

# OFFICE OF THE PROVINCIAL ACCOUNTANT (OPA)

## ABOUT THE SERVICE

### OFFICE OF THE PROVINCIAL ACCOUNTANT

Capitol Complex

Camilmil, Calapan City

*For more information, please contact:*

Ms. Althea F. Agutaya, OIC-Provincial Accountant

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#### VISION:

*“An office that ensures responsibility accounting system towards achieving transparency, timeliness, consistency and effective governance based on ethical standards.”*

#### MISSION:

*“We are committed to provide an improved accounting services in accordance with existing accounting and auditing rules and regulations and to provide timely financial reports to management and other concerned Offices.”*

# OFFICE OF THE PROVINCIAL ACCOUNTANT (OPA)

## PROCEDURE FOR AVAILMENT

STEPS	REQUIREMENTS	Service Provider/s	Response Time
<b>I. Review and Examination of PGOOrM Transactions</b>			
<b>Disbursement process for First Quincena Payroll Province– General fund</b>			
Receives the Payroll with its supporting documents	<i>In case of 1st quincena Payroll:</i> 1. Obligation Request 2. General Payroll 3. Daily Time Record	Maida B. Manalo, Administrative Aide II	5 minutes
Verifies the accuracy, completeness and correctness of Payroll and its supporting documents. Checks if the print out corresponds with the approved data from the Payroll system.	Additional Requirements, if applicable: 1. Application for Leave/ Clearance 2. Photocopy of Travel Order certified by PHRMO 3. Photocopy of Certificate of Appearance/s certified by PHRMO 4. Locator Slip/s 5. Driver's Trip Ticket	Rosalinda P. Iguban Accountant II  Darlene V. Lantican Accountant II  Shigeko Mari Madali Accountant II (detailed)  Rose Ann M. Claveria Accountant II	45 minutes
Certifies the existence of allotments/funds availability and forwards to carding		Jovynel R. Rabulan Accountant II	5 minutes
Secures duplicate copy of the payroll		Nelson C. Cirujano Accounting Clerk I  Kim Garcia Accounting Clerk I	5 minutes
Certifies the correctness of allotment and completeness of documents		S. Daisy C., Reyes Accountant IV	15 minutes
Records the Payroll and its supporting documents to the outgoing records and issues the same to PA's Office		Oscar S. Ulit Administrative Aide I	5 minutes

## OFFICE OF THE PROVINCIAL ACCOUNTANT (OPA)

STEPS	REQUIREMENTS	Service Provider/s	Response Time
<p><b>Disbursement process for 2nd quincena payroll</b></p> <p>Receives the Payroll with its supporting documents</p> <p>Verifies the accuracy, completeness and correctness of the payroll and its supporting documents. Checks if the print out corresponds with the approved data from the Payroll system</p>	<p>1. Obligation Request</p> <p>2. General payroll</p>	<p>Maida B. Manalo Administrative Aide II</p> <p>Rosalinda P. Iguban Accountant II</p> <p>Darlene V. Lantican— Accountant II</p> <p>Shigeko Mari Madali Accountant II(detailed)</p> <p>Rose Ann M. Claveria Accountant II</p>	<p>5 minutes</p> <p>35 minutes</p>
<p>Certifies the existence of allotments/funds availability and forwards to carding</p>		<p>Jovynel R. Rabulan Accountant II</p>	<p>5 minutes</p>
<p>Secures duplicate copy of the payroll</p>		<p>Nelson C. Cirujano Accounting Clerk I</p> <p>Kim G. Garcia Accounting Clerk I</p>	<p>5 minutes</p>
<p>Certifies the correctness of allotment and completeness of documents</p>		<p>Maria Corazon G. Sugay Accountant III</p>	<p>5 minutes</p>
<p>Encodes the Payroll and its supporting documents to the outgoing records and issues the same to PA's Office</p>		<p>Oscar S. Ulit, Administrative Aide I</p>	<p>5 minutes</p>

