



Office of the City Accountant
External Services



1. Pre-Audit – Progress Billing for Infrastructure Projects

Contractors' progress billing for ongoing and/or completed infrastructure project is pre-audited in order to determine the completeness of supporting documents, verify the propriety and validity of claim prior to payment, and to record the transaction in the City's books of accounts.

Office Or Division:	General Accounting and Auditing Services
Classification:	Highly Technical
Type Of Transaction:	G2B – Government to Business Entity
Who May Avail:	Contractors with validly awarded infrastructure contract with LGU-Ormoc
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Summary List of Requirements (1 copy)	Accounting Office – Receiving Section 2
Disbursement Voucher (4 originals)	Client - Contractor
CAFOA /FURs (3 certified copies)	Administrator's Office - BAC Secretariat
Monthly Certificate of Payment (1 original, 2 copies)	Client - Contractor
Inspection Report (1 original, 2 copies)	Implementing Office (CEO/ORWASA,etc.)
Contractor's Statement of Work Accomplished (1 original, 2 copies)	Client – Contractor
Breakdown of Progress Billing (1 original, 2 copies)	Client – Contractor
Statement of Time Elapsed and Work Accomplished (1 original, 2 copies)	Implementing Office (CEO/ORWASA,etc.)
Certificate of Completion <i>(for final billing)</i> (1 original, 2 copies)	Implementing Office (CEO/ORWASA,etc.)
Certificate of Acceptance <i>(for final billing)</i> (1 original, 2 copies)	Accepting Agency/LGU/Office
Approved Letter Request for Inspection and Billing (1 original, 2 copies)	Client – Contractor
Notarized Affidavit on Labor (1 original, 2 copies)	Client – Contractor
Equipment Clearance Certificate (1 original, 2 copies)	Implementing Office (CEO/ORWASA,etc.)
Certificate of Thickness <i>(for Road Concreting)</i> (1 original, 2 copies)	Implementing Office (CEO/ORWASA,etc.)
Stamp "paid" Mobilization and/or Previous Vouchers (1 copy)	City Treasurer's Office – Check Releasing (upon release of check in previous payment or Accounting Office – Records Section
Photos (3 colored copies) <ul style="list-style-type: none"> • Before start of project <i>(first billing only)</i> 	Client – Contractor



<ul style="list-style-type: none"> • Ongoing works (<i>pertaining to each progress billing</i>) • Completed works (<i>every completed project item</i>) • Zoomed-out Project Billboard actually placed in the project site (<i>first billing</i>) • Zoomed-in Project Billboard with completely filled-up Project Status (<i>for every progress billing</i>) • 	
<p><u>For Extension & Suspension of Time:</u></p> <ul style="list-style-type: none"> • Variation Order, • Suspension and Resumption Order, • Time Extension Order • Verification/Supporting documents (Site Instruction, Weather Report, Resolution, Certification, Order, etc.) (3 certified copies) 	Implementing Office (CEO/ORWASA,etc.)
Program Of Works w/ Detailed Estimates, Approved Budget of the Contract, Pert-CPM/S-Curve (<i>first billing</i>) (3 certified copies)	Implementing Office (CEO/ORWASA,etc.)
As Built Plan (<i>final billing</i>) (1 original, 1 copy)	Client – Contractor
<p>Quality Test Results (1 original, 2 copies)</p> <ul style="list-style-type: none"> • Concrete Sample Test • Sieve Analysis (Road Concreting) • Compaction (Road Concreting) • Field Density Test (Road Concreting) • Machine Tension Test • Reinforcing Steel Test, ETC. 	Implementing Office (CEO/ORWASA,etc.)
Certificate of Availability of Fund (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
ECC/CNC /MGB Report/Permit to Cut, <i>as applicable</i> (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
Bill of Quantities (<i>first billing</i>)(3 certified copies)	Administrator's Office - BAC Secretariat
NFCC (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
Abstract of Bids as Read (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
Abstract of Bids as Calculated (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
BAC Resolution (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat



Notice of Award (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
Performance Security/Bond (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
Contract/Agreement (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
Notice to Proceed (<i>first billing</i>) (3 certified copies)	Administrator's Office - BAC Secretariat
<p>Stamped "Received" COA Transmittal(<i>first billing</i>) (3 certified copies)</p> <p>Note: Transmittal should contain the following documents (if not indicated, submit 2 certified copies of the said document, 1 orig 2 certified copies for Omnibus Sworn Statement)</p> <p><u>for Small Value Procurement</u></p> <ul style="list-style-type: none"> • Mayor's/Business Permit • Professional License • PhilGEPS Registration Number • PCAB License • Income/Business Tax Return • Omnibus Sworn Statement <p><u>for Emergency Cases:</u></p> <ul style="list-style-type: none"> • Mayor's/Business Permit • PCAB License • NFCC, for ABCs above P500k • Income/Business Tax Return, for ABCs above P500k • Omnibus Sworn Statement <p><u>for Take-Over Contracts</u></p> <ul style="list-style-type: none"> • Mayor's/Business Permit • Professional License • PhilGEPS Registration Number • PCAB License • NFCC <p><u>for Adjacent/Contiguous</u></p> <ul style="list-style-type: none"> • PCAB License • NFCC 	Administrator's Office - BAC Secretariat
Retention Money Bond/Warranty Bond or Bank Guarantee	Contractor's Insurance Provider/Bank



(1 original, 2 copies) <i>(if claiming retention money upon final billing or within one (1) year from project completion date)</i>		Institution			
<u>Claiming for Retention Money after One (1) year from completion date:</u> <ul style="list-style-type: none"> • Approved Letter Request to claim the Retention (1 original, 1 copy) • Certificate of Final Acceptance (1 original, 1 copy) • Final Inspection Report (1 original, 1 copy) • Warranty Security (1 original, 1 copy) • Previous Voucher(s) reflecting deduction of retention money (2 certified copies) • Certificate of Completion (2 certified copies) 		Client/Implementing Office Client/Implementing Office Client/Implementing Office Client/Implementing Office Office of the City Accountant, Records Section Office of the City Accountant, Records Section			
Official Receipt		Client – Contractor			
All other requirements deemed necessary to support and/or establish validity of claim					
CLIENT STEPS		AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Stage 1: Pre-Audit of Voucher					
1. Submit required documents (based on Summary List) to the Office of the City Accountant (OCA) Receiving 2 for initial checking and tracking; If informed by receiving of non-transmittal of BAC Sec documents, please constantly follow-up transmittal of the documents from the Admin	1.1 Receiving 2 receives and partially checks the completeness of the documents, record receipt in the tracking system, 1.1a) For First billing, If BAC Sec documents are not yet submitted, track as “Out-Return” to Admin in the system, but retain the submitted documents in the office. Inform contractor to follow-up transmittal of BAC	none	45 Minutes	<i>Supervising Administrative Officer</i> Office of the City Accountant	



<p>Office - BAC Secretariat.</p> <p>*Note that, for first billing, documents will not be forwarded to the auditing team until submission of the BAC Sec documents.</p>	<p>Sec documents;</p> <p>1.1b) If BAC Sec docs are submitted, track as "In" from Admin and forward all documents to the auditor;</p>			
	<p>1.2 Auditor pre-audits all submitted supporting documents for completeness, verify validity and propriety of claim, and assess correctness of computations;</p> <p>1.2a. If complete and substantial, stamp and sign "Allowed in Audit", track in system, and forward to JEver (proceed to step 11);</p> <p>1.2b. In case of lacking/ insubstantial supporting documents/ questions/ corrections, issue Return Notes and forward documents to Receiving 2;</p>	<p>None</p>	<p>5 Days</p>	<p><i>Supervising Administrative Officer</i> Office of the City Accountant</p>
	<p>1.3 Receiving 2 informs contractor of the return;</p>	<p>None</p>	<p>15 Minutes</p>	<p><i>Supervising Administrative</i></p>



				Officer Office of the City Accountant
2. Claim return at OCA Receiving 2;	2.1 Receiving 2 releases documents to contractor for compliance/reply;	None	15 Minutes	Supervising Administrative Officer Office of the City Accountant
3. Comply/reply with the remarks indicated in the Return Notes;				
4. Resubmit documents to OCA Receiving 2;	4.1 Receiving 2 receives the documents, record receipt in the tracking system, and forward to auditor;	None	15 Minutes	Supervising Administrative Officer Office of the City Accountant
4.2c. If informed by receiving of returns, repeat steps 2, 3 & 4;	4.2 Auditor re-assesses resubmitted documents; 4.2a. If complete, stamp and sign "Allowed in Audit", track in system, and forward to JEver (proceed to step 4.3); 4.2b. If still incomplete/ non-substantial/ w/ corrections, issue Return Notes and forward documents to Receiving 2 and repeat step 1.3 onwards;	None	2 Days *time repeats to run in case of returns.	Supervising Administrative Officer Office of the City Accountant
	4.3 JEver records the			



	<p>transaction in the Books of Accounts of the City and prepares Journal Entry Voucher</p> <p>4.3a. Set-up Construction in Progress if new project;</p> <p>4.3b. In case of Progress Billing Breakdown discrepancy, budget deficit, issue return notes and forward to receiving (repeat steps 1.3-4.1 and 4.3);</p> <p>4.3c. Update the Cost Sheet;</p> <p>4.3d. Track and forward to City Accountant for approval;</p>	None	<p>2 Days</p> <p><i>*time will repeat to run in case of return per step 4.3b.</i></p>	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>4.4 City Accountant reviews the Disbursement Voucher and supporting documents;</p> <p>4.4a. In case of non-substantial compliance, issue return notes and forward either to auditor, JEver, or receiving (repeat all steps</p>	None	4 Hours	<p><i>City Accountant</i> Office of the City Accountant</p>



	<p>necessary);</p> <p>4.4b. In case of changes in the CAFOA, track OUT to City Budget Office for adjustment;</p> <p>4.4c. For substantial compliance, approve and sign Box B of the Disbursement Voucher (new form);</p> <p>4.4d. Assistant tracks in the system as "Approved" and pass to releasing;</p>			
	4.5 Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
	<ul style="list-style-type: none"> ■ Documents are processed at the CITY TREASURER'S OFFICE & ADMINISTRATOR'S OFFICE for Disbursement Voucher Approval 			
Stage 2: Accountant's Advice of Check Disbursements				
	<ul style="list-style-type: none"> ■ From the City Administrator's Office, the documents are re-forwarded to the City Treasurer's 			



	Office for check issuance and Accountant's Advice preparation;			
	<p>4.6 OCA - Check Receiving reviews the check details against the Accountant's Advice in the system and the Amount allowed in audit as reflected in the voucher;</p> <p>4.6a. If with corrections, return to City Treasurer's Office;</p> <p>4.6b. If all is ok, print the Advice and forward to review section;</p>	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	<p>4.7 Advice Reviewer re-checks the Accountant's Advice and Check;</p> <p>4.7a. If with corrections, return to check receiving to repeat step 4.6;</p> <p>4.7b. If no corrections, forward the Check and Disbursement Vouchers to the respective JEVers, countersign the Advice and forward to Accountant III;</p>	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	4.8 JEVers input the check	None	30 Minutes	<i>Accountant III</i>



	number in the Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;			Office of the City Accountant
	4.9 Accountant III reviews the Advice and printed JEVs, countersigns the approval portion of the JEV hardcopy, and forwards to the City Accountant;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	4.10 City Accountant reviews and signs the approval portion of the Accountant's Advise and forwards to releasing; 410a. If discrepancy is found/observed, the documents are returned to receiving, the reviewer, jever to repeat the necessary steps.	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
	4.11 Releasing team records data in logbook and forwards check and supporting documents to City Administrator's Office;	None	15 Minutes	<i>City Accountant</i> Office of the City Accountant
	4.12 Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank	None		<i>City Accountant</i> Office of the City Accountant



	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check releasing. 	None		<p><i>City Administrator</i> City Administrator's Office</p> <p><i>City Treasurer</i> Office of the City Treasurer</p>
5 Claim check payment at the City Treasurer's Office Window 16				<i>City Treasurer</i> Office of the City Treasurer
TOTAL – Stage 1:			11 Days, 6 Hours	
TOTAL – Stage 2:		None	2 Hours, 45 Minutes	

Pre-Audit - Progress Billing for Infrastructure Projects - qualified for multi-stage processing.



2. PRE-AUDIT – BILLING FOR DELIVERY OF GOODS/SERVICES

Documents supporting billings by suppliers (Public Bidding, Alternative method of procurements and negotiated procurements) for the delivery of goods and services are pre-audited in order to determine completeness and verify propriety and validity of claim prior to payment, as well as to record the transaction in the City's books of accounts.

