



**CITY ACCOUNTANT'S OFFICE**  
**INTERNAL SERVICES**



| <b>1. Evaluation of Salaries and Wages and other Benefits of City Government Personnel</b>   |   |   |   |   |
|--|---|---|---|---|
| Processing of Claims (Payrolls/Vouchers) due to officials, officers and employees as compensation/salaries to their services rendered to the City Government of Davao              |   |   |   |   |
| <b>Office or Division</b>  |   | Office of the City Accountant - Internal Audit Division |   |   |
| <b>Classification</b>  |   | Simple  |   |   |
| <b>Type of Transaction</b>   |   | G2G   |   |   |
| <b>Who may avail</b>   |   | City Gov't. Employee                                    |   |   |
| <b>CHECKLIST OF REQUIREMENTS</b>   |   |   | <b>WHERE TO SECURE</b>                    |   |
| Monthly Report of Attendance / Absences (MRA) / Daily Time Record (DTR) – 1 original   |   |   | Administrative Officer (office concerned) |   |
| Billing Statement of loans from various agencies / cooperatives – 1 original   |   |   | Various Agencies/Cooperatives             |   |
| Per Commission on Audit (COA) Circular No.: 2012-001 dated June 14, 2012 (Documentary Requirements for Government Transactions) – original pertinent documents to the transactions |   |   | Commission on Audit (COA)                 |   |
| <b>CLIENT STEPS</b>  | <b>AGENCY ACTION</b>  | <b>FEES TO BE PAID</b>                                  | <b>PROCESSING TIME</b>                    | <b>PERSON RESPONSIBLE</b>   |
| 1. Submit complete documents to Receiving Officer  | 1.1 Receive Payrolls/Vouchers, classify as to funding, assign number and encode to Document Tracking System, forward to Internal Audit Division (IAD)                                   | None  | 1 hour                                    | Agustin B. Toril<br>-Receiving Officer  |
|  | 1.2 Evaluate documents as to correctness of mathematical computation, completeness of signatories and other required supporting documents<br><i>(average for 30 persons in payroll)</i> | None  | 8 hours                                   | Lynievec T. Alcoreza/Irn B. Comoso/Ian Lloyd D. Beralde/Susan Grace V. Bermudez/Marichu V. Cayuban/Shirley B. Cruz/Elaine Cheryl A Enriquez/ Emelyn T. Polinga/Marrieta P. Ranada/Emelie M. Sisbreño<br>-Evaluators |
|  | 1.3 Verify in the payroll system for double claim, and loan deductions, etc.  | None  | 3 hours                                   | Jana Joyce P. Albarico/Maristel R. Cacar/Josephine R. Manlupig/ Maristel Oñes<br>-Carders   |



|  |   |      |                               |  |
|--|---|------|-------------------------------|--|
|  | 1.4 Prepare Voucher and print Payroll Register generated in FinDES, if ATM  | None | 3.5 hours                     | Alvin Dominic S. Donadillo<br>-Controller    |
|  | 1.5 Review of all documents and affix initial   | None | 2 hours                       | Janice Antonette B. Calsa<br>-Division Chief |
|  | 1.6 Tag in AFMIS for allocation   | None | 1 hour                        | Aira Teffany Subaldo<br>-Controller          |
|  | 1.7 Review and certify/sign documents; Sign notes of pending documents  | None | 1.5 hours                     | Vingelin A. Bajan<br>-City Accountant        |
| 2.1 Receive in Transmittal List (Good Evaluated Payroll/ Disbursement Voucher) | 2.1 Release and transmit certified documents to City Treasurer's Office (CTO)   | None | 3 hours                       | Jupet N. Bulan<br>-Releasing Officer         |
| 2.2 Receive in Logbook (Pending Evaluated Payroll/ Disbursement Voucher)       | 2.2 Update pending document in Document Tracking, stamped date and release pending to Liaison Officers of concerned offices | None | 1 hour                        | Emelinda R. Palang<br>-Releasing Officer     |
| <b>TOTAL:</b>  |   |      | <b>24 hours or<br/>3 days</b> |  |



