



CITY ACCOUNTING & INTERNAL AUDIT DEPARTMENT

**Institutional Accounting and Internal Audit
Services**



1. SECURING CERTIFICATE OF SAVINGS/CONTINUING APPROPRIATIONS FOR BARANGAYS

Certificate of Savings/Continuing Appropriations may be requested by concerned barangays to support planned Supplemental Budgets of Budget Reversions.

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|--|--|------------------------|------------------------|--|
| Office/Division: | Barangay Accounting Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G- Government to Government | | | |
| Who may avail: | Barangay Officials primarily the Barangay Treasurer | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| <ul style="list-style-type: none"> ➤ All Barangay Accounts must be submitted ➤ Year-end Financial Statements are completed | | Barangay Bookkeepers | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Request for service | Data gathering and preparation <ul style="list-style-type: none"> • Barangay bookkeeper checks financial statements and derives necessary data required • Preparation of certificate | None | 15 minutes | Nelson M. Magbanua Sunshine B. Viesca |
| | Approval and signature | None | 5 minutes | Edgardo C. Basilan |
| Receive the document | Issuance of the certificate | None | 1 minute | Nelson M. Magbanua Sunshine B. Viesca |
| TOTAL | | None | 21 minutes | |
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2. SUBMISSION OF ACCOUNTS

Complete Barangay Accounts must be submitted to the CAIAD on or before the 10th day of the following month to be forwarded to the Commission on Audit.

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|--|---|------------------------|------------------------|--|
| Office/Division: | Barangay Accounting Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G- Government to Government | | | |
| Who may avail: | Barangay Officials primarily the Barangay Treasurer | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SUBMIT | | |
| Complete Barangay Accounts | | Barangay Bookkeepers | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Tender/Submission of Barangay Accounts | Barangay bookkeeper checks the completeness of the accounts submitted by the Barangay Treasurer | None | 15 minutes | Nelson M. Magbanua Sunshine B. Viesca |
| Receive the signed Transmittal Form | When complete, the Barangay Bookkeeper signs the accompanying transmittal form | None | 2 minutes | Nelson M. Magbanua Sunshine B. Viesca |
| TOTAL | | None | 17 minutes | |

3. INSPECTION OF DELIVERIES OF GOODS AND SERVICES

Goods and services delivered or performed for the CGC should all pass proper inspection procedures to determine actual validity, physical existence, completeness and adherence to prescribed quality or standards.

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| Office/Division: | Internal Control Division | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G – Government to Government G2B – Government to Business Entities | | | |
| Who may avail: | All Departments of the City Government, 62 Barangays, Contractors, Suppliers | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |

| Request for Inspection | | Inspector | | |
|--|---|-----------------|---|--------------------|
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Request for the Service, fill up form. | Schedule all requests for inspection to maximize time and efficiency. Delivery of supplies within the City Hall premises is prioritized. | None | 10 minutes | Darwin C. Lopez |
| | Visitation/Actual Site Inspection Off-site deliveries/projects are visited for actual inspection. Deliveries/Projects are evaluated for quantity, quality and conformity to required specifications. | None | 1-3 hours (May reach up to 2 days depending on schedule) | Darwin C. Lopez |
| | Signature on the Sales Invoice and the Acceptance and Inspection Report | None | 1 minute | Darwin C. Lopez |
| | Return the DVs of inspected deliveries /projects to concerned departments and if complete forward to Internal Control Unit for evaluation | None | 5 minutes | Darwin C. Lopez |
| TOTAL | | None | | |

4. PROCESSING OF FINANCIAL ASSISTANCE

Financial Assistance to individuals in crisis situations are granted by the CSWDD to qualified indigent citizens. Particular beneficiaries may opt to facilitate the processing of their own vouchers when necessary.

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|--|--|---------------------------|------------------------|-----------------------------------|
| Office/Division: | Internal Control Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C- Government to Transacting Public | | | |
| Who may avail: | Individuals in crisis situation | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| <ul style="list-style-type: none"> ➤ Disbursement Voucher (DV) ➤ Obligation Request (ObR) ➤ Certificate of Eligibility ➤ Case Study Report | | Internal Control Division | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Transmit/Submit Disbursement Voucher with complete set of supporting documents | The submitted DV together with the complete required documents undergoes rigid review. | None | 5 minutes | Charo T. Rojas Mylene T. Basco |
| | Final review and approval and signature on DV | None | 2 minutes | Edgardo C. Basilan |
| | Release of approved DV | None | 1 minute | Ma. Cristina M. Abarintos |
| TOTAL | | None | 8 minutes | |

5. PROCESSING OF CONTRACTORS' CLAIM

Contractors' claims for Infrastructure Projects constructed or performed are submitted to CAIAD for final review and evaluation as to validity, accuracy and completeness of supporting documents.