Office Or Division:	General Accounting and Auditing Services	
Classification:	Highly Technical	
Type Of Transaction:	G2B – Government to Business Entity	
Who May Avail:	Suppliers with validly awarded contract with LGU-Ormoc for the supply and delivery of goods and/or service	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Disbursement Voucher (4 original)		Implementing/Procuring Office
CAFOA /FURs (1 original, 1 copy)		BAC Secretariat
Official Receipt		Client (Business Entity)
Charge invoice/sales invoice (1 original, 2 copies)		Client (Business Entity)
Inspection and Acceptance Report (IAR) (2 originals, 2 copies)		City General Services Office
ABC/Purchase Request/APR (1 orig, 1 copy)		BAC Secretariat
Purchase Order/Contract (1 orig, 2 copies)		BAC Secretariat
PPMP (2 certified copies)		BAC Secretariat
<i><u>PUBLIC BIDDING (1 orig, 1 copy each)</u></i>		BAC Secretariat
Minutes of Pre-procurement Conference		
Minutes of Pre-bid conference		
Invitation to Bid (ITB)		
Certification of posting		
Publication of ITB in newspaper (above 10M)		
Philgeps Posting		
Supplemental/Bid Bulletins		
Bid Data Sheet		
General Conditions of Contract		
Special Condition of Contract		
Registration from SEC.DTI for sole proprietorship, CDA for		



<p>Cooperative Mayor's Permit (2 copies) Statement of prospective bidder of all its ongoing and completed government and private contracts Audited Financial Statements stamped "received" by the BIR Net Financial Contracting Capacity or Credit line Bid Security Technical Specifications Production/Delivery Schedule Manpower Requirements After sales, if applicable Omnibus Sworn Statements Bid Form/Bid Prices/Bill of Quantities Abstract of Bid as read Abstract of Bid as calculated Post Qualification Evaluation Report Minutes of proceeding of the bidding Notice of Post Qualification BAC Resolution No. Tax Clearance Latest Income and Business Returns Philgeps Certificate Notice of Award Philgep Posting Performance Bond Warranty Bond Warranty Certificates, if applicable Contract and Agreement Purchase Order Notice to proceed Philgeps posting-updated Dealers Signature Official Receipt (payment of bid documents)</p>	
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<p>Secretary's Certificate Program of Work, if applicable Scope of Work, where applicable Plans/Drawings, if applicable Accomplishment Report <i>For Vehicles:</i> LTO permits and registration Comprehensive GSIS Insurance Registration/red plate DILG authority to purchase Certificate of availability of Funds Actual picture Stencil of chassis and engine number Acknowledgement Receipt of Equipment (ARE) <i>For Medicines:</i> Certificate of Product Registration (CPR) (2 copies) Stock Position Sheet <u>ALTERNATIVE METHOD OF PROCUREMENT/ NEGOTIATED PROCUREMENT</u> BAC Resolution Notice of Award(50k above) Abstract of Quotation Request for Quotation Dealer/s Signature Purchase Request PPMP/Supplemental PPMP Mayor's Permit PHILGEPS Registration No. Income/Business Tax Return Omnibus Sworn Statement</p>	
<p><u>ADDITIONAL MINIMUM REQUIREMENTS</u> <u>(1 orig, 1 copy each)</u> >MEALS:</p>	<p>Implementing/Procuring Office</p>



List of Expected Participants (certified correct)
Attendance Sheets (morning and afternoon session if whole day activity)
Program of the activity (if program)
Minutes of the Meeting(if meeting)
Narrative Report (if not a program/meeting)
Photo documentation
Justification if there are changes in activity schedule

>HOTEL ACCOMMODATION:

Hotel Registration Card/Guest Folio of person given accommodation
Certification indicating services rendered of visitors given accommodation
Invitation (if resource speaker)conforme by the invited speaker
Program of the activity with names of persons given accommodation
Pictures of the activity

>INFORMATION TECHNOLOGY AND RELATED PRODUCTS:

IT Eqpt Purchase Request Evaluation Report
IT Equipment Inspection Report
Technical Specification Evaluation Report
Brochures
Warranty Certificate
Acknowledgment Receipt for Equipment (ARE) if 15k above
Inventory Custodian Slip (ICS) if below 15k
Actual Pictures of equipment purchased

>SPAREPARTS,TIRES, BATTERY

Certification of Wear and Tear
Pre-repair evaluation Report
Both dated on or before Purchase Request date



Post repair evaluation report based on scope of work
Waste Material Report
Both dated after replacement:
Inventory Custodian Slip for tires and battery only
Warranty Certificate (battery only)

If items for Stock Purposes:
Indicate in PR that it is for stock purposes in lieu of certification of wear and tear and pre-evaluation report
Justification/certification indicating reason why it is for stock purposes
Stock Position Report of GSD that items are on stock at their office.

REPAIR-LABOR AND MATEIALS

Detailed plans showing scope of work or extent of repair to be done
Certification of Wear and Tear
Pre-repair evaluation Report
Post repair evaluation report based on scope of work
Waste Material Report
Repair Warranty Certificate

REPAIR/REPLACEMENT OF SPARE PARTS

Photocopier:
Certification for the need to repair/replace spare parts
Certification indicating status of the photocopies after repair/replacements

>FURNITURES/APPLIANCES/OFFICE
EQPTS./AGRICULTURAL EQPTS.



Brochures

Acknowledgment Receipt for Equipment (ARE) if 15k above

Inventory Custodian Slip (ICS) if below 15k

Actual Pictures item purchased

Warranty Certificate

For agricultural eqpts:if to be distributed:

List of qualified beneficiares

Certificate of Turn-over and Acceptance

>TARPAULINS

Lay out

Program of the Activity

Actual pictures

-indicate quantity and measurement requested

-certified correct by in charge/end user head

- Location where they are to be posted

OFFICE SUPPLIES, OTHER SUPPLIES AND INVENTORY ITEMS

Duly processed APR for common use item (no stock in DBM-PS)

Supply Availability Inquiry(SAI of GSD)

Stock position sheet

>RENTAL

Sound System/LED Wall Screen

-Certification for the need to rent

-Program of the Activity

-Pictures of the Activity

Heavy Equipment:

-Daily equipment Report

-Certification from CEO/GSO that we do not own such heavy



equipment or that the equipment we own is not in working condition

>CSWDO FOOD SUPPLIES:
 -List of holding/lingap/sddyc beneficiaries (no signature needed)
 -certified correct by the social worker in charge and head of office

>MEDICINE:
 Updated Certificate of Product Registration(CPR)
 Stock position Sheet dated on or before PR date

>TROPHIES, MEDALS, ETC
 Lay out
 Program of Activity/List of projected Activities or events or Certification for the need to purchase
 Stock position Report as of PR date
 Actual picture of the item

>AMMUNITION
 license to operate,
 license to deal in ammunition reloading components
 license to deal in small arms, major parts and ammunition

>HANDHELD RADIO/BASE ANALOG
 License from NTC
 ARE

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Stage 1: Pre-Audit of Voucher				
1. Client issues Charge Invoice or Billing Statement to the	2. P/I Dept prepares the Disbursement Voucher and submits			<i>Head of Procuring/Implementing Office</i>



<p>Procuring/Implementing Department/Office (P/I Dept) of the LGU;</p>	<p>the Voucher together with supporting documents to the General Services Office (GSO);</p> <p>3. GSO collates supporting documents submitted by the the P/I and by the Bids and Awards Committee Secretariat (BAC) Office, segregates the documents (COA, Acctg, GSO, RO files) and transmits to the Office of the City Accountant for pre-audit.</p>			<p>LGU-Ormoc</p> <p><i>City General Services Officer</i> City General Services Office</p>
	<p>4. OCA Receiving 2 receives and partially checks the completeness of the documents, record receipt in the tracking system;</p> <p>4.1 If supporting docs are complete, forward to auditor</p>	<p>None</p>	<p>45 Minutes</p>	<p><i>Admin. Officer V</i> Office of the City Accountant</p>



	<p>for pre-audit (proceed to step 5);</p> <p>4.2 If lacking documents are substantial, track "out" and return to GSO for compliance (go back to step 1, 2 & 3 as necessary);</p>			
	<p>5. Auditor pre-audits all submitted supporting documents to assess completeness, verify validity and propriety of claim, and correctness of computations;</p> <p>5.1 If complete and substantial, stamp and sign "Allowed in Audit", track in system, and forward to JEVER (proceed to step 10);</p> <p>5.2 In case of lacking/</p>	None	5 Days	<p><i>Admin. Officer V</i> Office of the City Accountant</p>



	insubstantial supporting documents/ questions/ corrections, issue Return Notes and return documents to Receiving 2;			
	6. Receiving 2 informs GSO and returns documents for compliance;	None	30 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
7. Once informed by GSO or P/I Dept of lacking/irregular documents from its end, comply and submit the requirements to the GSO or P/I Dept.;	8. Receiving 2 receives the documents, record receipt in the tracking system, and forward to auditing personnel;	None	15 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
7.1 GSO collates all compliance documents and resubmits the voucher to OCA – Receiving 2;				
	9. Auditor re-assesses resubmitted documents;	None	4 Days	<i>Admin. Officer V</i> Office of the City Accountant
	9.1 If complete, stamp and sign “Allowed in			



<p>9.3 If informed again by GSO or P/I Dept of lacking/irregular documents from its end, repeat step 7;</p>	<p>Audit”, track in system, and forward to JEVER (proceed to step 10);</p> <p>9.2 If still incomplete/ insubstantial/ w/ corrections, re-issue Return Notes and return documents to Receiving 2 (repeat steps 6-9);</p>		<p><i>*time repeats to run again upon resubmission in case of returns</i></p>	
	<p>10. JEVER records the transaction in the Books of Accounts of the City and prepares Journal Entry Voucher</p> <p>10.1 Sets up record of delivery and/or issuance of</p>	<p>None</p>	<p>2 Days</p>	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>inventory items in the Supplies Ledger;</p> <p>10.2 Records receipt of Property, Plant and Equipment in the PPE Ledger</p> <p>10.3 Records the payment entries in the correct subsidiary accounts;</p> <p>11. Track and forward documents to the City Accountant for approval;</p>			
	<p>12. City Accountant reviews Disbursement Voucher and supporting documents;</p> <p>12.1 If City Accountant finds non-compliance or irregularity, issue return notes and forward either to</p>	None	4 Hours	<p><i>City Accountant</i> Office of the City Accountant</p>



	<p>auditor, JEver, or receiving (repeat all steps necessary);</p> <p>12.2 For changes to the CAFOA, track OUT to City Budget Office for adjustment;</p> <p>12.3 For substantial compliance, approve and sign Box B in the Disbursement Voucher;</p> <p>13. Assistant tracks in the system as "Approved" and pass to releasing;</p>			
	<p>14. Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<p>■ Documents are processed at the CITY TREASURER'S</p>	None		<p><i>City Treasurer</i> Office of the City Treasurer</p>



	OFFICE & ADMINISTRATOR'S OFFICE for Disbursement Voucher Approval			City Administrator City Administrator's Office
Stage 2: Accountant's Advice of Check Disbursements				
	<ul style="list-style-type: none"> ■ From the City Administrator's Office, the documents are re-forwarded to the City Treasurer's Office for check issuance and Accountant's Advice preparation; 			
	<p>15. OCA - Check Receiving reviews the check details against the Accountant's Advice in the system and the Amount allowed in audit as reflected in the voucher;</p> <p>15.1 If with corrections, return to City Treasurer's Office;</p> <p>15.2 If all is ok, print the Advice and forward to</p>	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant



	review section;			
	16. JEVER inputs the check number in the Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	17. Accountant III reviews the Advice and printed JEVs, countersigns the approval portion of the JEV hardcopy, and forwards to the City Accountant; 17.1. If discrepancy is found/observed, the documents are returned to receiving, the reviewer, jever to repeat the necessary steps;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	18. City Accountant reviews and signs the approval portion of the Accountant's Advice and forwards to releasing; 18.1. If discrepancy	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant

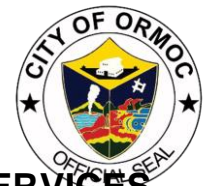


	is found/observed, the documents are returned to receiving, the ADA reviewer, never to repeat the necessary steps.			
	19. Releasing team records data in logbook and forwards check and supporting documents to City Administrator's Office;	None	15 Minutes	<i>City Accountant</i> Office of the City Accountant
	20. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank	None		<i>City Accountant</i> Office of the City Accountant
	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check releasing. 	None		<i>City Administrator</i> City Administrator's Office <i>City Treasurer</i> Office of the City Treasurer
21. Claim check payment at the City Treasurer's Office				



Window 16				
	TOTAL – Stage 1:	None	11 Days, 6 Hours,	
	TOTAL – Stage 2:		2 Hours, 45 Minutes	

Pre-Audit - Billing for Delivery of Goods and Service - qualified for multi-stage processing.