## OFFICE OF THE PROVINCIAL ACCOUNTANT (OPA)

STEPS	REQUIREMENTS	Service Provider/s	Response Time
<b>Disbursement process for Travelling Expenses within the Province (General Fund)</b>			
Receives the Disbursement Voucher with its supporting documents from Provincial Budget Office		Jerilou G. Bilog Administrative Aide VI	5 minutes
Verifies the accuracy, completeness and correctness of DV and its supporting documents	<ol style="list-style-type: none"> <li>1. Obligation Request</li> <li>2. Disbursement Voucher</li> <li>3. Travel Order</li> <li>4. Itinerary of Travel- Appendix A</li> <li>5. Certificate of Travel Completed - Appendix B</li> <li>6. Report of Travel Completed - for Division Chief &amp; below</li> <li>7. Certificate of Appearance/Attendance</li> <li>8. Van receipts, Reimbursement Expense Receipt</li> <li>9. Driver's Trip ticket (original copy) with signatures of Passenger/s, if the claimant payee is a driver</li> </ol>	Dayna DG Carandang Accountant II  Rosalinda P. Iguban Accountant II  Darlene V. Lantican Accountant II  Shigeko Mari Madali Accountant II (Detailed)  Jovynel R. Rabulan Accountant II  Rose Ann M. Claveria Accountant II	15 minutes
Certifies the existence of allotments/funds availability and forwards to carding		Jovynel R. Rabulan Accountant II	5 minutes
Records claim in the individual index card		Nelson C. Cirujano Accounting Clerk I	5 minutes
Certifies the correctness of allotment and completeness of documents		Francisco Matchimura Accounting Clerk I  Kim G. Garcia Accounting Clerk I  Segunda Daisy C. Reyes, Accountant IV/	5 minutes
Encodes the Disbursement Voucher and its supporting documents to the registry of outgoing documents and issues the same to PA's Office		Maria Corazon G. Sugay, Accountant III Marifel A. Alcaria Administrative Aide IV	5 minutes

# OFFICE OF THE PROVINCIAL ACCOUNTANT (OPA)

STEPS	REQUIREMENTS	Service Provider/s	Response Time
<b>Disbursement process for Contractor's Claim for Infrastructure Project under Public Bidding Mode of Procurement and by Straight Contract Implementation Procedure - First and Final Payment</b>			
Receives the Disbursement Voucher with its supporting documents from Provincial Budget Office	<ol style="list-style-type: none"> <li>1. Obligation Request</li> <li>2. Billing request of contractor</li> <li>3. Accomplishment Report</li> <li>4. Statement of Time Elapsed and Work Accomplished</li> <li>5. As Built Plan</li> <li>6. Pictures taken before, during &amp; after the project implementation bearing the initial of the Provincial Engineer and pasted on bond papers containing the title &amp; location of the project</li> <li>7. Certificate of Inspection of the Inspectorate Team</li> <li>8. Inspection report of the Inspectorate Team's Representatives</li> <li>9. Certificate of Completion signed by the Project Engineer and Provincial Engineer</li> <li>10. Certificate of Acceptance signed by the Brgy. Captain/authorized official with date of acceptance</li> <li>11. Certificate of Completion signed by the Head of Materials Quality Control/Office, Project Engineer and Contractor</li> <li>12. Materials Quality Control Reports from PEO</li> <li>13. PTO 's Official Receipt on payment of materials testing fee</li> <li>14. PTO Certification on payment of sand &amp; gravel tax</li> <li>15. Contractor's affidavit</li> <li>16. Surety bond for structural defects (30% of Contract Amount), together with the Statement of Account, Official Receipt and documentary stamps. The number of documentary stamps should tally with the total amount in the Official Receipt and Statement of Account. In the absence of documentary stamps, documentary stamps tax return an official receipts are required.</li> <li>17. Section IV General Conditions of the Contract</li> <li>18. Section V Special Conditions of the Contract</li> <li>19. Plan/s</li> <li>20. Certificate of Availability of fund (CAF)</li> </ol>	Jerilou G. Bilog, Administrative Aide VI	5 minutes

