with duplicate copy)		Contractor		
Surety Bond (original with duplicate copy)		Insurance Company		
Other supporting documents – refer to COA Circular 2012-001				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit disbursement voucher for pre-audit	1.1 Receive disbursement voucher for pre-audit	None	15 Seconds per Disbursement Voucher	<i>1. Ariel Y. Diaz Admin Officer IV</i>
	1.2 Check computation of taxes withheld if any and verify completeness of supporting documents of disbursement voucher	None	Transaction Type 1 15 minutes per Disbursement Voucher Transaction Type 2 & 3 5 minutes per Disbursement Voucher	<i>Ariel Y. Diaz Admin Officer IV (Public Infrastructure Projects – All Funds)</i>
	1.2 Return of Disbursement Voucher to client if it lacks supporting documents or requirements	None	30 Seconds	<i>Ariel Y. Diaz Admin Officer IV</i>



	1.3 Record/log disbursement voucher to Registry	None	1 Minute per Disbursement Voucher	<i>Ariel Y. Diaz Admin Officer IV</i>
	1.4 Approval and signature of Municipal Accountant	None	5 Minutes	<i>Henson B. Golocan Municipal Accountant</i> <i>Alternate: Lorelei A. Gondales Accountant III</i> <i>Corazon A. Uyaan Accountant I</i>
	1.6 Log-out disbursement voucher and forward to Municipal Treasury Office	None	15 Seconds per Disbursement Voucher	<i>Ken R. Nabus Adm. Asst. II</i> <i>Alternate: Andrew L. Tamang Admin. Asst. II</i> <i>Marissa D. Armas Admin. Officer II</i>
	TOTAL	NONE	22 Minutes	

3. Pre-audit of payrolls for recommending approval for payment of the Municipal Accountant

Pre-audit of payroll is performed to check the accuracy of the computation of salaries, wages, allowances, honoraria, and other benefits and to verify the completeness of supporting documents needed for the transaction.

Office or Division:	Municipal Accounting Office
Classification:	Complex
Type of Transaction:	G2C (Government to Citizen), G2G (Government to Government)



Who may avail:	Municipal Officials and Employees and Citizens	
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	
Transaction type 1: Payment of salary		
Salary Payroll – regular employee (2 original copies)	Municipal Accounting Office – Payroll Section	
Obligation Request/Trust Utilization Slip (2 copies)	Municipal Budget Office/Municipal Accounting Office	
Payroll register (hard and soft copy) – regular employees	Municipal Accounting Office – Payroll Section	
Letter to the Bank to credit employees' account of their salaries – regular employees	Municipal Accounting Office – Payroll Section	
Certified true copy of duly approved appointment – first salary of regular employee (2 copies)	Mayor's Office – HRM Section	
Certified true copy of Oath of Office – first salary of regular employee (2 copies)	Mayor's Office – HRM Section	
Certificate of assumption – first salary of regular employee (2 copies)	Mayor's Office – HRM Section	
Statement of Assets, Liabilities and Net worth – first salary of regular employee	Prepared by official and employee	
Approved Daily Time Record – 2 original copies (regular/casual/contractual/job order personnel)	Mayor's Office – HRM Section	
Certified true copy of pertinent contract/appointment/job order – casual/contractual/job order personnel	Mayor's Office – HRM Section	
Accomplishment Report (2 copies)	Prepared by job order employee	
Other supporting documents – refer to COA Circular 2012-001		
Transaction type 2: Payment of representation and transportation allowance (RATA)		
RATA payroll (2 copies)	Municipal Accounting Office – Payroll section	
Certification that the official/employee did not use government vehicle and is not assigned any government vehicle	Mayor's Office – HRM Section	
Certificate of evidence of service rendered or approved DTR	Mayor's Office – HRM Section	
Obligation Request (2 copies)	Municipal Budget Office	
Other supporting documents – refer to COA Circular 2012-001		
Transaction type 3: Payment of Clothing or uniform allowance		
Clothing/Uniform Allowance Payroll (2 copies)	Municipal Accounting Office - Payroll Section	
Obligation Request (2 copies)	Municipal Budget Office	
Other supporting documents – refer to COA Circular 2012-001		