3. PRE-AUDIT - BILLING FOR THE PERFORMANCE OF CONSULTANCY AND/OR SERVICES CONTRACTS

Billings for the performance of service contract (i.e. consulting, security services, professional services, project/program-based services, etc.) are pre-audited in order to ascertain performance of the services rendered, determine completeness of supporting documents, and verify propriety and validity of claim prior to payment, as well as to record the transaction in the City's books of accounts.

Office Or Division:	General Accounting and Auditing Services	
Classification:	Highly Technical	
Type Of Transaction:	G2B – Government to Business Entity G2C – Government to Citizen	
Who May Avail:	Service contractors with a valid contract of service with LGU-Ormoc	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Summary List of Requirements (1)	Accounting Office – Receiving Section 1	
Official Receipt (from Business Entity/Registered Consultant)	Client (Business Entity)	
Disbursement Voucher, <i>if Business Entity or one citizen only (4) / Payroll, if more than one citizen (6)</i>	Procuring Office	
CAFOA (6 original) /FURs (4 original)	Administrator's Office - BAC Secretariat	
Notarized Contract (1 original, 1 copy)	Administrator's Office - BAC Secretariat	
Purchase Order, if any (1 original, 1 copy)	Administrator's Office - BAC Secretariat	
Notice of Award (1 original, 1 copy)	Administrator's Office - BAC Secretariat	
BAC Resolution (50k above) (1 original, 1 copy)	Administrator's Office - BAC Secretariat	
Purchase Request (1 original, 1 copy)	Administrator's Office - BAC Secretariat	
PPMP (2 certified copies)	Administrator's Office - BAC Secretariat	
MOA/Guidelines/Proof of Fund Source (if source is Trust Fund) (2 certified copies)	Procuring Office	
<u>PUBLIC BIDDING (1 orig, 1 copy each)</u> Minutes of Pre-procurement Conference Minutes of Pre-bid conference Invitation to Bid (ITB) Certification of posting Publication of ITB in newspaper (above 10M) Philgeps Posting	Administrator's Office - BAC Secretariat	



<p>Supplemental/Bid Bulletins Bid Data Sheet General Conditions of Contract Special Condition of Contract Registration from SEC.DTI for sole proprietorship, CDA for Cooperative Mayor's Permit (2 copies) Statement of prospective bidder of all its ongoing and completed government and private contracts Audited Financial Statements stamped "received" by the BIR Net Financial Contracting Capacity or Credit line Bid Security Technical Specifications Manpower Requirements Omnibus Sworn Statements Bid Form/Bid Prices/Bill of Quantities Abstract of Bid as read Abstract of Bid as calculated Post Qualification Evaluation Report Minutes of proceeding of the bidding Notice of Post Qualification BAC Resolution No. Tax Clearance Latest Income and Business Returns Philgeps Certificate Notice of Award Philgep Posting Performance Bond Notice to proceed Philgeps posting-updated Dealers Signature Official Receipt (payment of bid documents) Secretary's Certificate, if applicable</p>	
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ALTERNATIVE METHODS OF PROCUREMENT/ NEGOTIATED PROCUREMENT

- Abstract of Quotation
- Request for Quotation
- Dealer/s Signature

for Direct Contracting

- Mayor's/Business Permit
- PhilGEPS Registration Number
- Income/Business Tax Return (above 500k ABCs)

for Emergency Cases:

- Mayor's/Business Permit
- Income/Business Tax Return, for ABCs above P500k
- Omnibus Sworn Statement

for Take-Over Contracts

- Mayor's/Business Permit
- Professional License/Curriculum Vitae
- PhilGEPS Registration Number

for Scientific, Scholarly or Artistic Work, Exclusive Technology and Media Services

- Mayor's/Business Permit
- Professional License/Curriculum Vitae
- PhilGEPS Registration Number
- Income/Business Tax Return, for ABCs above P500k

for Highly Technical Consultant

- Professional License/Curriculum Vitae
- PhilGEPS Registration Number

for Small Value Procurement

- Mayor's/Business Permit
- Professional License/Curriculum Vitae
- PhilGEPS Registration Number
- Income/Business Tax Return



<ul style="list-style-type: none"> Omnibus Sworn Statement 	
<u>Additional Requirements for:</u> <u>Consulting Services</u>	
Letter Request for Payment from the Consultant (1 original, 1 copy)	Client
Progress/Final Billing Statement (1 original, 1 copy)	Client
Certificate of Completion and Acceptance (for final billing)	Procuring Office/Department of the LGU
Approved Consultancy Progress/Final Reports, and/or Output required under the contract (1 original, 1 copy)	Client
Curriculum Vitae of the Consultants and Staff (2 certified copies)	Client or <i>if submitted during bidding</i> , Administrator's Office - BAC Secretariat
Approved Manning schedule indicating the names and positions of the consultants and staff and the extent of their participation in the project (2 certified copies)	Client or <i>if submitted during bidding</i> , Administrator's Office - BAC Secretariat
Contract of Infrastructure Projects subject of Project Management Consultancy Services, as applicable (2 certified copies)	Client or <i>if submitted during bidding</i> , Administrator's Office - BAC Secretariat
Terms of Reference, if not included in the Contract (1 original, 1 copy)	Administrator's Office - BAC Secretariat
If not in the Terms of Reference, Appropriate approved document(s) indicating the Expected Output or Deliverables (1 original, 1 copy)	Administrator's Office - BAC Secretariat
<u>Other Services (Security, Appraiser, Survey Training, Project/Program based, Other Contracts of Service)</u>	
Progress/Final Billing Statement (1 original, 1 copy), as applicable	Client
Certificate of Completion/Services Rendered (1 original, 1 copy)	Procuring/Implementing Office
Approved Progress/Final Reports, and/or Output required under the contract (1 original, 1 copy)	Client
Approved Manning schedule of Staff, as applicable, <i>if not included in the Contract or the Terms of Reference</i> (2 certified copies)	Client or <i>if submitted during procurement</i> Administrator's Office - BAC Secretariat
Terms of Reference, <i>if not included in the Contract</i> (2 certified)	Client or <i>if submitted during procurement</i>



copies)		Administrator's Office - BAC Secretariat		
Approved Activity Brief and Budget Proposal, as applicable (1 original, 1 copy)		Project Implementing Office		
Approved Activity Brief and Budget Proposal, as applicable (1 original, 1 copy) or Ordinance/Resolution, as applicable (first billing) (2 certified copies)		Implementing Office		
Work Outline/Plan for periodic events, if applicable (1 original, 1 copy)		Implementing Office		
Professional License (2 copies) /Curriculum Vitae/ Resume/Portfolio (1 original, 1 copy)		Client		
INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES (Annex B-1, 2, or 3) (first billing or once in within the contract year) (1 original, 1 copy)		BIR		
Such other requirements deemed necessary to support and/or establish validity of claim				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Stage 1: Pre-Audit of Voucher or Payroll				
<p>1. After performance of service, serve the Billing Statement with necessary supporting documents (<i>i.e. Accomplishment Report, proof of output/rendition of service</i>) to the Procuring Office of the LGU;</p> <p>1.1 Focal personnel of</p>	<p>2. OCA-Receiving 1 receives the voucher/payroll and partially checks the attachments;</p> <p>2.1 Track as "In" in the system and line up at assigned auditor's tray for pre-audit (proceed to step 3);</p> <p>2.2 If attachments are substantially incomplete,</p>	None	45 Minutes	<i>Admin. Officer V</i> Office of the City Accountant



<p>the Procuring Office collates all necessary supporting documents (<i>those required from client, the BAC Office, and the procuring office</i>), prepares Disbursement Voucher/ Payroll, and submits all documents to the Office of the City Accountant (OCA) – Receiving 1</p>	<p>immediately return all documents to the procuring office (repeat step 1.1 and 2)</p>			
	<p>3. Auditor assesses all documents for completeness, veracity, and propriety, including correctness of amount claimed;</p> <p>3.1 If complete and substantially compliant, stamp and sign “Allowed in Audit” on the voucher/payroll and forward to JEver (proceed to step 8);</p> <p>3.2 In case of lacking/</p>	<p>None</p>	<p>5 Working Days</p>	<p><i>Admin. Officer V</i> Office of the City Accountant</p>



	insubstantial supporting documents/ corrections, issue Return Notes and forward documents to Receiving 1;			
	4. Receiving 1 calls procuring/implementing office and releases documents with the Return Notes;	None	15 Minutes	<i>Admin. Officer V Office of the City Accountant</i>
	■ Upon receipt of the documents, procuring/implementing office complies with the Return Notes remarks and inform client of any document requiring compliance from his/her end;			<i>Implementing Office</i>
5. Client submits compliance document(s) to the procuring office; Once all remarks are complied with, procuring office resubmits all documents to OCA – Receiving 1;	6. Receiving 1 receives the documents, record receipt in the tracking system, and forward to auditor;	None	15 Minutes	<i>Admin. Officer V Office of the City Accountant</i>
	7. Auditor reviews resubmitted documents;	None	3 Days <i>*time repeats to</i>	<i>Admin. Officer V Office of the City Accountant</i>



	<p>7.1 If complete and substantially compliant, stamp and sign "Allowed in Audit" on the voucher/payroll and forward to JEver (proceed to step 8);</p> <p>7.2 If documents remain non-compliant/non-substantial, re-issue Return Notes and forward documents to Receiving 1 (repeat steps 4-7);</p>		<i>run in case of returns.</i>	
	8. JEver records the transaction in the Books of Accounts of the City (prepare Journal Entry Voucher-JEV), and forward to City Accountant for approval;	None	2 Hours	<i>Accountant III</i> Office of the City Accountant
	<p>9. City Accountant reviews Disbursement Voucher and supporting documents;</p> <p>9.1 If City Accountant</p>	None	4 Hours	<i>City Accountant</i> Office of the City Accountant



	<p>finds non-substantial compliance, issues return notes and forward either to auditor, JEver, or receiving (repeat the necessary steps applicable);</p> <p>9.2 In case of changes in the CAFOA, track OUT to City Budget Office for adjustment;</p> <p>9.3 For substantial compliance, approve and sign Box B of the Disbursement Voucher (new form);</p> <p>10. Assistant tracks in the system as "Approved" and passes to releasing;</p>			
	<p>11. Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;</p>	<p>None</p>	<p>30 Minutes</p>	<p><i>City Accountant</i> Office of the City Accountant</p>



	<ul style="list-style-type: none"> ■ Documents are processed at the CITY TREASURER'S OFFICE & ADMINISTRATOR'S OFFICE for Disbursement Voucher Approval ■ Documents are returned to the CITY TREASURER'S OFFICE for: <ul style="list-style-type: none"> ■ Cash Advance Voucher preparation, if payroll (proceed to Stage 2, Step 12); ■ check preparation and issuance, if Voucher (proceed to Stage 3, Step 17); 	None		<p style="text-align: center;"><i>City Treasurer</i> Office of the City Treasurer</p> <p style="text-align: center;"><i>City Administrator</i> City Administrator's Office</p> <p style="text-align: center;"><i>City Treasurer</i> Office of the City Treasurer</p>
Stage 2: Pre-Audit - Cash Advance Voucher for Payrolls				
	12. OCA Receiving 1 records receipt of the CA Voucher together with the payroll bundle and pass the docs to auditor;	None	15 Minutes	<i>Accountant III</i> Office of the City Accountant



	<p>13. auditor reviews the data in the CAVoucher against the payrolls in the bundle;</p> <p>13.1 If all is ok, stamp and sign “allowed in audit” on the voucher and forward documents to JEVER (proceed to step 14);</p> <p>a. If with lacking attachments, require compliance from the City Treasurer’s Office (repeat step 12 once complied);</p>	None	1 Hour	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>14. JEVER prepares JEV entry, countersigns the voucher, and forwards all documents to the City Accountant for approval;</p>	None	1 Hour	<p><i>Accountant III</i> Office of the City Accountant</p>



	15. City Accountant reviews the CA Voucher and, approves and signs Box B of the CA Voucher (new form)	None	1 Hour	<i>City Accountant</i> Office of the City Accountant
	16. Releasing tracks “for release” in the system and forward to the City Treasurer’s Office & City Administrator’s Office for CA Voucher Approval;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
Stage 3: Accountant’s Advice of Check Disbursements				
	<ul style="list-style-type: none"> ▪ From the City Administrator’s Office, the documents are re-forwarded to the City Treasurer’s Office for check issuance and Accountant’s Advice preparation ; 			
	17. OCA - Check Receiving reviews the check details against the Accountant’s Advice in the system and the Amount allowed in audit as reflected in the voucher; a. If with	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant



	<p>corrections, return to City Treasurer's Office;</p> <p>b. If ok, print the Advice and forward to review section;</p>			
	<p>18. Advice Reviewer re-checks the Accountant's Advice and Check;</p> <p>a. If with corrections, return to check receiving to repeat step 17;</p> <p>b. If no corrections, forward the Check and Disbursement Vouchers to the respective</p>	<p>None</p>	<p>30 Minutes</p>	<p><i>Accountant III</i> Office of the City Accountant</p>



	JEVers, countersign the Advice and forward to Accountant III;			
	19. JEVER inputs the check number in the Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	20. Accountant III reviews the Advice and printed JEVs, adjust/disapprove if necessary (<i>repeat steps 18 &/or 19 if disapproved</i>) or approve the JEV entry in the IPSAS system, countersign the approval portion of the JEV hardcopy, and forward to the City Accountant;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	21. City Accountant signs the Accountant's Advice and forwards to releasing;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
	22. Releasing team			



	records data in logbook and forwards check and supporting documents to City Administrator's Office;	None	15 Minutes	City Accountant Office of the City Accountant
	23. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank	None		City Accountant Office of the City Accountant
24. Claim Check or Cash at the City Treasurer's Office Window 16 (Check) or Windows 17-22 (Cash)	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check or cash releasing. 	None		City Administrator City Administrator's Office City Treasurer Office of the City Treasurer
	TOTAL – Stage 1:		8 Days, 7 Hours, 45 Minutes	
	TOTAL – Stage 2:	None	3 Hours, 45 Minutes	
	TOTAL – Stage 3:		2 Hours, 45 Minutes	

Pre-Audit - Billing for the Performance of Consultancy &/or Service Contracts - qualified for multi-stage processing.



