

**OFFICE OF THE
CITY ACCOUNTANT**
Internal Services

1. Processing of Payrolls and Disbursement Voucher for Salary and Other Personnel Services

Office or Division:	City Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G - Government to Government	
Who may avail:	Employees	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Disbursement Voucher/Payroll with necessary supporting documents		Respective Administrative Officer
Summary List of Supporting Documents		Human Resource Management Office
Obligation Request Form		Human Resource Management Office
Daily time record		
Application for leave (if applicable)		
Travel Order (if OB)		
For First Salary:		
• Disbursement Voucher • Journal Entry Voucher • Obligation Request • Certified true copy of duly approved appointment by appointing authority. • Certified true copy of oath of office. • Evidence of service rendered or daily time record (DTR). • Evidence or certificate of compliance with the conditions set forth in approval of appointment. • Statement of Assets, Liabilities and Net Worth. • Certificate/Notice of Assumption.		

For Step Increment/ Promotion: • Disbursement Voucher • Journal Entry Voucher • Obligation Request • Certified True Copy of Appointment • Notice of Salary Adjustment • Certification that the Employee has not incurred leave without pay • Certification by the LCE that payment is still within the PS limitation • Certificate of Assumption • Evidence of service rendered or daily time record (DTR).				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Payroll or Disbursement Voucher	1. Receive Payroll or Disbursement Voucher	None	3 minutes	Bethzaida G. Bocalan Casual Clerk CAO
	2. Post to Salary Card	None	20 minutes	Shelly M. Mesina Casual Clerk CAO
	3. Prepare Journal Entry Voucher and Submit City Budget Office for approval of OBR then return to	None	20 minutes	Bethzaida G. Bocalan Casual Clerk CAO

	accounting the payroll/DV			
	4. Review Disbursement Vouchers, payroll and supporting documents for completeness.	None	10 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	5. Log, Designate registry number & stamp “General Fund”, or “School Fund”	None	5 minutes	Bethzaida G. Bocalan Casual Clerk CAO
	6. City Accountant or her representative Review and Signs DV/Payroll and JEV	None	30 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	7. Encoding the approved JEV	None	30 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	8. Record the voucher or payroll on the log and forward it to the Treasurer’s Office	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
TOTAL:		None	2 hours and 3 minutes.	

2. Processing of Cash Advance

Office or Division:	City Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G - Government to Government	
Who may avail:	Employees	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Disbursement Voucher/Payroll with necessary supporting documents For Local Travel, Seminars and Trainings. • Obligation Request • Travel Order properly approved • Authority to Travel signed by the Division Superintendent (in case of Special Education Fund) • Approved itinerary of travel detailing the transportation expenses and travel expenses to be incurred as basis for determining the amount of cash advance. • Invitation from the private or government agency For Payroll of JO, Ram and Other Personnel Services • Obligation Request • Estimated amount of Withdrawal/Summary of Payroll For Special Disbursing Officers • Obligation Request		Respective Administrative Officer

• Estimated Amount of Cash Advance • Purpose				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	3 minutes	Karizza R. Crisostomo Bookbinder III CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	10 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	3. Log, Designate registry number & stamp “General Fund”, “School Fund” or “Trust Fund”	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	4. Prepare Journal Entry Voucher	None	5 minutes	Karizza R. Crisostomo Bookbinder III CAO
	5. City Accountant or her representative Review and Signs Disbursement Voucher and JEV	None	20 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO

	6. Log the Disbursement Voucher and forward it to the Treasurer's Office.	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
TOTAL:		None	48 minutes	

3. Liquidation of Cash Advance

Office or Division:	City Accounting Office
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Employees
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Liquidation of Travel, Seminars or Training • Liquidation Report • Certificate of travel completed • New Itinerary of Travel in case of difference between actual itinerary and itinerary of travel submitted for cash advance. • Used ticket • Certification of the head of agency as to the absolute necessity of the expenses together with the corresponding bills and receipts • Hotel room/lodging bills with official receipts • Certificate of appearance or Copy of the report on the accomplishment of the purpose of the travel duly noted by the agency head or his authorized representative • Certified photocopy of documents found in the cash advance for said travel • Official Receipt (in case of Refund) • Written justification in case of extension of trip (if applicable)	