Transaction type 4: Payment of Subsistence, Laundry and Quarters Allowance	
Payroll of personnel entitled to claim subsistence, laundry, and quarters allowance (2 copies)	Municipal Accounting Office – Payroll Section
Obligation Request (2 copies)	Municipal Budget Office
Approved DTR	Mayor's Office – HRM Section
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 5: Payment of honoraria	
Honoraria Payroll (2 copies)	Municipal Accounting Office – Payroll Section
Obligation Request (2 copies)	Municipal Budget Office
Accomplishment Report (2 copies)	Prepared by claimants
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 6: Payment of hazard pay	
Hazard Pay Payroll (2 copies)	Municipal Accounting Office – Payroll section
Obligation Request (2 copies)	Municipal Budget Office
Approved DTR	Mayor's Office – HRM Section
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 7: Payment of overtime pay	
Overtime Pay payroll (2 copies)	Municipal Accounting Office – Payroll section
Obligation Request (2 copies)	Municipal Budget Office
Overtime authority stating the necessity and urgency of the work to be done, and the duration of overtime work	Mayor's Office – HRM Section
Overtime accomplishment duly signed by the employee and supervisor (2 copies)	Prepared by employee rendering overtime service
Certificate of service or duly approved DTR	Mayor's Office – HRM Section
Other supporting documents – refer to COA Circular 2012-001	
Transaction type 8: Payment of year-end bonus and cash gift	
Year End Bonus and Cash Gift Payroll (2 copies)	Municipal Accounting Office – Payroll section
Payroll register (hard and soft copy)	Municipal Accounting Office – Payroll section
Letter to the bank to credit employees account of their Year End Bonus and Cash Gift claims	Municipal Accounting Office – Payroll section
Obligation Request (2 copies)	Municipal Budget Office
Other supporting documents – refer to	



COA Circular 2012-001				
Transaction type 9: Payment of terminal leave benefits				
Terminal Leave Benefits Payroll (2 copies)		Municipal Accounting Office – Payroll Section		
Obligation Request (2 copies)		Municipal Budget Office		
Clearance from money, property, and legal accountability (2 copies)		Mayor’s Office – HRM Section		
Certificate of leave credits issued by HRMO (2 copies)		Mayor’s Office – HRM Section		
Approved leave application (2 copies)		Mayor’s Office – HRM Section		
Complete Service Record (2 copies)		Mayor’s Office – HRM Section		
Statement of Assets, Liabilities and Net Worth (SALN)		Employee		
Certified photocopy of appointment/Notice of Salary Adjustment (NOSA) showing the highest salary under the last appointment is not the highest.		Mayor’s Office – HRM Section		
Completion of Terminal leave benefits duly signed/certified by the accountant		Mayor’s Office – HRM Section		
Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU		Employee		
Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her (RA No. 3019)		Employee		
In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency.		Employee		
Other supporting documents – refer to COA Circular 2012-001				
Transaction type 10: Payment of monetization				
Monetization Payroll (2 copies)		Municipal Accounting Office – Payroll section		
Obligation Request (2 copies)		Municipal Budget Office		
Approved leave application (10 days) with leave credit balance certified by the HRMO		Mayor’s Office - HRM		
Request Letter for leave covering more than 10 days duly approved by the Head of Agency		Prepared by employee		
Other supporting documents – refer to COA Circular 2012-001				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit	1.1 Receive payrolls	None	15 Seconds	<i>Ken R. Nabus</i>



payrolls for pre-audit	for pre-audit		per payroll	<i>Admin Assistant II</i> <i>Alternate:</i> <i>Andrew L. Tamang</i> <i>Admin Assistant II</i> <i>Veronica F. Bendy</i> <i>Admin Officer IV</i>
	1.2 Check accuracy of computation of salaries/wages allowances, honoraria, and other benefits and verify completeness of supporting documents	None	1.2 3 minutes per payroll	<i>Ken R. Nabus</i> <i>Admin Assistant II</i> <i>Alternate:</i> <i>Andrew L. Tamang</i> <i>Admin Assistant II</i> <i>Veronica F. Bendy</i> <i>Admin Officer IV</i>
	1.3 Return of payroll to client if it lacks supporting documents or requirements	None	30 Seconds	<i>Ken R. Nabus</i> <i>Admin Assistant II</i>
	1.4 Record/log payroll to Registry	None	30 Seconds per payroll	<i>Ken R. Nabus</i> <i>Admin Assistant II</i>
	1.5 Approval and signature of Municipal Accountant	None	5 Minutes	<i>Henson B. Golocan</i> <i>Municipal Accountant</i> <i>Alternate:</i> <i>Lorelei A. Gondales</i> <i>Accountant III</i> <i>Corazon A. Uyaan</i> <i>Accountant I</i>
	1.6 Log-out payroll and forward to Municipal Treasury Office	None	15 Seconds per payroll	<i>Ken R. Nabus</i> <i>Adm. Asst. II</i> <i>Alternate:</i>



				Andrew L. Tamang Admin. Asst. II
				Marissa D. Armas Admin. Officer II
TOTAL		NONE	9 Minutes and 30 Seconds	

4. Preparation of Accountant's Advice of Local Check Disbursements (Municipal Transactions)

Accountant's advice of local check disbursements is issued for every check for payment before it is release to suppliers, contractors, other creditors, municipal officials and employees and citizens. This is to ensure that checks encashed are legitimate expenditures and covered by duly approved disbursement vouchers. Thus, depository banks pay checks only if accompanied by the approved Accountant's Advice of local check disbursements.

