

**CITY ACCOUNTING OFFICE**  
**Internal Services**

## 1. Processing of Payrolls and Disbursement Vouchers 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 Department
Summary List of Supporting Documents		
Obligation Request Form		
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:		

<ul style="list-style-type: none"> <li>· Disbursement Voucher</li> <li>· Journal Entry Voucher</li> <li>· Obligation Request</li> <li>· Certified True Copy of Appointment</li> <li>· Notice of Salary Adjustment</li> <li>· Certification that the Employee has not incurred leave without pay</li> <li>· Certification by the LCE that payment is still within the PS limitation</li> <li>· Certificate of Assumption</li> <li>· Evidence of service rendered or daily time record (DTR).</li> </ul>				
CLIENTS STEPS	AGENCY ACTION	FEE S TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBL E
1.Submit Payroll or Disbursement Voucher	1.Receive Payroll or Disbursement Voucher	None	3 minutes	Casual Clerk CAO
	2. Post to Salary Card	None	2 hours	Clerk III CAO
	3. Prepare Journal Entry Voucher and Submit City Budget Office for approval of OBR then return to accounting the payroll/DV	None	30 minutes	Clerk III CAO
	4. Review Disbursement Vouchers, payroll and supporting documents for completeness.	None	1 hour	Accountant IV CAO

	5. Log Designate registry number & stamp "General Fund", or "School Fund"	None	10 minutes	Casual Clerk CAO
	6. City Accountant or his/her representative Reviews and Signs DV/Payroll and JEV	None	1 hour	City Accountant CAO
	7. Encoding the approved JEV	None	30 minutes	Accountant III CAO
	8. Record the voucher or payroll on the log and forward it to the Treasurer's Office	None	5 minutes	Casual Clerk CAO
<b>TOTAL:</b>		None	5 hours and 3 minutes.	

## 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, Seminar and Training <ul style="list-style-type: none"> <li>· Obligation Request</li> <li>· Travel Order duly approved</li> </ul>		Respective Department

<ul style="list-style-type: none"> <li>· Travel authority 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>				
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	Casual Clerk CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	20 minutes	Accountant IV CAO
		None	5 minutes	Clerk III CAO

	3. Log Designate registry number & stamp "General Fund", "School Fund" or "Trust Fund"	None	5 minutes	Bookbinder III CAO
	4. Prepare Journal Entry Voucher	None	40 minutes	City Accountant CAO
	5. City Accountant or his/her representative Reviews and Signs Disbursement Voucher and JEV	None	5 minutes	Clerk III CAO
	6. Log the Disbursement Voucher and forward it to the Treasurer's Office			
<b>TOTAL:</b>		None	48 minutes	

### 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
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
Liquidation of Travel, Seminar or Training · Liquidation Report · Certificate of completed travel	

<ul style="list-style-type: none"> <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</li> <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</li> <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> <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>				
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	Casual Clerk CAO

	2. Review Disbursement Vouchers and supporting documents for completeness.	None	20 minutes	Accountant IV CAO
	3. Log Designate registry number & stamp "General Fund", "School Fund" or "Trust Fund"	None	5 minutes	Clerk III CAO
		None	5 minutes	Bookbinder III CAO
	4. Prepare Journal Entry Voucher	None	30 minutes	City Accountant CAO
	5. City Accountant Reviews and Signs Liquidation Report and JEV			
	6. Encoding of approve JEV	None	5 minutes	Accountant IV CAO
	7. Prepares transmittal letter and submits the Liquidation Report to the Commission on Audit	None	10 minutes	Clerk III CAO
<b>TOTAL:</b>		None	1 hour and 18 minutes.	



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

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Complex
<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
<p>Disbursement Voucher with necessary supporting documents</p> <p>Summary List of supporting documents</p> <p>For Reimbursement of Travel, Seminar and Training</p> <ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Travel Order duly approved</li> <li>• Travel authority 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</li> <li>• Recommending Award</li> </ul>	Respective Department

<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>FEES TO BE PAID</b>	<b>PROCESSIN G TIME</b>	<b>PERSON RESPONSIBL E</b>

1.Submit Disbursement Voucher with supporting documents	1.Receive Disbursement Voucher	None	3 minutes	Casual Clerk CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	30 minutes	Bookbinder 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	Bookbinder III CAO
	5. City Accountant or his/her representative Reviews and Signs Disbursement Voucher and JEV	None	45 minutes	City Accountant CAO
	6. Log the Disbursement Voucher and forward it to the Treasurer's Office	None	5 minutes	Clerk III CAO
<b>TOTAL:</b>		None	1 hour and 48 minutes.	