• Additional OBR (in case of reimbursement) Liquidation of Payroll, RAM and Other Personnel Services • Report of Disbursement • Disbursement Voucher or Payroll				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	3 minutes	Karizza R. Crisostomo Bookbinder III CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	20 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	3. Log, Designate registry number & stamp “General Fund”, “School Fund” or “Trust Fund”	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	4. Prepare Journal Entry Voucher	None	5 minutes	Karizza R. Crisostomo Bookbinder III CAO

	5. City Accountant Review and Signs Liquidation Report and JEV	None	30 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	6. Encoding of approve JEV	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	7. Prepares transmittal letter and submits the Liquidation Report to the Commission on Audit	None	10 minutes	Ma. Cecilia R. Trias Bookbinder III CAO
TOTAL:		None	1 hour and 18 minutes.	

4. Processing of Maintenance and Operating Expense

Office or Division:	City Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G - Government to Government G2B – Government to Business	
Who may avail:	Employees Business Clients	
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	
Disbursement Voucher with necessary supporting documents Summary List of supporting documents For Reimbursement of Travel, Seminars and Trainings. • Obligation Request • Travel Order properly approved • Authority to Travel signed by the Division Superintendent (in case of Special Education Fund) • Approved itinerary of travel detailing the transportation expenses and travel expenses to be incurred as basis for determining the amount of cash advance. • Invitation from the private or government agency	Respective Administrative Officer	

Payment of Contract for Services and Goods Purchase

- Purchase Request
- Obligation Request
- BAC Registration
- BAC Resolution Recommending Award
- Approval by Head of Procuring Entity of Award
- Notice of Award and Winning Bidder's "CONFORME" Thereto
- Purchase Order Stamped "RECEIVED" by COA
- Accomplishment Report
- Certificate of Completion and Final Acceptance
- Warranty
- Charged Invoice/Bill/Statement of Account
- Other documents that may be required by the Commission on Audit and/or other agencies

Payment of Light/Water/Telephone Expenses

- Obligation Request
- Statement of Account
- Certification in case of Long-Distance Call

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	3 minutes	Karizza R. Crisostomo Bookbinder III CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	30 minutes	Karizza R. Crisostomo Bookbinder III CAO
	3. Log, Designate registry number & stamp "General Fund", "School Fund", or "Trust Fund"	None	15 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	4. Prepare Journal Entry Voucher	None	10 minutes	Karizza R. Crisostomo Bookbinder III CAO
	5. City Accountant or her representative Review and Signs Disbursement Voucher and JEV	None	45 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO

	6. Log the Disbursement Voucher and forward it to the Treasurer's Office	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
TOTAL:		None	1 hour and 48 minutes.	

5. Processing for Payment of Capital Outlay

Office or Division:	City Accounting Office	
Classification:	Simple	
Type of Transaction:	G2G - Government to Government G2B – Government to Business	
Who may avail:	Business Clients	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Disbursement Voucher with necessary supporting documents		Respective Administrative Officer
Summary List of supporting documents		
Payment of Goods		
• Purchase Request • Obligation Request • BAC Registration • Request for Quotation • Abstract of Quotations • BAC Resolution Recommending Award • Approval of Award by Head of Procuring Entity • Notice of Award and Winning Bidder’s” CONFORME” Thereto • Purchase Order Stamped “RECEIVED” by COA • Accomplishment Report • Certificate of Completion and Final Acceptance • Warranty • Charged Invoice/Bill/Statement of Account • Other documents that may be required by the Commission on Audit and/or other agencies		

Payment for Infrastructure projects

- Purchase Request
- Obligation Request
- Certification of Availability of Fund (If National or Provincial Aid)
- Certification that the Land/Lot is Owned by LGU (For Concreting/Opening of Road)
- Program of Work
- Design Plan
- Technical Specifications
- Site Plan
- Quantity and Cost Estimates
- Project Statement (in case Funding source is 20% Development Fund or Special Purpose Appropriation)
- Minutes of Bidding

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	5 minutes	Karizza R. Crisostomo Bookbinder III CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	30 minutes	Karizza R. Crisostomo Bookbinder III CAO
	3. Log, Designate registry number & stamp "General Fund", "School Fund", or "Trust Fund"	None	20 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	4. Prepare Journal Entry Voucher	None	15 minutes	Karizza R. Crisostomo Bookbinder III CAO
	5. City Accountant Review and Signs Disbursement Voucher and JEV	None	60 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO

	6. Log the Disbursement Voucher and forward it to the Treasurer's Office	None	10 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
TOTAL:		None	2 hours and 20 minutes.	