Office or Division:	Municipal Accounting Office			
Classification:	Simple			
Type of Transaction:	G2C (Government to Citizen), G2B (Government to Business), G2G (Government to Government)			
Who may avail:	Suppliers, Contractors, Other Creditors, Municipal Officials and Employees, and Citizens			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Check		Prepared by Municipal Treasury Office		
Approved Disbursement Voucher with complete supporting documents		Approved for payment by the Municipal Mayor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit approved disbursement voucher and check for Accountant's Advice	1.1 Receive approved disbursement vouchers and checks for Accountant's Advice	None	15 Seconds	Ken R. Nabus Admin. Asst. II Alternate: 1. Andrew L. Tamang Admin. Asst. II 2. Marissa D. Armas Admin. Officer II
	1.2 Prepare Accountant's Advice	None	1 Minute per Check	Ken R. Nabus Admin. Asst. II Alternate:



				1.Andrew L. Tamang Admin. Asst. II 2.Marissa D. Armas Admin. Officer II
	1.3 Approval and Signature of Municipal Accountant	None	1 Minute	Henson B. Golocan Municipal Accountant Alternate: 1.Lorelei A. Gondales Accountant III 2. Corazon A. Uyaan Accountant I
	1.4 Submit Accountant's Advice to Appropriate Banks and Forward Approved Disbursement Voucher and Check to the Municipal Treasury Office	None	3 Minutes	Ken R. Nabus Admin. Asst. II Alternate: 1.Andrew L. Tamang Admin. Asst. II 2.Marissa D. Armas Admin. Officer II
TOTAL		NONE	5 Minutes and 30 Seconds	

5. Issuance of certificate of no cash advance for local travel or previous cash advance liquidated

Certificate of no cash advance for local travel is issued to any official or employee if the previous cash advance given to him/her is first liquidated and accounted for in the books.

Office or Division:	Municipal Accounting Office
Classification:	Simple
Type of Transaction:	G2G (Government to Government)
Who may avail:	Municipal Officials and Employees, other debtors (Employees of National Government Agencies and/or members of Municipal Special Bodies)
CHECKLIST OF REQUIREMENTS	
Liquidation Report (2 Original Copies)	WHERE TO SECURE Liquidation Report Form - Accounting Office, to be filled out by Municipal official/employee



Official Receipt (refund of excess to cash advance)	Official Receipt – issued by Municipal Treasury Office
Paper/ Electronic Plane/Boat or Bus Tickets, boarding pass, terminal fee	Airlines/Boat/Bus company
Certificate of appearance/attendance	Training provider
Official Receipt of Registration Fee	Training provider
Revised Itinerary of Travel (if previous approved itinerary was not followed)	Prepared by municipal official/employee
Used Tickets (taxi fare/toll fees/parking fees etc.)	Service Provider
Terminal Report/After Activity Report	Prepared by municipal official/employee who attended the training
Other supporting documents – refer to COA Circular 2012-001	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit liquidation report of cash advances for pre-audit or official receipt for payment of previous cash advance balances	1.1 Receive liquidation report of previous cash advances for pre-audit or official receipt for payment of previous cash advance balances	None	15 Seconds	<p><i>Marissa D. Armas</i> <i>Admin. Officer II</i></p> <p><i>Alternate:</i> 1. <i>Lorena A. Santiago</i> <i>Admin. Officer V</i> 2. <i>Corazon A. Uyaan</i> <i>Accountant I</i></p>
	1.2 Checks the computations and verify completeness	None	5 Minutes	<p><i>Marissa D. Armas</i> <i>Admin. Officer II</i></p> <p><i>Alternate:</i> 1. <i>Lorena A. Santiago</i> <i>Admin. Officer V</i></p>



	of minimum supporting documents			<i>2. Corazon A. Uyaan Accountant I</i>
	1.3 Receive liquidation report and log to Liquidation of Cash Advances Registry	None	45 Seconds	<i>Marissa D. Armas Admin. Officer II</i> <i>Alternate:</i> <i>1. Lorena A. Santiago Admin. Officer V</i> <i>2. Corazon A. Uyaan Accountant I</i>
	1.4 Issue certificate of no cash advance or previous cash advance liquidated	None	1 Minute	<i>Marissa D. Armas Admin. Officer II</i> <i>Alternate:</i> <i>1. Lorena A. Santiago Admin. Officer V</i> <i>2. Corazon A. Uyaan Accountant I</i>
TOTAL		NONE	7 Minutes	