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| Office/Division: | Internal Control Division |
| Classification: | Complex |
| Type of Transaction: | G2B- Government to Business Entity |

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| Who may avail: | Contractor of Infrastructure Projects | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Must accomplish prescribed Checklist for Infrastructure Projects | | Internal Control Division | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Transmit/Submit Disbursement Voucher with complete set of supporting documents | Receive the DV together with the complete required documents | None | 2 minutes | Ma. Cristina M. Abarintos |
| | Comprehensive Review of submitted DV | None | 1 day | Anna Marie A. Malilay |
| | Final review and approval | None | 20 minutes | Edgardo C. Basilan |
| | Transmit the approved DV to the City Treasury Department | None | 5 minutes | Ma. Cristina M. Abarintos |
| TOTAL | | None | 1-2 days | |

6. PROCESSING OF PAYROLLS/SALARIES

Salaries and wages of employees whether permanent, contractual or job order are processed before the end of the 15th or 30th day of the month.

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|--|---|---------------------------|------------------------|---------------------------|
| Office/Division: | Internal Control Division | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G- Government to Government | | | |
| Who may avail: | All permanent, contractual and job order employees of the City Government | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Payrolls, DTR, Accomplishment Reports | | Internal Control Division | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Submit payrolls and supporting documents | Receive the payrolls with complete | None | 2 minutes | Ma. Cristina M. Abarintos |

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| | supporting document | | | |
| | Comprehensive review of payrolls for validity, accuracy and completeness | None | 1 day | Sunshine Monicke C. Bugarin Lemuel C. Silang |
| | Final review and approval, and signature on the payrolls/summary of payrolls | None | 15 minutes | Edgardo C. Basilan |
| | Transmit the approved payrolls to the City Treasury Department | None | 5 minutes | Ma. Cristina M. Abarintos |
| TOTAL | | None | 1-2 days | |

7. PROCESSING OF L.I.F.E. FINANCIAL ASSISTANCE

Financial Assistance for burial and hospitalization expenses are granted to qualified members of Local Investment for Employees (LIFE).

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|--|--|---------------------------|------------------------|--------------------------------|
| Office/Division: | Internal Control Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G- Government to Government | | | |
| Who may avail: | All permanent employees of the City Government | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| DV, Official Receipts, Death/Medical Certificates, Hospital Abstract | | Internal Control Division | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Transmit/Submit Disbursement Voucher with complete set of supporting documents | Receive the DV with complete requirements | None | 2 minutes | Ma. Cristina M. Abarintos |
| | Comprehensive review on all claims for validity, propriety | None | 15 minutes | Sunshine Monicke C. Bugarin |

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| | and correctness | | | |
| | Final review and approval and signature on DV | None | 5 minutes | Edgardo C. Basilan |
| | Transmit the approved DV to the City Treasury Department | None | 5 minutes | Ma. Cristina M. Abarintos |
| TOTAL | | None | 27 minutes | |

8. PROCESSING OF EMPLOYEES CASH ADVANCE FOR TRAVEL

Cash advances for proposed travel of employees may be processed a month before the actual schedule.

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|--|--|---------------------------|------------------------|-----------------------------------|
| Office/Division: | Internal Control Division | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G- Government to Government | | | |
| Who may avail: | All permanent employees of the City Government | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| DV, OBR, Travel Order, Itinerary of Travel, Invitation | | Internal Control Division | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Transmit/Submit Disbursement Voucher with complete set of supporting documents | Receive the DV with complete requirements | None | 2 minutes | Ma. Cristina M. Abarintos |
| | Comprehensive review on the validity and completeness of DV and supporting documents | None | 10 minutes | Charo T. Rojas Mylene T. Basco |
| | Additional verification whether the | None | 5 minutes | Anna Marie A. Malilay |

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| | claimant still has any outstanding cash advance | | | |
| | Final review and approval and signature on DV | None | 5 minutes | Edgardo C. Basilan |
| | Transmit the approved DV to the City Treasury Department | None | 5 minutes | Ma. Cristina M. Abarintos |
| TOTAL | | None | 27 minutes | |

9. PROCESSING OF OTHER MISCELLANEOUS DISBURSEMENTS

Miscellaneous disbursements such as payment for capital outlays, supplies, services, utilities, reimbursement of expenses, etc.

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|--|---|---------------------------|--|-----------------------------------|
| Office/Division: | Internal Control Division | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G- Government to Government | | | |
| Who may avail: | All departments of the City Government | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Supporting documents may vary depending on the nature of transaction | | Internal Control Division | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| Transmit/Submit Disbursement Voucher with complete set of supporting documents | Receive the DV with complete requirements | None | 2 minutes | Ma. Cristina M. Abarintos |
| | Comprehensive review on the validity, propriety, accuracy and completeness of DV and supporting documents | None | 5-20 minutes (depending on complexity) | Charo T. Rojas Mylene T. Basco |

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|-------|--|------|--|---------------------------|
| | Additional review and verification to further check for accuracy and correctness | None | 5-10 minutes (depending on complexity) | Anna Marie A. Malilay |
| | Final review and approval and signature on DV | None | 5-10 minutes (depending on complexity) | Edgardo C. Basilan |
| | Transmit the approved DV to the City Treasury Department | None | 5 minutes | Ma. Cristina M. Abarintos |
| TOTAL | | None | | |