6. Payment of Remittances – GSIS, PHILHEALTH, BIR AND HDMF

Office or Division:	City Accounting Office			
Classification:	Complex			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Business Clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
• Disbursement Voucher • Payroll • Remittance List				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Payroll, Disbursement Voucher, Remittance List, and other required documents.	1. Tracks in payroll and Disbursement Voucher (DV) government and personal shares and other deductions for remittance for the account of employees.	None	2 days (GSIS) 1 day (HDMF) 4 hours (Philhealth)	Ma. Cecilia R. Trias Bookbinder III CAO
	2. Prepares Remittance List, JEV and submits DV for audit.	None	1 day (GSIS) 1 day (HDMF) 1 Hour (Philhealth)	Ma. Cecilia R. Trias Bookbinder III CAO

	3. Log, Designate registry number & stamp "General Fund.	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
	4. Review Disbursement Vouchers and supporting documents for completeness.	None	20 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	5. City Accountant Review and Signs Disbursement Voucher and JEV	None	5 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	6. Log the Disbursement Voucher and forward it to the Treasurer's Office	None	5 minutes	Ma. Aleena V. Torcuator Accounting Clerk III CAO
TOTAL:		None	5 days, 5 hours and 35 minutes	

7. Request of Philhealth Certification, Payslip and ITR

Office or Division:	City Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Employees			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
• Salary Card • Remittance List				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request Certification	1. Prepare the requirements needed for the certification	None	5 minutes	Ma. Cecilia R. Trias Bookbinder III CAO
	2. Prepare and Print Certification	None	5 minutes	Ma. Cecilia R. Trias Bookbinder III CAO
	3. City Accountant Review and Signs Certification	None	5 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO

2. Acceptance of Certification	4. Release of Certification	None	1 minute	Ma. Cecilia R. Trias Bookbinder III CAO
TOTAL:		None	16 minutes	

8. Recording of Barangay Transaction

Office or Division:	City Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government G2B – Government to Business			
Who may avail:	Business Clients Barangay Treasurer			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Disbursement Voucher with necessary supporting documents Summary List of supporting documents Barangay Report				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Barangay Report, Request of Cash Advance or Liquidation of Cash Advance	1. Receive Barangay Report, Request of Cash Advance or Liquidation of Cash Advance	None	5 minutes	Monina L. Reyes Barangay Bookkeeper CAO
	2. Review Barangay Report for completeness of supporting documents (for cash advance monitor the prior CA if it is liquidated)	None	30 minutes	Isaac Dela Cruz Barangay Bookkeeper CAO

2. Acceptance of Report with Signed JEV	3. Prepare Journal Entry Voucher	None	10 minutes	Veronica L. Lappay Admin Aide III CAO
	4. City Accountant Review and Signs JEV	None	15 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	5. Encoding of approved JEV	None	5 minutes	Isaac Dela Cruz Barangay Bookkeeper CAO
	6. Released of Barangay report with Approved JEV	None	5 minutes	Veronica L. Lappay Admin Aide III CAO
TOTAL:		None	1 hour and 10 minutes	

9. Recording and Advising Checks

Office or Division:	City Accounting Office			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government G2B – Government to Business			
Who may avail:	Employees Business Clients			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Disbursement Voucher with necessary supporting documents Checks with Complete Signatories			Treasurer's Office	
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Disbursement Voucher with Complete Check	1. Receive Disbursement Voucher and with Complete Check	None	3 minutes	Ma. Cecilia R. Trias Bookbinder III CAO
	2. Encoding, recording and printing of check advice and JEV	None	20 minutes	Ma. Cecilia R. Trias Bookbinder III CAO

	3. City Accountant or her representative Review and Signs Check Advice	None	15 minutes	Christian Angelo N. Lungcay OIC – Office of the City Accountant CAO
	4. Deliver the Local Check Advice to Landbank	None	30 minutes	Ralph Camantigue Metro Aide CAO
	5. Return of Checks with Disbursement to Cashier's Office	None	5 Minutes	Ralph Camantigue Metro Aide CAO
TOTAL:		None	1 hour and 13 minutes.	