

**OFFICE OF THE  
CITY ACCOUNTANT  
External Services**

## 1. Recording of Barangay Transaction

<b>Office or Division:</b>	City Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Barangay Treasurer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Disbursement Voucher with necessary supporting documents				
Summary List of supporting documents				
Barangay Report				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
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	Barangay Bookkeeper CAO  Barangay Bookkeeper CAO  Admin Aide III CAO
	2. Review Barangay Report for completeness of supporting documents (for cash advance monitor the prior CA if it is liquidated)	None	30 minutes	Barangay Bookkeeper CAO  Barangay Bookkeeper CAO  Admin Aide III CAO

2. Acceptance of Report with Signed JEV	3. Prepare Journal Entry Voucher	None	10 minutes	Barangay Bookkeeper CAO  Barangay Bookkeeper CAO  Admin Aide III CAO
	4. Encoding of approved JEV	None	15 minutes	Barangay Bookkeeper CAO  Barangay Bookkeeper CAO  Admin Aide III CAO
	5. City Accountant Review and Signs JEV	None	5 minutes	OIC – Office of the City Accountant CAO
	6. Released of Barangay report with Approved JEV.	None	5 minutes	Barangay Bookkeeper CAO  Barangay Bookkeeper CAO  Admin Aide III CAO
<b>TOTAL:</b>		<b>None</b>	<b>1 hour and 10 minutes</b>	

**OFFICE OF THE  
CITY ACCOUNTANT  
Internal Services**

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

<b>Office or Division:</b>	City Accounting Office	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Employees	
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>	
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:		
<ul style="list-style-type: none"> <li>• Disbursement Voucher</li> <li>• Journal Entry Voucher</li> <li>• Obligation Request</li> <li>• Certified true copy of duly approved appointment by appointing authority.</li> <li>• Certified true copy of oath of office.</li> <li>• Evidence of service rendered or daily time record (DTR).</li> <li>• Evidence or certificate of compliance with the conditions set forth in approval of appointment.</li> <li>• Statement of Assets, Liabilities and Net Worth.</li> <li>• Certificate/Notice of Assumption.</li> </ul>		

- 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).

<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Payroll or Disbursement Voucher	1. Receive Payroll or Disbursement Voucher	None	3 minutes	Bookbinder IV CAO  Secretary I (JO) CAO
	2. Post to Salary Card	None	20 minutes	Casual Clerk CAO
	3. Prepare Journal Entry Voucher and Submit City Budget Office for approval of OBR then return to accounting the payroll/DV	None	10 minutes	Casual Clerk CAO  Accounting Clerk III CAO
	4. Review Disbursement Vouchers, payroll and supporting documents for completeness.	None	15 minutes	OIC – Office of the City Accountant CAO

	5. Log, Designate registry number & stamp "General Fund", or "School Fund"	None	5 minutes	Casual Clerk CAO
	6. City Accountant or his representative Review and Signs DV/Payroll and JEV	None	10 minutes	OIC – Office of the City Accountant CAO
	7. Encoding the approved JEV	None	15 minutes	Bookkeeper I CAO
	8. Record the voucher or payroll on the log and forward it to the Office of the Human Resource Management Officer	None	5 minutes	Bookkeeper I CAO
<b>TOTAL:</b>		<b>None</b>	<b>1 hour and 23 minutes</b>	

## 2. Processing of Cash Advance

<b>Office or Division:</b>	City Accounting Office	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2G - Government to Government	
<b>Who may avail:</b>	Employees	
	<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
	Disbursement Voucher/Payroll with necessary supporting documents  For Local Travel, Seminars and Trainings. <ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Travel Order properly approved</li> </ul>	Respective Administrative Officer

<ul style="list-style-type: none"> <li>• Authority to Travel signed by the Division Superintendent (in case of Special Education Fund)</li> <li>• Approved itinerary of travel detailing the transportation expenses and travel expenses to be incurred as basis for determining the amount of cash advance.</li> <li>• Invitation from the private or government agency</li> </ul> <p>For Payroll of JO, Ram and Other Personnel Services</p> <ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Estimated amount of Withdrawal/Summary of Payroll</li> </ul> <p>For Special Disbursing Officers</p> <ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Estimated Amount of Cash Advance</li> <li>• Purpose</li> </ul>				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	2 minutes	Bookbinder IV CAO
	2. Process of Disbursement Voucher and supporting documents.	None	10 minutes	Secretary I (JO) CAO
	3. Review, recording and monitoring of cash advances.	None	10 minutes	Administrative Officer IV
				Administrative Officer V

	4. Log, Designate registry number & stamp "General Fund", "School Fund" or "Trust Fund"	None	3 minutes	Accounting Clerk III CAO
	5. Prepare Journal Entry Voucher	None	5 minutes	Casual Clerk CAO  Administrative Officer IV CAO
	6. City Accountant or his representative Review and Signs Disbursement Voucher and JEV	None	10 minutes	OIC – Office of the City Accountant CAO
	7. Log the Disbursement Voucher and forward it to the Treasurer's Office.	None	5 minutes	Accounting Clerk III CAO  Secretary I (JO) CAO
<b>TOTAL:</b>		<b>None</b>	<b>45 minutes</b>	