| <b>2. Evaluation of Disbursement Vouchers for Supplies, Services and Infrastructure Projects</b>   |   |   |                           |  |
|--|---|---|---------------------------|--|
| Processing of payment for procurement of properties, supplies and materials, gasoline, oil and lubricants, repair and maintenance and others   |   |   |                           |  |
| <b>Office or Division</b>  |   | Office of the City Accountant - Internal Audit Division |                           |  |
| <b>Classification</b>  |   | Simple  |                           |  |
| <b>Type of Transaction</b>   |   | G2G   |                           |  |
| <b>Who may avail</b>   |   | Business Entities and Other Government Agencies         |                           |  |
| <b>CHECKLIST OF REQUIREMENTS</b>   |   |   | <b>WHERE TO SECURE</b>    |  |
| 1. Per Commission on Audit (COA) Circular No.: 2012-001 dated June 14, 2012 (Documentary Requirements for Government Transactions) –original pertinent documents to the transactions |   |   | Commission on Audit (COA) |  |
| <b>CLIENT STEPS</b>  | <b>AGENCY ACTION</b>  | <b>FEES TO BE PAID</b>                                  | <b>PROCESSING TIME</b>    | <b>PERSON RESPONSIBLE</b>  |
| 1. Submit complete documents to Receiving Officer  | 1.1 Receive Voucher, classify as to funding, assign number and encode to Document Tracking System, forward to Internal Audit Division (IAD) | None  | 2 hours                   | Agustin B. Tirol<br>-Receiving Officer   |
|  | 1.2 Evaluate documents as to correctness of mathematical computation, completeness of signatories and other required supporting documents   | None  | 10 hours                  | Lynievec T. Alcoreza/Irn B. Comoso/Ian Lloyd D. Beralde/Susan Grace V. Bermudez/Marichu V. Cayuban/Shirley B. Cruz, Elaine Cheryl A Enriquez/Emelyn T. Polinga/Marrieta P. Ranada, Emelie M. Sisbreño<br>-Evaluators |



|   |   |             |                           |  |
|---|---|-------------|---------------------------|--|
|   | 1.3 Review of all documents and affix initial   | None        | 4 hours                   | Janice Antonette B. Calsa<br>-Division Chief |
|   | 1.4 Tag in AFMIS for allocation   | None        | 1 hour                    | Aira Teffany Subaldo<br>-Controller          |
|   | 1.5 Review and certify/sign documents; Sign notes of pending documents  | None        | 3 hours                   | Vingelin A. Bajan<br>-City Accountant        |
| 2.1 Receive in Transmittal List (Good Evaluated Disbursement Voucher) | 2.1 Release and transmit certified documents to City Treasurer's Office (CTO)   | None        | 3 hours                   | Jupet N. Bulan<br>-Releasing Officer         |
| 2.2 Receive in Logbook (Pending Evaluated Disbursement Voucher)       | 2.2 Update pending document in Document Tracking, stamped date and release pending to Liaison Officers of concerned offices | None        | 1 hour                    | Emelinda R. Palang<br>-Releasing Officer     |
| <b>TOTAL:</b>   |   | <b>None</b> | <b>24 hours or 3 days</b> |  |



| <b>3. Evaluation of Disbursement Vouchers for Supplies, Services and Infrastructure Projects</b>   |   |   |                           |  |
|--|---|---|---------------------------|--|
| Processing of payment for procurement of properties, supplies and materials, gasoline, oil and lubricants, repair and maintenance and others   |   |   |                           |  |
| <b>Office or Division</b>  |   | Office of the City Accountant - Internal Audit Division |                           |  |
| <b>Classification</b>  |   | Complex   |                           |  |
| <b>Type of Transaction</b>   |   | G2G   |                           |  |
| <b>Who may avail</b>   |   | Business Entities and Other Government Agencies         |                           |  |
| <b>CHECKLIST OF REQUIREMENTS</b>   |   |   | <b>WHERE TO SECURE</b>    |  |
| 1. Per Commission on Audit (COA) Circular No.: 2012-001 dated June 14, 2012 (Documentary Requirements for Government Transactions) –original pertinent documents to the transactions |   |   | Commission on Audit (COA) |  |
| <b>CLIENT STEPS</b>  | <b>AGENCY ACTION</b>  | <b>FEES TO BE PAID</b>                                  | <b>PROCESSING TIME</b>    | <b>PERSON RESPONSIBLE</b>  |
| 1. Submit complete documents to Receiving Officer  | 1.1 Receive Voucher, classify as to funding, assign number and encode to Document Tracking System, forward to Internal Audit Division (IAD) | None  | 3 hours                   | Agustin B. Tirol<br>-Receiving Officer   |
|  | 1.2 Evaluate documents as to correctness of mathematical computation, completeness of signatories and other required supporting documents   | None  | 40 hours or 5 days        | Elaine Cheryl A Enriquez<br><br>Marichu V. Cayuban<br><br>Janice Antonette B. Calsa<br>-Evaluators |
|  | 1.3 Review of all documents and affix initial   | None  | 4 hours                   | Janice Antonette B. Calsa<br>-Division Chief   |



|  |   |             |                           |  |
|--|---|-------------|---------------------------|--|
|  | 1.4 Tag in AFMIS for allocation   | None        | 1 hour                    | Aira Teffany Subaldo<br>-Controller      |
|  | 1.5 Review and certify/sign documents; Sign notes of pending documents  | None        | 4 hours                   | Vingelin A. Bajan<br>-City Accountant    |
| 2. Receive in Transmittal List (Good Evaluated Disbursement Voucher) | 2.1 Release and transmit certified documents to City Treasurer's Office (CTO)   | None        | 2.5 hours                 | Jupet N. Bulan<br>-Releasing Officer     |
| 3. Receive in Logbook (Pending Evaluated Disbursement Voucher)       | 3.1 Update pending document in Document Tracking, stamped date and release pending to Liaison Officers of concerned offices | None        | 1.5 hours                 | Emelinda R. Palang<br>-Releasing Officer |
| <b>TOTAL:</b>  |   | <b>None</b> | <b>56 hours or 7 days</b> |  |