4. PRE-AUDIT – PAYMENT OF WAGES TO JOB ORDER WORKERS

Payroll and attachments for the payment of wages to Job Order Workers are pre-audited in order to determine completeness of supporting documents and verify the validity and correctness of the amount claimed per Job Order prior to payment, as well as to record the transaction in the City's books of accounts.

Office Or Division:	General Accounting and Auditing Services
Classification:	G2C – Government to Citizen
Type Of Transaction:	Highly Technical
Who May Avail:	Individuals with a valid Job Order Contract/Appointment with the LGU
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Summary List (1)	Accounting Office – Receiving 1
CAFOA (6 copies)/FURS (4 copies)	Assigned Department/Office
Payroll (6 original)	HRMO
Daily Time Record(DTR) (1 original, 1 carbon copy)	HRMO
Office Order/ Work Matrix of official work hours/schedule (1 original, 1 copy or 2 certified copies)	Department/Office
Duly signed Job Order Appointment (2 certified copies)	HRMO
Quantified Accomplishment Report for the period (1 original, 1 copy)	Payee
<i>Supporting Documents for absence of log time in the DTR, as applicable:</i>	
City Mayor/Administrator's Office Order for biometrics exemption (2 certified copies)	CMO/CITY ADMINISTRATOR'S OFFICE
Approved Work From Home Order (COVID-19 related quarantine) (1 original, 1 copy)	HRMO
Work From Home period Accomplishment Report (1 original, 1 copy)	PAYEE
IT Certification (bio machine out of order) (2 certified copies)	IT Division
Daily Station logbook / Field Logbook / IT issued Raw Data (2 certified copies)	DEPARTMENT/OFFICE
Office Order/Notice of Meeting w/ written order to attend/Pass Slip/Locator's Slip for out-of-office assignment(s) during work hours (2 certified copies)	CMO/CITY ADMINISTRATOR'S OFFICE



Certificate of Appearance or Participation/Attendance (1 original, 1 copy or 2 certified copies)		SPONSORING/INVITING/VISITED AGENCY/INSTITUTION/OFFICE			
Justification explaining reason for failure to log (signed by the employee and approved by the Head) (1 original, 1 copy)		PAYEE			
Additional Documents for Additional Services Rendered over and above regular work hours:					
Additional Services Office Order (1 original, 1 copy)		HRMO			
Pre-Audited copy of DTR for regular work days with additional data on the additional hours rendered (2 certified copies)		OFFICE OF THE CITY ACCOUNTANT (Secure after pre-audit)			
IT Raw Data reflecting additional services log hours (1 original, 1 copy)		IT Division			
Individual Quantified Accomplishment Report (1 original, 1 copy)		Payee			
CLIENT STEPS		AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
STAGE 1: Document Pre-Audit and Payroll Approval					
<p>1. Individual client payee submits to the Department/Office focal person all supporting documents necessary for his/her claim.</p> <p>Corresponding Department/Office focal personnel collates the DTR and supporting documents, claims the payroll and CAFOA from the HRM Office, and submits all documents to the City Budget Office;</p>		<ul style="list-style-type: none"> ▪ City Budget Office processes and approves the CAFOA and forwards all documents to OCA-Receiving 1 			
		2. OCA-Receiving 1 receives the	None	45 Minutes	<i>City Accountant</i> Office of the City



	<p>documents and partially checks the attachments;</p> <p>a. Track as “In” in the system and line up at assigned auditor’s tray for pre-audit (proceed to step 3);</p> <p>b. If attachments are substantially incomplete, immediately return all documents to the office liaison (repeat step 1);</p>			Accountant
	<p>3. Auditor assesses all documents for completeness, veracity and correctness of amount claimed;</p> <p>a. If complete and substantially compliant, stamp and sign “Allowed in Audit” on the voucher and forward to Indexing (step 8);</p>	None	5 Working Days	Admin. Officer V Office of the City Accountant



	b. If with lacking/ non-substantial supporting documents/ corrections, issue Return Notes and forward documents to Receiving 1;			
	4. Receiving 1 calls Department/Office liaison and returns the documents with the Return and/or Correction Notes;	None	15 Minutes	<i>Admin. Officer V Office of the City Accountant</i>
5. Client submits compliance document(s) to the office liaison, who then resubmits all documents back to OCA Receiving 1;	6. OCA-Receiving 1 records the resubmission in the tracking system, tracks and forward the document to the auditor;	None	15 Minutes	<i>Admin. Officer V Office of the City Accountant</i>
	7. Auditor reviews the document, including assessment of compliance with Return Notes; a. If complete and substantially compliant, stamp and sign "Allowed in Audit" on the	None	3 Days <i>*time repeats to run in case of returns.</i>	<i>Admin. Officer V Office of the City Accountant</i>



	<p>voucher and forward to Indexing (go to step 8);</p> <p>b. If documents remains non-compliant/ non-substantial, re-issue Return Notes and forward documents to Receiving 1 (repeat steps 4-7);</p>			
	<p>8. Indexer verifies and posts data in the JO Payroll System;</p> <p>a. If all data are correct, post the system data to confirm, stamp and sign the payroll, and forward all documents to the City Accountant for approval (proceed to step 11);</p> <p>b. If payroll data has discrepancies, issue Correction Notes for HRMO and pass</p>	None	<p>3 Hours</p> <p><i>*time repeats to run in case of return.</i></p>	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>documents to Receiving 1 for return (step 9);</p> <p>c. If CAFOA amount is inconsistent with the gross amount in the data, issue corrections notes for City Budget Office and pass documents to Receiving 1 (step 9);</p> <p>d. Ensure correction of amount allowed in audit by the auditor, if necessary;</p>			
	<p>9. Receiving 1 tracks in the system as "OUT" to and returns documents to HRMO or the City Budget Office for correction;</p>	None	15 Minutes	<p><i>Admin. Officer V</i> Office of the City Accountant</p>
	<p>■ HRMO or City Budget Office personnel corrects or updates the affected document (payroll or CAFOA), and returns documents to OCA</p>			



	Receiving 1;			
	<p>10. OCA-Receiving 1 records the resubmission in the tracking system, tracks and forwards the documents to:</p> <p>a. back to Indexing if from HRMO (repeat step 8);</p> <p>b. To the City Accountant if from CBO (step 11);</p>	None	15 Minutes	<p><i>Admin. Officer V</i> Office of the City Accountant</p>
	<p>11. City Accountant reviews and the approves the Payroll;</p> <p>a. If City Accountant finds non-substantial compliance, issues return notes and forward either to auditor, indexer, or receiving (repeat the necessary steps applicable);</p> <p>b. In case of changes in the</p>	None	4 Hours	<p><i>City Accountant</i> Office of the City Accountant</p>



	<p>CAFOA, track OUT to City Budget Office for adjustment prior to approval;</p> <p>c. For substantial compliance, approve and sign Box B of the payroll (new form);</p> <p>d. Update the tracking as "Approved" and forward to releasing;</p>			
	<p>12. Releasing tracks "OUT to CTO" in the system and forwards documents to the City Treasurer's Office;</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<p>Documents are further processed for Payroll Approval at the:</p> <ul style="list-style-type: none"> ■ CITY TREASURER'S OFFICE (CTO), <i>and</i> ■ OFFICE OF THE CITY ADMINISTRATOR 			<p><i>City Treasurer</i> Office of the City Treasurer</p> <p><i>City Administrator</i> City Administrator's</p>



	(OCAAd)			Office
Stage 2: Pre-Audit - Cash Advance Voucher for Payrolls				
	<ul style="list-style-type: none"> ■ THE CITY TREASURER'S OFFICE personnel prepares the Cash Advance Voucher for Payrolls 			City Treasurer's Office
	13. OCA Receiving 1 records receipt of the CA Voucher together with the payroll bundle and pass the docs to auditor;	None	15 Minutes	<i>Accountant III</i> Office of the City Accountant
	14. auditor reviews the data in the CAVoucher against the payrolls in the bundle; <ul style="list-style-type: none"> a. If all is ok, stamp and sign "allowed in audit" on the voucher and forward documents to JEVER (proceed to step 15); b. If with lacking attachments, require compliance from 	None	1 Hour	<i>Accountant III</i> Office of the City Accountant



	the City Treasurer's Office (repeat step 13 once complied);			
	15. JEV prepares JEV entry, countersigns the voucher, and forwards all documents to the City Accountant for approval;	None	1 Hour	<i>Accountant III</i> Office of the City Accountant
	16. City Accountant reviews the CA Voucher and, approves and signs Box B of the CA Voucher (new form)	None	1 Hour	<i>City Accountant</i> Office of the City Accountant
	17. Releasing tracks "for release" in the system and forward to the City Treasurer's Office & City Administrator's Office for CA Voucher Approval;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
Stage 3: Accountant's Advice of Check Disbursements				
	<ul style="list-style-type: none"> ■ From the City Administrator's Office, the documents are re-forwarded to the City Treasurer's Office for check issuance and Accountant's Advice preparation ; 			



	<p>18. OCA - Check Receiving reviews the check details against the Accountant's Advice in the system and the Amount allowed in audit as reflected in the voucher;</p> <p>a. If with corrections, return to City Treasurer's Office;</p> <p>b. If ok, print the Advice and forward to review section;</p>	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	<p>19. Advice Reviewer re-checks the Accountant's Advice and Check;</p> <p>a. If with corrections, return to check receiving (go back to step 18);</p> <p>b. If no corrections, forward the Check and Disbursement Vouchers to the respective JEVers, countersign the</p>	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant



	Advice and forward to Accountant III;			
	20. JEVER inputs the check number in the Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	21. Accountant III reviews the Advice and printed JEVs, adjust/disapprove if necessary (<i>repeat steps 18 &/or 19 if disapproved</i>) or countersign the approval portion of the JEV hardcopy, and forward to the City Accountant;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	22. City Accountant reviews the Accountant's Advice, disapproves if necessary (<i>repeat steps 18 &/or 19 if disapproved</i>) or signs the Advice and forwards to releasing;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
	23. Releasing team records data in the logbook and forwards	None	15 Minutes	<i>City Accountant</i> Office of the City Accountant



	check and supporting documents to City Administrator's Office;			
	24. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank	None		City Accountant Office of the City Accountant
	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check or cash releasing. 	None		City Administrator City Administrator's Office City Treasurer Office of the City Treasurer
25. Client claims cash at the City Treasurer's Office Windows 17-22				
	TOTAL – Stage 1:		9 Days, 1 Hour, 15 Minutes	
	TOTAL – Stage 2:	None	3 Hours, 45 Minutes	
	TOTAL – Stage 3:		2 Hours, 45 Minutes	

Pre-Audit – Payment of Wages to Job Order Workers - qualified for multi-stage processing.



Office of the City Accountant
External &/or Internal Services



1. RECORDS - RELEASE OF OFFICIAL DOCUMENTS/CERTIFICATE OF OFFICIAL RECORDS

Request for certified true copies of official documents with records kept in this office or certifications of official records is processed in compliance with City Ordinance no. 053, series of 2021.