### 3. Liquidation of Cash Advance

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Liquidation of Travel, Seminars or Training</p> <ul style="list-style-type: none"> <li>• Liquidation Report</li> <li>• Certificate of travel completed</li> <li>• New Itinerary of Travel in case of difference between actual itinerary and itinerary of travel submitted for cash advance.</li> <li>• Used ticket</li> <li>• Certification of the head of agency as to the absolute necessity of the expenses together with the corresponding bills and receipts <ul style="list-style-type: none"> <li>• Hotel room/lodging bills with official receipts</li> <li>• 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 <ul style="list-style-type: none"> <li>• Certified photocopy of documents found in the cash advance for said travel</li> <li>• Official Receipt (in case of Refund)</li> <li>• Written justification in case of extension of trip (if applicable)</li> <li>• Additional OBR (in case of reimbursement)</li> </ul> </li> </ul> </li> </ul> <p>Liquidation of Payroll, RAM and Other Personnel Services</p> <ul style="list-style-type: none"> <li>• Report of Disbursement</li> <li>• Disbursement Voucher or Payroll</li> </ul>	

<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	3 minutes	Administrative Officer V
	2. Review, recording and monitoring of liquidation reports.	None	20 minutes	Administrative Officer V
	3. Log, Designate registry number & stamp "General Fund", "School Fund" or "Trust Fund"	None	2 minutes	Administrative Officer V
	4. Prepare Journal Entry Voucher	None	5 minutes	Administrative Officer V
	5. City Accountant Review and Signs Liquidation Report and JEV	None	30 minutes	OIC – Office of the City Accountant CAO
	6. Encoding of approve JEV	None	5 minutes	Administrative Officer V
	7. Prepares transmittal letter and submits the Liquidation Report to the Commission on Audit	None	10 minutes	Administrative Officer V
<b>TOTAL:</b>		<b>None</b>	<b>1 hour and 15 minutes</b>	

#### 4. Processing of Maintenance and Operating Expense

<b>Office or Division:</b>	City Accounting Office	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2G - Government to Government G2B – Government to Business	
<b>Who may avail:</b>	Employees Business Clients	
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>	
<p>Disbursement Voucher with necessary supporting documents</p> <p>Summary List of supporting documents</p> <p>For Reimbursement of Travel, Seminars and Trainings.</p> <ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Travel Order properly approved</li> <li>• Authority to Travel signed by the Division Superintendent (in case of Special Education Fund)</li> <li>• Approved itinerary of travel detailing the transportation expenses and travel expenses to be incurred as basis for determining the amount of cash advance.</li> <li>• Invitation from the private or government agency</li> </ul> <p>Payment of Contract for Services and Goods Purchase</p> <ul style="list-style-type: none"> <li>• Purchase Request</li> <li>• Obligation Request</li> <li>• BAC Registration</li> <li>• BAC Resolution Recommending Award</li> </ul>	Respective Administrative Officer	

<ul style="list-style-type: none"> <li>• Approval by Head of Procuring Entity of Award</li> <li>• Notice of Award and Winning Bidder's" CONFORME" Thereto</li> <li>• Purchase Order Stamped "RECEIVED" by COA</li> <li>• Accomplishment Report</li> <li>• Certificate of Completion and Final Acceptance</li> <li>• Warranty</li> <li>• Charged Invoice/Bill/Statement of Account</li> <li>• Other documents that may be required by the Commission on Audit and/or other agencies</li> </ul> <p>Payment of Light/Water/Telephone Expenses</p> <ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Statement of Account</li> <li>• Certification in case of Long Distance Call</li> </ul>				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher  2. Review Disbursement Vouchers and supporting documents for completeness.	None	3 minutes	Bookbinder IV CAO
		None	30 minutes	Administrative Officer IV CAO  Casual Clerk CAO  Accounting Clerk III CAO

	3. Log, Designate registry number & stamp "General Fund", "School Fund", or "Trust Fund"	None	15 minutes	Casual Clerk CAO
	4. Prepare Journal Entry Voucher	None	10 minutes	Accounting Clerk III CAO  Administrative Officer IV CAO
	5. City Accountant or his representative Review and Signs Disbursement Voucher and JEV	None	45 minutes	OIC – Office of the City Accountant CAO
	6. Log the Disbursement Voucher and forward it to the Treasurer's Office	None	5 minutes	Accounting Clerk III CAO  Secretary I (JO) CAO
<b>TOTAL:</b>		<b>None</b>	<b>1 hour and 48 minutes</b>	

## 5. Processing for Payment of Capital Outlay

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G - Government to Government G2B – Government to Business
<b>Who may avail:</b>	Business Clients