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STEPS	REQUIREMENTS	Service Provider/s	Response Time
	<p>21. Pert CPM Diagram and Bar Chart with S-Curve</p> <p>22. Contract Agreement</p> <p>23. Technical Specifications</p> <p>24. Notice To Proceed (NTP)</p> <p>25. Comprehensive All Risk Insurance (CARI) for Contract P 1 Million &amp; above</p> <p>26. Performance Security in any form, to wit:</p> <p>a. Cash or cashier's/manager's check issued by a universal or commercial bank (10%); or</p> <p>b. Bank draft/guarantee or irrevocable letter of credit issued by the Universal or Commercial Bank. Provided, however, that it shall be confirmed or authenticated by a Universal or Commercial Bank, if issued by a foreign bank (10%); or</p> <p>c. Surety bond callable upon demand issued by a surety or insurance company duly certified by the insurance commission as authorized to issue such authority (30%)</p> <p><i>Note: Documentary stamps to be attached should be equivalent to the total amount indicated in the Official Receipt. In the absence of said stamps, documentary stamps return and corresponding deposit slip shall be attached.</i></p> <p>27. Notice of Award (NOA)</p> <p>28. Registration from Philgeps(Platinum Membership)</p> <p>29. Annual Income Tax Return</p> <p>30. Tax Clearance from BIR</p> <p>31. Notice of Post Qualification</p> <p>32. Post Qualification Report</p> <p>33. BAC Resolution declaring the bidder with the Lowest Responsive Calculated Bid and recommending approval</p> <p>34. Bid Evaluation Report and Recommendation for award of contract</p> <p>35. Abstract of Bids As Read</p> <p>36. Minutes of Opening Of Bids</p> <p>37. Financial Proposal Requirements (2nd Envelope – complying)</p> <p>a. Bid Form</p> <p>b. Bill of Quantities (Bid Prices)</p> <p>c. Detailed estimates including summary sheet of unit price of materials, labor rates and equipment rentals used</p>		

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STEPS	REQUIREMENTS	Service Provider/s	Response Time
	<p>d. Cash Flow by quarter and payment schedule</p> <p>38. Notice of Eligibility/Ineligibility</p> <p>39. Eligibility and Technical Requirements (1st Envelope – Eligibility)</p> <p>Class A documents</p> <p>a. Registration Certificate from SEC/DTI or CDA</p> <p>b. Mayor's Permit</p> <p>c. Statement of all it's ongoing &amp; completed government &amp; private contracts</p> <p>d. PCAB License</p> <p>e. Audited financial statements, stamped received by BIR or its duly accredited &amp; authorized institutions, for the preceding calendar year which should not be earlier than two (2) years from the date of bid submission</p> <p>f. Net Financial Contracting Capacity (NFCC) computation or credit line commitment</p> <p><b>Class B documents</b></p> <p>1. Bid Security in any form, to wit:</p> <p>a. Cash or cashier's/manager's check issued by a Universal or Commercial bank (2%); or</p> <p>b. Bank draft/guarantee or irrevocable letter of credit issued by the Universal or Commercial bank (2%); or</p> <p>c. Surety bond callable upon demand issued (5%)</p> <p><i>D) Bid Securing Declarations</i></p> <p><i>Note: Documentary stamps to be attached should be equivalent to the total amount indicated in the Official Receipt. In the absence of said stamps, documentary stamps return and corresponding deposit slip shall be attached.</i></p> <p>2. Project Organizational Chart</p> <p>3. Contractor's certification of key personnel for the contract/with key personnel's affidavits of commitment to work on the contract</p> <p>4. List of contactor's equipment units, owned, leased and/or under purchase agreements, supported by certificate of availability of equipment from lessor/vendor for the duration of the project.</p> <p>5. Authority of the Signing Official</p>		