Office Or Division:	General Accounting and Auditing Services Barangay Accounting Services			
Classification:	Simple to Complex			
Type Of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity G2G – Government to Government (NGA/LGU)			
Who May Avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Letter request, <i>as applicable</i> (1 original, 1 copy)		Client		
Filled-up FOI Form (2)		Public Affairs and Information Assistance Office		
Valid ID of Requestor (2 copies)		Client		
Valid ID of Authorized Representative (2 copies)		Client		
Proof of Authority of Representative (1 original, 1 copy)		Client		
Official Receipt for payment of applicable fees (1 copy)		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client secures 2 copies of the FOI form from the Public Affairs and Information Assistance Office (PAIAO), fills up the forms, and submits the forms to OCA FOI Receiving Officer;	2. OCA FOI Receiving Officer: 1.1 reviews the request form, data requested, verify ID and authority of representative (if applicable); 1.2 stamps "Received" the Request Form	None	30 minutes	<i>FOI Receiving Officer</i>



	<p>Page and return the claim stub to requestor;</p> <p>1.3 Forwards the request form to the Head of Office/ Supervising Officer for approval;</p>			
	<p>2. Head of Office/ Supervising Officer assess the request, ticks “approve” or “disapproved” box based on assessment, forwards the form to the appropriate section/team;</p>	None	30 minutes	<i>City Accountant</i>
	<p>3. Appropriate section/team determines the availability of the documents and the fees to be paid, and prepares the documents or certification requested;</p>	None	15 Days	<i>City Accountant</i>
	<p>4. FOI Receiving Officer informs the requestor of the approval/denial of the request;</p>	None	30 minutes	<i>FOI Receiving Officer</i>
<p>5. Client/representative retrieves the</p>	<p>6. FOI Receiving Officer releases the form to</p>	None	30 minutes	<i>FOI Receiving Officer</i>



<p>approved/denied FOI form from FOI Receiving Officer;</p>	<p>the requestor; 6.1 If approved, instructs the requestor to pay the required fees at the City Treasurer's Office</p>			
<p>7. Pay the fees based on the data indicated in the 2nd page of the FOI form at the City Treasurer's Office payment window.</p>		<p><u>Photocopy:</u> Long: ₱5/page A4/Short: ₱3/page <u>Printing:</u> ₱10/page <u>Certification:</u> 1st copy: ₱50/page Succeeding copies: ₱10/page</p>		<p><i>City Treasurer's Office</i></p>
<p>8. Return the FOI Form to the OCA FOI Receiving Officer together with the Official Receipt and claim the requested documents.</p>	<p>9. FOI Receiving Officer fills in the bottom portion of page 2 of the FOI form, release the requested documents to the requestor, record data in the FOI Registry, and keeps the FOI form copy,</p>	<p>None</p>	<p>30 Minutes</p>	<p><i>FOI Receiving Officer</i></p>



TOTAL	<u>Photocopy</u> Long: ₱5/page A4/Short: ₱3/page <u>Printing</u> ₱10/page <u>Certification</u> 1st copy: ₱50/page Succeeding copies: ₱10/page	15 Days, 2 Hours, 30 Minutes	
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2. PRE-AUDIT - HONORARIA

Payment of honoraria to Resource Speakers/Trainers/Facilitators/Coordinators for services rendered during LGU sponsored seminars/trainings/workshops are pre-audited to assess completeness of supporting documents, existence of appropriation, validity and propriety of claim.

Office Or Division:	General Accounting and Auditing Services
Classification:	Highly Technical
Type Of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity G2G – Government to Government (NGA/LGU)
Who May Avail:	Confirmed Resource Speakers/Trainers/Facilitators/Coordinators
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Summary List of Requirements (1)	Accounting Office – Receiving Section 1
CAFOA (6) /FURs (4)	Implementing Office
Disbursement Voucher, <i>if single payee</i> (4) / Payroll, <i>if more than 2 payees</i> (6)	Implementing Office
<u>Training/Workshop Speaker/ Facilitator/Coordinator</u>	
Approved Activity Brief/Training Design with Budget Proposal/ Program of Activities (1 original, 1 copy)	Implementing Office
Invitation and Confirmation (1 original, 1 copy)	Implementing Office
Curriculum Vitae/Resume/Portfolio (1 original, 1 copy)	Client
Talk/Training outline/Course Syllabus of Lecturer (1 original, 1 copy)	Client
Program of Activity (1 original, 1 copy)	Implementing Office
Certificate of Activity Completion (1 original, 1 copy)	Implementing Office
Photos of Actual Event/Performance (2 colored copies)	Implementing Office
Office Order/Authority to Lecture (<i>if invitee is the gov't. office/agency</i>) (2 certified copies)	Client
Computation basis for the amount of honoraria, as necessary	Implementing Office/Client
Purchase Request (<i>business entity</i>) (1 original, 1 copy)	BAC Secretariat
Purchase Order (<i>business entity</i>) (1 original, 1 copy)	BAC Secretariat



BAC Resolution (<i>business entity</i>) (1 original, 1 copy)		BAC Secretariat			
Relevant BAC/Procurement Documents (<i>business entity</i>) (1 original, 1 copy)		BAC Secretariat			
<u>Council Members</u>					
Ordinance/Special Law authorizing the payment of honorarium (2 certified copies)		Implementing Office			
Order creating the composition and designating the council members (2 certified copies)		Implementing Office			
Notice of Meeting (1 original, 1 copy)		Client - payee			
Minutes/ narrative report of meeting and Attendance sheet as certified by the Board Secretary (2 certified copies)		Implementing Office			
Attendance Sheet		Implementing Office			
<u>BAC Members</u>					
Order creating and designating the BAC composition and authorizing the members to collect honoraria (2 certified copies)		BAC Secretariat			
Minutes of BAC meeting (2 certified copies)		BAC Secretariat			
Notice of Award to winning bidder of procurement activity being claimed (2 certified copies)		BAC Secretariat			
Certification that the procurement involves competitive bidding (1 original, 1 copy)		BAC Secretariat			
Attendance Sheet listing names of attendees to the BAC meeting (2 certified copies)		BAC Secretariat			
All other requirements deemed necessary to establish reasonableness and/or validity of grant (2 sets)		Implementing Office/Client			
CLIENT STEPS		AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Stage 1: Pre-Audit of Voucher or Payroll					
1. Client-Citizen/Business Entity submits required attachments (with billing		2. OCA-Receiving 1 receives the voucher/payroll and	None	30 Minutes	Supervising Admin. Officer Office of the City



<p>statement if business entity) to the implementing office, then implementing office collates all supporting documents and submits to OCA-Receiving 1;</p>	<p>partially checks the attachments;</p> <p>2.1 Track as “In” in the system and line up at assigned auditor’s tray for pre-audit (proceed to step 3);</p> <p>2.2 If attachments are substantially incomplete, immediately return all documents to the implementing office (repeat steps 1 and 2);</p>			<p>Accountant</p>
	<p>3. Auditor assesses all documents for completeness, veracity, and propriety, including correctness of amount claimed;</p> <p>3.1 If complete and substantially compliant, stamp and sign “Allowed in Audit” on the voucher/payroll and forwards to JEV (proceed to</p>	<p>None</p>	<p>5 Days</p>	<p><i>Supervising Admin. Officer</i> Office of the City Accountant</p>



	<p>step 8);</p> <p>3.2 In case of lacking/insubstantial supporting documents/corrections, issue Return Notes and forward documents to Receiving 1;</p>			
	<p>4. Receiving 1 calls procuring/implementing office and releases documents with the Return Notes;</p>	None	15 Minutes	<p><i>Supervising Admin. Officer</i> Office of the City Accountant</p>
<p>5. Upon receipt of the documents, procuring/implementing office complies with the Return Notes remarks and inform client of any document requiring compliance from his/her end;</p> <p>Client submits compliance document(s) to the procuring office;</p> <p>Once all remarks are complied with, procuring office resubmits all</p>	<p>6. Receiving 1 receives the documents, records receipt in the tracking system, and forwards to auditor;</p>	None	15 Minutes	<p><i>Supervising Admin. Officer</i> Office of the City Accountant</p>



documents to OCA – Receiving 1;				
	<p>7. Auditor re-assess resubmitted documents;</p> <p>7.1 If complete and substantially compliant, stamp and sign “Allowed in Audit” on the voucher/payroll and forward to JEVER (proceed to step 8);</p> <p>7.2 If documents remain non-compliant/non-substantial, re-issue Return Notes and forward documents to Receiving 1 (repeat steps 4-7);</p>	None	<p>3 Days</p> <p><i>*time repeats to run in case of returns.</i></p>	<p><i>Supervising Admin. Officer</i> Office of the City Accountant</p>
	<p>8. JEVER records the transaction in the Books of Accounts of the City (prepare Journal Entry Voucher-JEV), and</p>	None	2 Hours	<p><i>Accountant III</i> Office of the City Accountant</p>



	forwards to City Accountant for approval;			
	<p>9. City Accountant reviews Disbursement Voucher and supporting documents;</p> <p>9.1 If City Accountant finds non-substantial compliance, issues return notes and forward either to auditor, JEver, or receiving (repeat the necessary steps applicable);</p> <p>9.2 In case of changes in the CAFOA, track OUT to City Budget Office for adjustment;</p> <p>9.3 For substantial compliance, approve and sign Box B of the Disbursement</p>	None	4 Hours	<p><i>City Accountant</i> Office of the City Accountant</p>



	Voucher (new form);			
	10. Assistant tracks in the system as “Approved” and passes to releasing;			
	11. Releasing tracks “OUT to CTO” in the system and forward documents to the City Treasurer’s Office;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
	<ul style="list-style-type: none"> ■ Documents are processed at the CITY TREASURER’S OFFICE & ADMINISTRATOR’S OFFICE for Disbursement Voucher Approval ■ Documents are returned to the CITY TREASURER’S OFFICE for: <ul style="list-style-type: none"> ■ Cash Advance Voucher preparation, <i>if payroll</i> (proceed to step 12); ■ check preparation 			<i>City Treasurer</i> Office of the City Treasurer <i>City Administrator</i> City Administrator’s Office <i>City Treasurer</i> Office of the City Treasurer



	and issuance, <i>if Disbursement Voucher or Cash Advance Voucher</i> (proceed to step 17);			
Stage 2: Pre-Audit - Cash Advance Voucher for Payrolls				
	12. OCA Receiving 1 records receipt of the CAVoucher together with the payroll bundle and pass the docs to auditor;	None	15 Minutes	<i>Accountant III</i> Office of the City Accountant
	13. Auditor reviews the data in the CAVoucher against the payrolls in the bundle; 13.1 If all is ok, stamp and sign "allowed in audit" on the voucher and forward documents to JEver (proceed to step 14); 13.2 If with lacking attachments, require compliance from the City Treasurer's Office (repeat step 12 once complied);	None	1 Hour	<i>Accountant III</i> Office of the City Accountant



	14. JEVER prepares JEV entry, countersigns the voucher, and forwards all documents to the City Accountant for approval;	None	1 Hour	<i>Accountant III</i> Office of the City Accountant
	15. City Accountant reviews the CA Voucher and, approves and signs Box B of the CA Voucher (new form)	None	1 Hour	<i>City Accountant</i> Office of the City Accountant
	16. Releasing tracks “for release” in the system and forward to the City Treasurer’s Office & City Administrator’s Office for CA Voucher Approval;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
Stage 3: Accountant’s Advice of Check Disbursements				
	■ From the City Administrator’s Office, the documents are re-forwarded to the City Treasurer’s Office for check issuance and Accountant’s Advice preparation;			
	17. OCA - Check Receiving reviews the check details against the	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant



	<p>Accountant's Advice in the system and the Amount allowed in audit as reflected in the voucher;</p> <p>17.1 If with corrections, return to City Treasurer's Office;</p> <p>17.2 If ok, print the Advice and forward to review section;</p>			
	<p>18. Advice Reviewer re-checks the Accountant's Advice and Check;</p> <p>18.1 If with corrections, return to check receiving to repeat step 17;</p> <p>18.2 If no corrections, forward the Check and Disbursement Vouchers to the respective JEVers, countersign the Advice and forward to Accountant III;</p>	None	30 Minutes	Accountant III Office of the City Accountant
	<p>19. JEVER inputs the check number in the</p>	None	30 Minutes	Accountant III Office of the City



	Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;			Accountant
	20. Accountant III reviews the Advice and printed JEVs, adjust/disapprove if necessary (<i>repeat steps 18 &/or 19 if disapproved</i>) or approve the JEV entry in the IPSAS system, countersign the approval portion of the JEV hardcopy, and forward to the City Accountant;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	21. City Accountant signs the Accountant's Advise and forwards to releasing;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
	22. Releasing team records data in logbook and forwards check and supporting documents to City Administrator's Office;	None	15 Minutes	<i>City Accountant</i> Office of the City Accountant
	23. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours	None		<i>City Accountant</i> Office of the City Accountant



	and transmit to the Bank			
	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check releasing. 	None		<p><i>City Administrator</i> City Administrator's Office</p> <p><i>City Treasurer</i> Office of the City Treasurer</p>
24. Claim Check (Window 16) or Cash (Windows 17-22) at the City Treasurer's Office				
	TOTAL – Stage 1:		8 Days, 7 Hours, 30 Minutes	
	TOTAL – Stage 2:	None	3 Hours, 45 Minutes	
	TOTAL – Stage 3		2 Hours, 45 Minutes	

Pre-Audit - Honoraria - qualified for multi-stage processing.