<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<p>Disbursement Voucher with necessary supporting documents</p> <p>Summary List of supporting documents</p> <p>Payment of Goods</p> <ul style="list-style-type: none"> <li>• Purchase Request</li> <li>• Obligation Request</li> <li>• BAC Registration</li> <li>• Request for Quotation</li> <li>• Abstract of Quotations</li> <li>• BAC Resolution</li> <li>• Recommending Award</li> <li>• Approval of Award by Head of Procuring Entity</li> <li>• Notice of Award and Winning Bidder's" CONFORME" Thereto</li> <li>• Purchase Order Stamped "RECEIVED" by COA</li> <li>• Accomplishment Report • Certificate of Completion and Final Acceptance</li> <li>• Warranty</li> <li>• Charged Invoice/Bill/Statement of Account</li> <li>• Other documents that may be required by the Commission on Audit and/or other agencies</li> </ul> <p>Payment for Infrastructure projects</p> <ul style="list-style-type: none"> <li>• Purchase Request</li> <li>• Obligation Request</li> <li>• Certification of Availability of Fund (If National or Provincial Aid)</li> <li>• Certification that the Land/Lot is Owned by LGU (For Concreting/Opening of Road)</li> </ul>	<p>Respective Administrative Officer</p>

<ul style="list-style-type: none"> <li>• Program of Work</li> <li>• Design Plan</li> <li>• Technical Specifications</li> <li>• Site Plan</li> <li>• Quantity and Cost Estimates</li> <li>• Project Statement (in case Funding source is 20% Development Fund or Special Purpose Appropriation)</li> <li>• Minutes of Bidding</li> </ul>				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Disbursement Voucher with supporting documents	1. Receive Disbursement Voucher	None	5 minutes	Bookbinder IV CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	30 minutes	Administrative Officer IV CAO
	3. Log, Designate registry number & stamp "General Fund", "School Fund", or "Trust Fund"	None	20 minutes	Accounting Clerk III CAO
	4. Prepare Journal Entry Voucher	None	15 minutes	Administrative Officer IV CAO
	5. City Accountant Review and Signs Disbursement Voucher and JEV	None	60 minutes	OIC – Office of the City Accountant CAO

	6. Log the Disbursement Voucher and forward it to the Treasurer's Office	None	10 minutes	Accounting Clerk III CAO  Secretary I (JO) CAO
<b>TOTAL:</b>		<b>None</b>	<b>2 hours and 20 minutes</b>	

## 6. Payment of Remittances – PHILHEALTH AND BIR

<b>Office or Division:</b>	City Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Business Clients			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>• Disbursement Voucher</li> <li>• Payroll</li> <li>• Remittance List</li> </ul>				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
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.  2. Prepares Remittance List,	None	2 days	Bookbinder III CAO

	JEV and submits DV for audit.	None	1 hour	Bookbinder III CAO
	3. Log, Designate registry number & stamp "General Fund.	None	5 minutes	Accounting Clerk III CAO
	4. Review Disbursement Vouchers and supporting documents for completeness.	None	30 minutes	OIC – Office of the City Accountant CAO
	5. City Accountant Review and Signs Disbursement Voucher and JEV	None	5 minutes	OIC – Office of the City Accountant CAO
	6. Transmit to the Office of the City Treasurer.	None	5 minutes	Accounting Clerk III CAO
<b>TOTAL:</b>		<b>None</b>	<b>2 days, 1 hours and 45 minutes</b>	

## 7. Request of Philhealth Certification, Payslip and ITR

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G - Government to Government
<b>Who may avail:</b>	Employees

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> <li>• Salary Card</li> <li>• Remittance List</li> </ul>				
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	Bookbinder III CAO
	2. Prepare and Print Certification	None	5 minutes	Bookbinder III CAO
	3. City Accountant Review and Signs Certification	None	5 minutes	OIC – Office of the City Accountant CAO
2. Acceptance of Certification	4. Release of Certification	None	1 minute	Bookbinder III CAO
<b>TOTAL:</b>		<b>None</b>	<b>16 minutes</b>	

## 8. Recording and Advising Checks

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G - Government to Government G2B – Government to Business
<b>Who may avail:</b>	Employees Business Clients

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Disbursement Voucher with necessary supporting documents		Treasurer's Office		
Checks with Complete Signatories				
CLIENTS STEPS	AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Disbursement Voucher with Complete Check	1. Receive Disbursement Voucher and with Complete Check	None	5 minutes	Bookbinder III CAO  Accounting Clerk III CAO
	2. Encoding, recording and printing of check advice and JEV	None	20 minutes	Bookbinder III CAO  Accounting Clerk III CAO
	3. City Accountant or his representative Review and Signs Check Advice	None	30 minutes	OIC – Office of the City Accountant CAO  Administrative Officer V
	4. Return of Checks with Disbursement to Cashier's Office	None	5 Minutes	Casual Clerk CAO
<b>TOTAL:</b>		<b>None</b>	<b>1 hour</b>	