## 5. Processing of Payment for Capital Outlay

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Highly technical
<b>Type of Transaction:</b>	G2G - Government to Government G2B – Government to Business
<b>Who may avail:</b>	Business Clients
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 Quotations</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</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 for Infrastructure projects</p> <ul style="list-style-type: none"> <li>• Purchase Request</li> </ul>	Respective Department

<ul style="list-style-type: none"> <li>• Obligation Request</li> <li>• Certification of Availability of Funds (If National or Provincial Aid)</li> <li>• Certification that the Land/Lot is Owned by LGU (For Concreting/Opening of Road)</li> <li>• Program of Work</li> <li>• Design Plans</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>				
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	Casual Clerk CAO
	2. Review Disbursement Vouchers and supporting documents for completeness.	None	45 minutes	Bookbinder III CAO
	3.Log Designate registry number & stamp "General Fund", "School	None	20 minutes	Casual Clerk CAO

	Fund”, or “Trust Fund”	None	15 minutes	Bookbinder III CAO
	4. Prepare Journal Entry Voucher	None	60 minutes	City Accountant CAO
	5. City Accountant Reviews and Signs Disbursement Voucher and JEV	None	10 minutes	Clerk III CAO
	6. Log the Disbursement Voucher and forward it to the Treasurer’s Office			
<b>TOTAL:</b>		None	2 hours and 35 minutes.	

## 6. Processing of Payment for Remittances (GSIS, PHILHEALTH, BIR, HDMF)

<b>Office or Division:</b>	City Accounting Office
<b>Classification:</b>	Highly technical
<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>	

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1. Tracks in payroll and Disbursement Voucher (DV) government and personal shares and other deductions for remittance for the accounts of employees.	None	2 days (GSIS) 1 day (HDMF) 4 hours (Philhealth)	Management and Audit Analyst III CAO
	2. Prepares and encodes Remittance List, JEV and submits DV for audit.	None	1 day (GSIS) 1 day (HDMF) 1 day (Philhealth)	Management and Audit Analyst III CAO
	3. Log Designate registry number & stamp "General Fund."	None	5 minutes	Casual Clerk CAO
	4. Review Disbursement Vouchers and supporting documents for completeness.	None	20 minutes	Accountant IV CAO
	5. City Accountant Reviews and Signs Disbursement Voucher and JEV	None	5 minutes	City Accountant CAO
	6. Log the Disbursement	None	5 minutes	Clerk III CAO

	Voucher and forward it to the Treasurer's Office			
<b>TOTAL:</b>		None	6 days, 4 hours and 35 minutes	



## 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		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"><li>• Salary Card</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.Request Certification	1. Prepare the requirements needed for the certification	None	5 minutes	Clerk III CAO
	2. Prepare and Print Certification	None	5 minutes	Clerk III CAO
	3. City Accountant Reviews and Signs Certification	None	5 minutes	City Accountant CAO
	2. Acceptance of Certification	4. Release of Certification	None	1 minute
<b>TOTAL:</b>		None	16 minutes	

## 8. Recording of Barangay Transactions

<b>Office or Division:</b>	City Accounting Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G - Government to Government G2B – Government to Business			
<b>Who may avail:</b>	Business Clients 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 for Cash Advance or Liquidation of Cash Advance	None	5 minutes	Accounting Clerk 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	Accounting Clerk III CAO
		None	10 minutes	Accounting Clerk III

2. Acceptance of Report with Signed JEV	3. Prepare Journal Entry Voucher		15 minutes	CAO
	4. City Accountant Reviews and Signs JEV	None		City Accountant CAO
	5. Encoding of approved JEV	None	5 minutes	Accounting Clerk III CAO
	6. Release of Barangay report with Approved JEV	None	5 minutes	Accounting Clerk III CAO
<b>TOTAL:</b>		None	1 hour 10 minutes	

## 9. 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	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
Disbursement Voucher with necessary supporting documents  Checks with Complete Signatures of the Signatories		Treasurer's Office

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	3 minutes	Casual Clerk CAO
	2. Encoding, recording and printing of check advice and JEV	None	20 minutes	Bookbinder III CAO
	3. City Accountant or his/her representative Reviews and Signs Check Advice	None	15 minutes	City Accountant CAO
	4. Deliver the Local Check Advice to Landbank	None	30 minutes	Metro Aide II
	5. Return of Checks with Disbursement to Cashier's Office	None	5 Minutes	Casual Clerk CAO
<b>TOTAL:</b>		None	1 hour and 13 minutes.	