**Office of the City Accountant
Internal Services**



1. PRE-AUDIT - SALARIES/WAGES AND PERSONNEL BENEFITS

Payroll and attachments for the payment of Salaries/Wages and Personnel Benefits (overtime pay, hazard pay, subsistence allowance, bonuses, et.) are pre-audited in order to determine completeness of supporting documents and verify the validity and correctness of the amount claimed per personnel prior to payment, as well as to record the transaction in the City's books of accounts.

Office Or Division:	General Accounting and Auditing Services		
Classification:	G2G – Government to Government		
Type Of Transaction:	Highly Technical		
Who May Avail:	All duly elected and appointed LGU Officers and Employees		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Summary List (1)		Accounting Office – Receiving 1	
CAFOA (6 copies)/FURS (4 copies)		Department/Office	
Payroll (4 original)		HRMO	
Report of Undertime, Tardiness, and Leave (UTL) (2 original)		Department/Office	
Daily Time Record(DTR) (1 original, 1 carbon copy)		HRMO	
Office Order/ Work Matrix of official work hours/schedule (1 original, 1 copy or 2 certified copies)		Department/Office	
Add'l for Casual employees:			
Duly signed appointment (casual) (2 certified copies)		HRMO	
Quantified Accomplishment Report for the period (1 original, 1 copy)		Payee	
Add'l for 1st Claim: New/New Transfers, Promotion, Reappointment, Step Increment, Salary Adjustment, as applicable:			
Duly signed Appointment (regular) (2 cert copies)		HRMO	
Assignment/Detail Order, if applicable (2 cert copies)		CITY MAYOR'S OFFICE/HRMO	
Oath of Office (2 cert copies)		HRMO	
Certificate of Assumption (1 original, 1 copy)		HRMO	
SALN (regular) (1 original, 1 copy)		PAYEE	
Pre-Audited Disbursement Voucher/Payroll &/or Chief Accountant's Certification of last salary from previous office (for transfers from another government agency) (1		FORMER AGENCY	



original, 1 copy)	
NOSI (regular) (2 cert copies)	HRMO
NOSA (regular) (2 cert copies)	HRMO
Supporting Documents for absence of log time in the DTR, as applicable:	
City Mayor/Administrator's Office Order for biometrics exemption (2 certified copies)	CMO/CITY ADMINISTRATOR'S OFFICE
Approved Leave Application/Certificate of Overtime Credits/Quarantine Leave/Work From Home Order (1 original, 1 copy)	HRMO
Work From Home period Accomplishment Report (1 original, 1 copy)	PAYEE
IT Certification (bio machine out of order) (2 certified copies)	IT Division
Daily Station logbook / Field Logbook / IT issued Raw Data (2 certified copies)	DEPARTMENT/OFFICE
Travel Order/Office Order/Notice of Meeting w/ written order to attend/Pass Slip/Locator's Slip for out-of-office assignment(s) or official travel during work days (2 certified copies)	CMO/CITY ADMINISTRATOR'S OFFICE
Certificate of Appearance or Participation/Attendance (1 original, 1 copy or 2 certified copies)	SPONSORING/INVITING/VISITED AGENCY/INSTITUTION/OFFICE
Driver's Daily Trip Ticket (2 certified copies)	PAYEE
Justification explaining reason for failure to log (signed by the employee and approved by the Head) (1 original, 1 copy)	PAYEE
Additional Documents for Overtime:	
Overtime Office Order (1 original, 1 copy)	HRMO
Printed DTR (reflecting both regular work hours and overtime hours) (1 original, 1 copy)	Payee
Pre-Audited copy of DTR for regular work days (2 certified copies)	OFFICE OF THE CITY ACCOUNTANT (Secure after pre-audit)
IT Raw Data on Overtime attendance (1 original, 1 copy)	IT Division
Individual Quantified Overtime Accomplishment Report (1	Payee



original, 1 copy)				
Additional Documents for Hazard, Subsistence, PHW Benefits:				
Secretary of Health/LCE Certification (2 certified copies)		DOH/Employee's Department/Office		
Additional Documents for RATA:				
Certification for non-usage of Gov't Vehicle (1 original, 1 copy)		Department/Office		
All other documents necessary and qualified to establish validity of the claim (1 original, 1 copy or 2 certified copies)		Payee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
STAGE 1: Document Pre-Audit and Payroll Approval				
1. Individual client payee submits to the Department/Office focal person all supporting documents necessary for his/her claim.	<ul style="list-style-type: none"> ■ Corresponding Department/Office focal personnel collates the DTR and supporting documents, prepares Report of UTL, claims the payroll and CAFOA from the HRMOffice, and submits all documents to the City Budget Office; ■ City Budget Office processes and approves the CAFOA and forwards all documents to OCA-Receiving 1; 			Department / Office
				City Budget Office (CBO)
	2. OCA-Receiving 1 receives the documents and partially checks the attachments;	None	45 Minutes	<i>City Accountant</i> Office of the City Accountant



	<p>a. Track as “In” in the system and line up at assigned auditor’s tray for pre-audit;</p> <p>b. If attachments are substantially incomplete, immediately return all documents to the liaison (repeat step 1);</p>			
	<p>3. Auditor assesses all documents for completeness, veracity and correctness of amount claimed;</p> <p>a. If complete and substantially compliant, stamp “Allowed in Audit” on the voucher (<i>do not sign yet</i>) and forward to Indexing;</p> <p>b. If with lacking/ non-substantial supporting documents/ corrections, issue Return Notes and forward documents to Indexing;</p>	None	5 Days	<p><i>Admin. Officer V</i> Office of the City Accountant</p>



	<p>4. Indexer verifies the data in the Index of Employee Payments System as against the payroll entries;</p> <p>a. From 3.a, If all data are correct, confirm the system record, stamp and sign the payroll, generate Net Due and return all documents to the auditor for signature (proceed to step 10);</p> <p>b. From 3.a & 3.b, if data has corrections, issue Correction Notes for HRMO and pass documents to Receiving 1 for return (step 5);</p>	None	<p>2 Hours</p> <p><i>*time repeats to run in case of return.</i></p>	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>5. Receiving 1 calls Department/Office liaison and returns the documents with the Return and/or Correction Notes;</p>	None	15 Minutes	<p><i>Admin. Officer V</i> Office of the City Accountant</p>
<p>6. Client-employee submits compliance document(s) to the office liaison, who then resubmits all</p>	<p>7. OCA-Receiving 1 records the resubmission in the tracking system, tracks and forward the document to the auditor (step 8) or</p>	None	15 Minutes	<p><i>Admin. Officer V</i> Office of the City Accountant</p>



documents back to OCA Receiving 1;	the indexer (proceed to step 9), as applicable;			
	<p>8. Auditor re-assess the document, including compliance with Return Notes;</p> <p>a. If complete or substantially compliant and payroll is already stamped ok by indexing, stamp and sign "Allowed in Audit" on the voucher and forward to Indexing for Net Due printing (step 9);</p> <p>b. If documents remain non-compliant/ non-substantial, re-issue Return Notes and forward documents to Receiving 1 (repeat step 5);</p>	None	<p>4 Days</p> <p><i>*time repeats to run in case of returns.</i></p>	<p><i>Admin. Officer V</i> Office of the City Accountant</p>
	<p>9. Indexer reviews data</p> <p>a. If all data are correct, confirm the system record, stamp and sign the payroll, generate Net Due and pass documents to the</p>	None	<p>1 Hour</p> <p><i>*time repeats to run in case of return.</i></p>	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>auditor for signature (step 10);</p> <p>b. If data still has corrections, issue Correction Notes for HRMO and return documents to Receiving 1 (repeat step 5);</p> <p>c. From 8.a, confirm the system record, generate Net Due and pass documents to JEV section (proceed to step 11).</p>			
	10. Auditor fills up the Amount Allowed in Audit on the voucher, sign the same, and forward to JEV section for PPSAS recording;	None	30 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
	11. JEV records the transaction in the Books of Accounts of the City (prepare Journal Entry Voucher-JEV), and forwards to City Accountant for approval;	None	1 Hour	<i>Accountant III</i> Office of the City Accountant
	12. City Accountant reviews the Payroll and supporting documents;	None	4 Hours	<i>City Accountant</i> Office of the City Accountant



	<ul style="list-style-type: none"> a. If City Accountant finds non-substantial compliance, issues return notes and forward either to auditor, JEVER, or receiving (repeat the necessary steps applicable); b. In case of changes in the CAFOA, track OUT to City Budget Office for adjustment prior to approval; c. For substantial compliance, approve document and sign Box B of the payroll (new form); d. Update the tracking as "Approved" and forward to releasing; 			
	<p>13. Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>



	<p>Documents are further processed for Payroll Approval at the:</p> <ul style="list-style-type: none"> ■ CITY TREASURER'S OFFICE (CTO), and ■ OFFICE OF THE CITY ADMINISTRATOR (OCAAd) 			<p><i>City Treasurer</i> Office of the City Treasurer</p> <p><i>City Administrator</i> City Administrator's Office</p>
STAGE 2: Authority to Debit Account Processing				
	<ul style="list-style-type: none"> ■ Documents are returned from OCAAd to CTO for ADA preparation and issuance, and then forwarded to OCA-Receiving 1; 			<p><i>City Treasurer</i> Office of the City Treasurer</p>
	14. OCA Receiving 1 tracks in the system and forward to JEV section;	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>
	15. JEVER inputs the ADA number in the corresponding payroll JEVouchers, prints & signs the JEV, and forwards the documents to reviewer.	None	1 Hour	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>16. Accountant III reviews ADA and JEV details:</p> <p>a. Disapprove in PPSAS, if erroneous, for adjustment, or for correction and return to</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>JEVER (repeat step 14-15);</p> <p>b. If all is ok, countersign approval portion of the JEV, and forward to the City Accountant;</p>			
	<p>17. City Accountant reviews the documents;</p> <p>a. If ok, approve JEV entry in the IPSAS, sign the JEV as “approved”, and forward to releasing;</p> <p>b. If with corrections, disapproved JEV in the IPSAS, return documents to JEVER (step 15) or to Receiving 1 with return notes (step 14);</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<p>18. Releasing personnel records release in logbook and forwards ADA and supporting documents to the Office of the City Administrator;</p>	None	15 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<ul style="list-style-type: none"> ■ ADA is processed for approval and signature of the City Administrator ■ City Treasurer’s Office 	None		<p><i>City Administrator</i> City Administrator’s Office</p>



	personnel transmits the ADA to the corresponding bank, for the latter to complete the transfer of salaries/ benefits into the employees corresponding ATM accounts.			City Treasurer Office of the City Treasurer
Client-employee claims salary through ATM withdrawal.				
TOTAL – Stage 1:		None	9 Days, 2 Hours, & 15 Minutes	
TOTAL – Stage 2:			2 Hours & 45 Minutes	

Pre-Audit – Salaries/Wages and Personnel Benefits- qualified for multi-stage processing



2. PRE-AUDIT - TRAVEL/TRAINING ALLOWANCE

Payment for training and/or travelling allowances to LGU officers/employees authorized to travel on official business is pre-audited in order to assess the completeness of supporting documents, existence and sufficiency of appropriation, and the validity and propriety of claim.