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STEPS	REQUIREMENTS	Service Provider/s	Response Time
	<p>6. Affidavit of site inspection            7. Omnibus sworn statement            40. Section III. Bid Data Sheet            41. Section II. Instruction to Bidders A. General            42. Minutes of Pre-bid conference for P 1 Million and above worth of projects            43. Bid Bulletins, if applicable            44. Copy of Postings to PhilGeps of the ff:            A) Bid Notice Abstract/ITB            B) Notice of Award            C) Notice to Proceed</p> <p>45. Approved Budget for the Contract (ABC)            46. Program of Work (POW) with detailed estimates            47. Copy of Advertisement to Newspaper of national circulation for project P5M and above            48. Copy of Official receipts paid by the Bidders for the cost of Bidding documents</p> <p><i>Additional requirements, if applicable:</i></p> <ul style="list-style-type: none"> <li>Sworn affidavit from the Provincial Engineer if the title of the project indicated on various documents do not tally. (Ex. With and without Phase I, repair instead of rehab, putting lupa instead of pulang lupa and etc.)               <ul style="list-style-type: none"> <li>- Change of Work Order</li> <li>- Notification of Bidding Result</li> <li>- Bidding Result for winning bidder</li> </ul> </li> </ul>		
<p>Ascertains the completeness, correctness and accuracy of the Disbursement Voucher and other supporting documents; Examines/checks the supporting documents; Accomplishes the required checklist</p> <p>Posts/records details to the registry/control books ensures the existence of appropriation and fund availability and checks if no previous claim for the same projects has been made</p>		<p>Dayna DG. Carandang,            Accountant II            Rosalinda P. Iguban,            Accountant II            Darlene V. Lantican            Accountant II            Shigeko Mari M. Madali            Accountant II (Detailed)            Rose Ann M. Claveria            Accountant II            Rose Ann Claveria            Accountant II</p> <p>Jovynel Rabulan            Accountant II</p>	<p>1 day</p> <p>5 minutes</p>



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STEPS	REQUIREMENTS	Service Provider/s	Response Time
Cards/indexes the disbursement voucher claim in the contractors' index card		Kim G. Garcia, Accounting Clerk I	5 minutes
Certifies that the allotment obligated for the purpose is correct and supporting documents are complete and affixes signature to the appropriate Box A of the disbursement voucher;		Althea F. Agutaya OIC - Provincial Accountant and/or Authorized Representative	1 day
Encodes the claim to the registry of outgoing documents and issues the same to PA's Office		Marifel A. Alcaria, Administrative Aide IV	5 minutes

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Availability of the Service: Monday to Friday (except holiday) 8:00 in the morning to 5:00 in the afternoon.  
Duration: 8 working hours to 3 days

STEPS	REQUIREMENTS	Service Provider/s	Response Time
<b>II. Accounting of PGOM Transactions</b>			
<b>Availing Certification for Net Take Home Pay, GSIS, Pag-ibig Fund, Philhealth and Other Remittances</b>			
1.) Request for Certification Fill up request slip for needed certification. Office of the Provincial Accountant's staff will indicate the number in the request slip, pick-up the data from the index card/ remittances file.	Requisition Slips	Marcelino S. Clanza, Maida B. Manalo, Nelson C. Cirujano, Renita D. Caringal, Annalyn M. Tuquero	2 minutes, NTHP, PhilHealth, GSIS, Pag-ibig Fund, etc 8 working hours to 7 days.
2) Pay Certification Fee Proceed to the PTO and pay the corresponding fees.	Official Receipts	Provincial Treasury Office Staff	5 minutes
3) Data Provision Office of the Provincial Accountant's staff reviewed and checked the data and forward to the Provincial Accountant or representative for signature.	Certifications	Althea F. Agutaya OIC - Provincial Accountant/ Segunda Daisy C. Reyes or representative	15 minutes upon start
4) Provide Feedbacks Fill out feedback forms Office of the Provincial Accountant's staff shall give client survey form re: his/her comments on service provided.	Feedback Forms/ Client Survey Forms	Administrative Division	3 minutes