Office Or Division:	General Accounting and Auditing Services	
Classification:	Highly Technical	
Type Of Transaction:	G2G – Government to Government (NGA/LGU)	
Who May Avail:	LGU officers/employees granted a valid Travel Order or authorized by management to undergo training on official business	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Summary list (1)	Office of the City Accountant – Receiving 1	
GF-CAFOA (6) or TF/TL -FURs (4)	Client	
Payroll/Disbursement Voucher (6)	Client	
Approved Travel Order (1 original, 1 copy)	Admin/HRMO	
Approved Travel Itinerary (1 original, 1 copy)	Client	
Letter Request for travel approval (1 original, 1 copy)	Head of Department/ Office	
HOST Invitation (2 certified copies)	Host/Sponsoring Agency/Office	
Certificate of Travel Completed (1 original, 1 copy)	Client	
Certificate of Appearance OR Certificate of Participation (1 original, 1 copy or 2 certified copies)	Host/Sponsoring Agency/Office	
Narrative Report/Training Summary Report (1 original, copy)	Client	
Flight Itinerary (1 original, 1 copy)	Client	
Driver's Trip Ticket (1 original, 1 copy)	Client	
Registration Receipt (1 original, 1 copy)	Client	
Paper/electronic plane tickets, boarding passes, boat and/or bus tickets (1 original, 1 copy)	Client	
Official Receipt for the payment of Registration, if any (1 original, 1 copy)		
Certification from inviting/sponsoring Government	Host/Sponsoring Agency/Office	



Agency as to the provision of meals and accommodation (1 original, 1 copy)	
Regional Accountant Certification of No Claim (NGAs) (1 original, 1 copy)	Host/Sponsoring Agency/Office
LCE Certification to claim Actual Accommodation Expense (1 original, 1 copy)	City Mayor's Office
Accommodation/Hotel Bill Office Receipt (<i>as applicable</i>) (1 original, 1 copy)	Client
<i>For Foreign Travel:</i>	
Copy of UNDP rate for DSA (2 copies)	Online sources
Document to show dollar peso exchange rate (2 copies)	Online sources
DILG Secretary's Travel Approval (1 original, 1 copy)	DILG Secretary
City Mayor's Endorsement Letter for DILG Approval (2 certified copies)	City Mayor's Office
Office of the President's Authority to claim representation expense (1 original, 1 copy)	Office of the President
Duly notarized Sworn Statement attesting that no administrative charges or criminal case has been filed or is pending against the applicant or Oath of Undertaking if applicant has a pending case (1 original, 1 copy)	Client
Clearance from Money and Property Accountability (1 original, 1 copy)	HRMO
Report with appropriate recommendation, if any, on the conference/seminar attended which was duly submitted to the <ul style="list-style-type: none"> ■ City Mayor's Office ■ Office of the President through the Secretary of Foreign Affairs (if delegate of the country) Within 30 days after closing of the conference/forum and return to official station (1 original, 1 copy)	Client
All other documents necessary to support the claim for	Client



expenses other than per diem (1 original, 1 copy)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Stage 1: Pre-Audit of Voucher or Payroll				
1. Client submits DV/Payroll with required attachments to OCA-Receiving 1 ;	2. OCA-Receiving 1 receives the voucher/payroll and partially checks the attachments; 2.1 Track as "In" in the system and line up at assigned auditor's tray for pre-audit (proceed to step 3); 2.2 If attachments are substantially incomplete, immediately return all documents to the implementing office (repeat steps 1 and 2);	None	30 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
	3. Auditor assesses all documents for completeness, veracity, and propriety, including correctness of amount claimed; 4.1 If complete and	None	5 Days	<i>Admin. Officer V</i> Office of the City Accountant



	<p>substantially compliant, stamp and sign "Allowed in Audit" on the voucher/payroll and forward to JEVER (proceed to step 8);</p> <p>4.2 In case of lacking/insubstantial supporting documents/corrections, issue Return Notes and forward documents to Receiving 1;</p>			
	4. Receiving 1 calls procuring/implementing office and releases documents with the Return Notes;	None	15 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
5. Upon receipt, Client collates compliance document(s) resubmits all documents to OCA – Receiving 1;	6. Receiving 1 receives the documents, record receipt in the tracking system, and forward to auditor;	None	15 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
	<p>7. Auditor reviews resubmitted documents;</p> <p>7.1 If complete and substantially compliant, stamp</p>	None	<p>3 Days</p> <p><i>*time repeats to run in case of returns.</i></p>	<i>Admin. Officer V</i> Office of the City Accountant



	<p>and sign "Allowed in Audit" on the voucher/payroll and forward to JEVER (proceed to step 8);</p> <p>7.2 If documents remain non-compliant/non-substantial, re-issue Return Notes and forward documents to Receiving 1 (repeat steps 4-7);</p>			
	<p>8. JEVER records the transaction in the Books of Accounts of the City (prepare Journal Entry Voucher-JEV), and forward to City Accountant for approval;</p>	None	2 Hours	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>9. City Accountant reviews Disbursement Voucher and supporting documents;</p> <p>9.1 If City Accountant finds non-</p>	None	4 Hours	<p><i>City Accountant</i> Office of the City Accountant</p>



	<p>substantial compliance, issues return notes and forward either to auditor, JEver, or receiving (repeat the necessary steps applicable);</p> <p>9.2 In case of changes in the CAFOA, track OUT to City Budget Office for adjustment;</p> <p>9.3 For substantial compliance, approve and sign Box B of the Disbursement Voucher (new form);</p> <p>10. Assistant tracks in the system as "Approved" and passes to releasing;</p>			
	<p>11. Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<p>■ Documents are</p>			<p><i>City Treasurer</i></p>



	<p>processed at the CITY TREASURER'S OFFICE & ADMINISTRATOR'S OFFICE for Disbursement Voucher Approval</p> <ul style="list-style-type: none"> ■ Documents are returned to the CITY TREASURER'S OFFICE for: ■ Cash Advance Voucher preparation, <i>if payroll</i> (proceed to step 12); ■ check preparation and issuance, <i>if Disbursement Voucher or Cash Advance Voucher</i> (proceed to step 16); 			<p>Office of the City Treasurer</p> <p><i>City Administrator</i> City Administrator's Office</p> <p><i>City Treasurer</i> Office of the City Treasurer</p>
Stage 2: Pre-Audit - Cash Advance Voucher for Payrolls				
	<p>12. OCA Receiving 1 records receipt of the CAVoucher together with the payroll bundle and pass the docs to auditor;</p>	None	15 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>13. Auditor reviews the data in the CAVoucher against the payrolls in the bundle;</p> <p>13.1 If all is ok, stamp and sign “allowed in audit” on the voucher and forward documents to JEVER (proceed to step 14);</p> <p>13.2 If with lacking attachments, require compliance from the City Treasurer’s Office (repeat step 12 once complied);</p>	None	1 Hour	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>14. JEVER prepares JEV entry, countersigns the voucher, and forwards all documents to the City Accountant for approval;</p>	None	1 Hour	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>15. City Accountant reviews the CA Voucher and, approves and signs Box B of the CA</p>	None	1 Hour	<p><i>City Accountant</i> Office of the City Accountant</p>



	Voucher (new form)			
	16. Releasing tracks “for release” in the system and forward to the City Treasurer’s Office & City Administrator’s Office for CA Voucher Approval;	None	30 Minutes	<i>City Accountant</i> Office of the City Accountant
Stage 3: Accountant’s Advice of Check Disbursements				
	<ul style="list-style-type: none"> ■ From the City Administrator’s Office, the documents are re-forwarded to the City Treasurer’s Office for check issuance and Accountant’s Advice preparation; 			
	<p>17. OCA - Check Receiving reviews the check details against the Accountant’s Advice in the system and the Amount allowed in audit as reflected in the voucher;</p> <p>1.1 If with corrections, return to City Treasurer’s Office;</p> <p>1.2 If ok, print the Advice and</p>	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant



	forward to review section;			
	<p>2. Advice Reviewer re-checks the Accountant's Advice and Check;</p> <p>2.1 If with corrections, return to check receiving to repeat step 17;</p> <p>2.2 If no corrections, forward the Check and Disbursement Vouchers to the respective JEVers, countersign the Advice and forward to Accountant III;</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>3. JEVER inputs the check number in the Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>4. Accountant III reviews the Advice and printed JEVs,</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>



	adjust/disapprove if necessary (<i>repeat steps 18 &/or 19 if disapproved</i>) or approve the JEV entry in the IPSAS system, countersign the approval portion of the JEV hardcopy, and forward to the City Accountant;			
	5. City Accountant signs the Accountant's Advise and forwards to releasing;	None	30 Minutes	<i>City Accountant Office of the City Accountant</i>
	6. Releasing team records data in logbook and forwards check and supporting documents to City Administrator's Office;	None	15 Minutes	<i>City Accountant Office of the City Accountant</i>
	7. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank	None		<i>City Accountant Office of the City Accountant</i>
	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are 	None		<i>City Administrator City Administrator's Office</i>



8. Claim Check or Cash at the City Treasurer's Office Window 16	forwarded to the City Treasurer's office for <i>check releasing.</i>			<i>City Treasurer</i> Office of the City Treasurer
TOTAL – Stage 1:		None	8 Days, 7 Hours, 30 Minutes	
TOTAL – Stage 2:			3 Hours, 45 Minutes	
TOTAL – Stage 3:			2 Hours, 45 Minutes	

Pre-Audit – Travel/Training Allowance - qualified for multi-stage processing.



3. PRE-AUDIT - CASH ADVANCE FOR SPECIAL PPAs/OPERATING/PETTY CASH EXPENSE

Review prior to release of cash advance for special programs/activities/events, current operating expenses, and/or petty cash advance or replenishments.

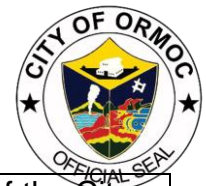
Office Or Division:	General Accounting and Auditing Services
Classification:	Highly Technical
Type Of Transaction:	G2G – Government to Government (NGA/LGU)
Who May Avail:	LGU Special Disbursing Officers (SDO) /Petty Cash Custodians (PCC)
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Summary List (1)	Office of the City Accountant – Receiving 1
CAFOA (6) or FURs (4)	Special Disbursing Officer (SDO)/Petty Cash Custodian (PCC)
Payroll/DV (6)	SDO/PCC
Accountable Officer's Authority/Designation (1 original, 3 copies or 4 certified copies)	City Mayor's Office
Accountant's Certification (4 certified copies)	Office of the City Accountant
Approved Fidelity Bond (4 certified copies)	SDO/PCC
Cash Advance for Special Project, Program, or Activity (PPA) / Petty Cash / Operating Expense:	
Activity Brief & Budget Proposal (1 original, 3 copies)	Hosting Office/Department
Certificate of Activity Completion (1 original, 1 copy)	Hosting Office/Department
Program of Activity (4 copies)	Hosting Office/Department
List of Participants (1 original, 3 copies)	Hosting Office/Department
Payroll (6)	SDO
List of Prospected Participants/Competitors (1 original, 3 copies)	Hosting Office/Department
All other necessary documents to establish basis for claims (1 original, 3 copies)	Hosting Office/Department
Petty Cash or Current Operating Expense (OE) Replenishment:	
Summary of Expenses (1 original, 1 copy)	SDO/PCC
Receipts/RER/Cert Not Requiring Receipts (1 original, 1 copy)	SDO/PCC
Receipts/RER/Cert Not Requiring Receipts (1 original, 1 copy)	SDO/PCC
Supplies Availability Inquiry (1 original, 1 copy)	CGSO



Waste Material Report (1 original, 1 copy)		CGSO		
ICS (1 original, 1 copy)		CGSO		
All other necessary documents (1 original, 1 copy)		SDO/PCC		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Stage 1: Pre-Audit of Voucher or Payroll				
1. Client-SDO or Petty Cash Custodian submits DV with required attachments to OCA-Receiving 1;	2. OCA-Receiving 1 receives the voucher and partially checks the attachments; 2.1 Track as "In" in the system and line up at assigned auditor's tray for pre-audit (proceed to step 3); 2.2 If attachments are substantially incomplete, immediately return all documents to the implementing office (repeat steps 1 and 2);	None	30 Minutes	<i>Supervising Admin. Officer</i> Office of the City Accountant
	3. Auditor assesses all documents for completeness, veracity, and propriety, including correctness of amount claimed;	None	5 Days	<i>Supervising Admin. Officer</i> Office of the City Accountant



	<p>3.1 If complete and substantially compliant, stamp and sign “Allowed in Audit” on the voucher/payroll and forward to JEver (proceed to step 8);</p> <p>3.2 In case of lacking/insubstantial supporting documents/corrections, issue Return Notes and forward documents to Receiving 1;</p>			
	4. Receiving 1 calls procuring/implementing office and releases documents with the Return Notes;	None	15 Minutes	<i>Supervising Admin. Officer Office of the City Accountant</i>
5. Upon receipt, Client collates compliance document(s) resubmits all documents to OCA – Receiving 1;	6. Receiving 1 receives the documents, record receipt in the tracking system, and forward to auditor;	None	15 Minutes	<i>Supervising Admin. Officer Office of the City Accountant</i>
	7. Auditor reviews resubmitted	None	3 Days	<i>Supervising Admin. Officer</i>



	<p>documents;</p> <p>7.3 If complete and substantially compliant, stamp and sign "Allowed in Audit" on the voucher/payroll and forward to JEVER (proceed to step 8);</p> <p>7.4 If documents remain non-compliant/non-substantial, re-issue Return Notes and forward documents to Receiving 1 (repeat steps 4-7);</p>		<p><i>*time repeats to run in case of returns.</i></p>	<p>Office of the City Accountant</p>
	<p>8. JEVER checks the e-PPSAS if SDO or PCC's previous cash advance has been liquidated;</p> <p>8.1 If liquidated, proceed to step 9;</p> <p>8.2 If previous cash advance is not yet liquidated, issue</p>	<p>None</p>	<p>2 Hours</p>	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>return notes requiring the submission of liquidation report for the previous CA and forward docs to receiving 1 (go back to step 4);</p> <p>9. JEver records the transaction in the Books of Accounts of the City (prepare Journal Entry Voucher-JEV), and forward to the City Accountant for approval;</p>			
	<p>10. City Accountant reviews Disbursement Voucher and supporting documents;</p> <p>10.1 If City Accountant finds non-substantial compliance, issues return notes and forward either to auditor, JEver, or receiving (repeat the necessary steps applicable);</p>	None	4 Hours	<p><i>City Accountant</i> Office of the City Accountant</p>



	<p>10.2 In case of changes in the CAFOA, track OUT to City Budget Office for adjustment;</p> <p>10.3 For substantial compliance, approve and sign Box B of the Disbursement Voucher (new form);</p> <p>11. Assistant tracks in the system as "Approved" and passes to releasing;</p>			
	<p>12. Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<p>■ Documents are processed at the CITY TREASURER'S OFFICE & ADMINISTRATOR'S OFFICE for Disbursement</p>			<p><i>City Treasurer</i> Office of the City Treasurer</p> <p><i>City Administrator</i> City Administrator's Office</p>



	<p>Voucher Approval</p> <ul style="list-style-type: none"> ■ Documents are returned to the CITY TREASURER'S OFFICE for: ■ Cash Advance Voucher preparation, <i>if payroll (stage 2);</i> ■ check preparation and issuance, <i>if Disbursement Voucher or Cash Advance Voucher (stage 3);</i> 			<p><i>City Treasurer</i> Office of the City Treasurer</p>
Stage 2: Accountant's Advice of Check Disbursements				
	<ul style="list-style-type: none"> ■ From the City Administrator's Office, the documents are re-forwarded to the City Treasurer's Office for check issuance and Accountant's Advice preparation; 			
	<p>13. OCA - Check Receiving reviews the check details against the Accountant's Advice in the system and the</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>



	<p>Amount allowed in audit as reflected in the voucher;</p> <p>13.1 If with corrections, return to City Treasurer's Office;</p> <p>13.2 If ok, print the Advice and forward to review section;</p>			
	<p>14. Advice Reviewer re-checks the Accountant's Advice and Check;</p> <p>14.1 If with corrections, return to check receiving to repeat step 13;</p> <p>14.2 If no corrections, forward the Check and Disbursement Vouchers to the respective JEVers, countersign the Advice and forward to Accountant III;</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>15. JEVER inputs the check number in the Journal Entry</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>



	Voucher, prints the JEV, signs, and passes the documents to the Accountant III;			
	16. Accountant III reviews the Advice and printed JEVs, adjust/disapprove the system entry (<i>repeat steps 13 &/or 14 if disapproved</i>) or countersign the approval portion of the JEV hardcopy, and forward to the City Accountant;	None	30 Minutes	Accountant III Office of the City Accountant
	17. City Accountant reviews the entries, approve the JEV entry in the IPSAS system, signs the Accountant's Advise and forwards to releasing; 17.1 If with correction, forward documents either to check receiving, advice reviewer, jever, or Accountant III, as may be necessary;	None	30 Minutes	City Accountant Office of the City Accountant
	18. Releasing team	None	15 Minutes	City Accountant



	records data in logbook and forwards check and supporting documents to City Administrator's Office;			Office of the City Accountant
	19. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank	None		City Accountant Office of the City Accountant
	<ul style="list-style-type: none"> ■ Check is processed for approval and signature of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check releasing. 	None		City Administrator City Administrator's Office City Treasurer Office of the City Treasurer
Claim Check at the City Treasurer's Office Window 16				
TOTAL – Stage 1:		None	8 Days, 7 Hours, 30 Minutes	
TOTAL – Stage 2:			2 Hours, 45 Minutes	

Pre-Audit – Cash Advance for Special PPAs/Operating/Petty Cash Expene - qualified for multi-stage processing.



4. PRE-AUDIT - TERMINAL LEAVE CREDITS CLAIM

Disbursement Voucher and Supporting documents for the payment of Terminal Leave Credits are pre-audited in order to determine completeness and verify the validity of the amount claimed prior to payment, as well as to record the transaction in the City's books of accounts.

Office Or Division:	General Accounting and Auditing Services			
Classification:	Highly Technical			
Type Of Transaction:	G2G – Government to Government			
Who May Avail:	Retired/Terminated/Separated LGU employees/officers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Summary List (2 copies)		Accounting Office – Receiving Section 2		
CAFOA (6 original) /FURs (4 original)		Human Resource Management Office (HRMO)		
Disbursement Voucher (4 original)		HRMO		
Approved Application for leave (1 original, 1 copy)		HRMO		
Record of Leave (2 certified copies)		HRMO		
Service Record (1 original, 1 copy)		HRMO		
HRM Clearance (1 original, 1 copy)		HRMO		
GSIS Clearance (1 original, 1 copy)		GSIS OFFICE		
Clearance as to Money and Property Accountability (1 original, 1 copy)		City General Services Office (CGSO)		
Barangay Clearance (1 original, 1 copy)		BARANGAY OF RESIDENCE		
Police Clearance (1 original, 1 copy)		PNP OFFICE		
Fiscal Clearance (1 original, 1 copy)		DOJ OFFICE		
Sworn Statement of Assets, Liabilities and Net Worth (1 original, 1 copy)		PAYEE (CLIENT)		
Declaration of Pendency/Non-Pendency of Case (1 original, 1 copy)		DOJ OFFICE		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
STAGE 1: Pre-Audit and Voucher/Payroll Approval				



<p>1. Client submits to the Human Resource Management Office (HRMO) the following documents:</p> <ul style="list-style-type: none"> ➤ GSIS Clearance ➤ Clearance as to Money and Property Accountability ➤ Barangay Clearance ➤ Police Clearance ➤ Fiscal Clearance ➤ Sworn Statement of Assets, Liabilities and Net Worth <p>Declaration of Pendency/Non-Pendency of Case</p>	<p>HRMO collates all supporting documents, prepares the Disbursement Voucher and CAFOA, and submits to OCA-Receiving 2;</p>			<p>Human Resource Management Office (HRMO)</p>
	<p>2. OCA-Receiving 2 receives the documents and partially checks the attachments;</p> <p>2.1 Track as “In” in the system and line up at assigned auditor’s tray for pre-audit (step 3);</p> <p>2.2 If attachments are substantially incomplete, immediately return</p>	<p>None</p>	<p>30 Minutes</p>	<p><i>City Accountant</i> Office of the City Accountant</p>



	all documents to the HRMO (repeat step 1);			
	<p>3. Auditor assesses all documents for completeness, veracity and correctness of amount claimed;</p> <p>3.1 If complete and substantially compliant, stamp and sign "Allowed in Audit" on the voucher and forward to Indexing (proceed to step 7);</p> <p>3.2 If with lacking/ non-substantial supporting documents/ corrections, issue Return Notes and forward documents to Receiving 2;</p>	None	5 Days	<i>Admin. Officer V</i> Office of the City Accountant
	4. Receiving 2 calls HRMO and return documents to HRMO with the Return Notes;	None	15 Minutes	<i>Admin. Officer V</i> Office of the City Accountant
	<ul style="list-style-type: none"> ■ HRMO complies with the Return Notes remarks and informs 			<i>Human Resource Management Office (HRMO)</i>



	client of any document requiring compliance from his/her end;			
5. Client submits compliance document(s) to HRMO;	<ul style="list-style-type: none"> ■ Once all remarks are complied with, HRMO resubmits all documents to OCA – Receiving 2 			<i>Human Resource Management Office (HRMO)</i>
	6. OCA-Receiving 2 records the resubmission in the tracking system and forwards all documents to the auditor;	None	15 Minutes	<i>Admin. Officer V Office of the City Accountant</i>
	<p>7. Auditor reviews resubmitted documents;</p> <p>7.1 If complete and substantially compliant, stamp and sign “Allowed in Audit” on the voucher and forward to Indexing (step 8);</p> <p>7.2 If documents remain non-compliant/non-substantial, re-issue Return Notes and forward documents</p>	None	<p>3 Working Days</p> <p><i>*time repeats to run in case of returns.</i></p>	<i>Admin. Officer V Office of the City Accountant</i>



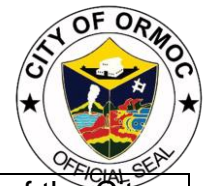
	to Receiving 1 (repeat steps 4-7);			
	8. Indexer records the Terminal Leave data in the system for Index of Employee Payments , and forwards the documents to JEV section;	None	2 Hours	<i>Accountant III</i> Office of the City Accountant
	9. JEV er records the transaction in the Books of Accounts of the City (prepare Journal Entry Voucher- JEV), and forwards to City Accountant for approval;	None	1 Hour	<i>Accountant III</i> Office of the City Accountant
	10. City Accountant reviews Disbursement Voucher and supporting documents; 10.1 If City Accountant finds non-substantial compliance, issues return notes and forward either to auditor, JEV er, or receiving (repeat the necessary steps applicable);	None	4 Hours	<i>City Accountant</i> Office of the City Accountant



	<p>10.2 In case of changes in the CAFOA, track OUT to City Budget Office for adjustment prior to approval;</p> <p>10.3 For substantial compliance, approve and sign Box B of the Disbursement Voucher (new form);</p> <p>10.4 Update the tracking as "Approved" and forward to releasing;</p>			
	<p>11. Releasing tracks "OUT to CTO" in the system and forward documents to the City Treasurer's Office;</p>	None	30 Minutes	<p><i>City Accountant</i> Office of the City Accountant</p>
	<p>Documents are further processed for Disbursement Voucher Approval at the:</p> <ul style="list-style-type: none"> ■ CITY TREASURER'S 			<p><i>City Treasurer</i> Office of the City Treasurer</p>



	OFFICE (CTO), <i>and</i> ■ CITY ADMINISTRATOR'S OFFICE (OCad)			<i>City Administrator</i> City Administrator's Office
STAGE 2: Accountant's Advice of Check Disbursements				
	■ From the City Administrator's Office, the documents are re- forwarded to the City Treasurer's Office for check issuance and Accountant's Advice preparation;			
	12. OCA - Check Receiving reviews the check details against the Accountant's Advice in the system and the Amount allowed in audit as reflected in the voucher; 12.1 If with corrections, return to City Treasurer's Office; 12.2 If ok, print the Advice and forward to review section;	None	30 Minutes	<i>Accountant III</i> Office of the City Accountant
	13. Advice Reviewer re-	None	30 Minutes	<i>Accountant III</i>



	<p>checks the Accountant's Advice and Check;</p> <p>13.1 If with corrections, return to check receiving (repeat start of stage 2);</p> <p>13.2 If no corrections, forward the Check and Disbursement Vouchers to the respective JEVers, countersign the Advice and forward to Accountant III;</p>			Office of the City Accountant
	<p>14. JEVER inputs the check number in the Journal Entry Voucher, prints the JEV, signs, and passes the documents to the Accountant III;</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>
	<p>15. Accountant III reviews the Advice and printed JEVs, adjust/disapprove if necessary (<i>repeat steps 12 &/or 13 if disapproved</i>) or countersign the</p>	None	30 Minutes	<p><i>Accountant III</i> Office of the City Accountant</p>



	approval portion of the JEV hardcopy, and forward to the City Accountant;			
	<p>16. City Accountant reviews the documents, approves the JEV entry in the IPSAS system and signs the Accountant's Advise and forwards to releasing;</p> <p>16.1 If with correction, forward documents either to check receiving, advice reviewer, jever, or Accountant III, as may be necessary;</p>	None	30 Minutes	City Accountant Office of the City Accountant
	<p>17. Releasing team records data in logbook and forwards check and supporting documents to City Administrator's Office;</p>	None	15 Minutes	City Accountant Office of the City Accountant
	<p>18. Admin Aide III collates all Accountant's Advises (ADAs) issued within 2 hours and transmit to the Bank</p>	None		City Accountant Office of the City Accountant
	<p>■ Check is processed for approval and signature</p>	None		City Administrator City Administrator's



	of the City Administrator ■ All documents are forwarded to the City Treasurer's office for check releasing .			Office <i>City Treasurer</i> Office of the City Treasurer
19. Claim Check at the City Treasurer's Office Window 16				
TOTAL – Stage 1:		None	8 Days, 7 Hours, 30 Minutes	
TOTAL – Stage 2:			2 Hours, 45 Minutes	

Pre-Audit – Terminal Leave Claim - qualified for multi-stage processing.