| <b>4. Preparation of Financial Statement (City Accounts)</b>   |   |   |                           |  |
|--|---|---|---------------------------|--|
| Encoding of all city transactions and the generation of the Financial Statements for submission to Commission on Audit (COA) |   |   |                           |  |
| <b>Office or Division</b>  |   | Office of the City Accountant – Accounting Division/Administrative Division |                           |  |
| <b>Classification</b>  |   | Highly Technical  |                           |  |
| <b>Type of Transaction</b>   |   | G2G   |                           |  |
| <b>Who may avail</b>   |   | Government Agencies   |                           |  |
| <b>CHECKLIST OF REQUIREMENT</b>  |   |   | <b>WHERE TO SECURE</b>    |  |
| 1. Per Government Accounting Manual for Local Government Unit – Original Reports and attached supporting documents           |   |   | Commission on Audit (COA) |  |
| <b>CLIENT STEPS</b>  | <b>AGENCY ACTION</b>  | <b>FEES TO BE PAID</b>  | <b>PROCESSING TIME</b>    | <b>PERSON RESPONSIBLE</b>  |
| 1. Submit complete documents to Receiving Officer  | 1.1 Receive and Check Daily Report transmitted by various offices, viz:<br><br>Report of Collection and Deposits (RCAD),<br>Report of Checks Issued (RCI),<br>Report of Disbursements (RD), Report of Accountability for Accountable Forms (RAAF),<br>Liquidation Reports (LR) and Summary of Supplies and Materials Issued(SSMI) | None  | 25 Minutes                | RCAD: Merle R. San Pedro/<br>RD: Jose Hannibal R. Manlupig. LR: Emelda A. Cuta/RCI/RAAF/LR: Sheila Mae C. Cabarubias/Destreza L. Legaspina<br>-Receiving Officer |





|  |  |      |            |   |
|--|--|------|------------|---|
|  | 1.2 Prepare Journal Entry Voucher for one transaction            | None | 10 Minutes | Mary Grace C. Bantiding/Josephine L. Caoile/Emelda A. Cuta/Jay Pee C. Delda/Kristoperzon Escuadro/Jane B. Felisilda/Emma B. Gandulfos/Jose Hannibal R. Manlupig/Angelica Dianne Pillora/Merle R. San Pedro/Cecille Tano/Marilou Vargas/Ana T. Apolonio/Churchill Cabangal/Joyce Marie L. Suemitsu -Encoders |
|  | 1.3 Verify and Approve Journal Entry Voucher for one transaction | None | 5 Minutes  | Ana T. Apolonio/ Churchill Cabangal/ Jay Pee C. Delda/ Ritzner M. Silvoza/ Joyce Marie L. Suemitsu/ Sheila Mae C. Cabarubias/ Destreza L. Legaspina -Approving Officer  |
|  | 1.4 Tag in AFMIS for allocation                                  | None | 2 Minutes  | Jupet N. Bulan -Releasing Officer   |



|  |   |             |                |   |
|--|---|-------------|----------------|---|
|  | <p>1.5 Reconcile records on allotments available for obligation at the end of each month ( approx. 17 Account Codes in every responsibility center)</p> | <p>None</p> | <p>10 Days</p> | <p>Josephine L. Caoile/<br/>Emelda A. Cuta/<br/>Jay Pee C. Delda/<br/>Kristoperzon/<br/>Escuadro/<br/>Jane B. Felisilda/<br/>Emma B. Gandulfos/<br/>Jose Hannibal R.<br/>Manlupig/<br/><br/>Angelica Dianne Pillora/<br/>Merle R. San Pedro/<br/>Cecille Tano/<br/>Marilou Vargas/<br/>Ana T. Apolonio/<br/>Churchill Cabangal/<br/>Ritzner M. Silvoza/<br/>Joyce Marie L. Suemitsu/<br/>Sheila Mae C. Cabarubias/<br/>Destreza L. Legaspina<br/>-Accounts Verification Officer</p> |
|  | <p>1.6 Prepare and Generate Financial Statements and other Financial Reports</p>  | <p>None</p> | <p>7 Days</p>  | <p>Destreza L. Legaspina<br/>-Assistant Division Chief<br/><br/>Sheila Mae C. Cabarubias<br/>-Division Chief</p>  |
|  | <p>1.7 Review and Approve the Financial Statements; and Sign the Monthly and Quarterly Financial Reports</p>  | <p>None</p> | <p>1 Hour</p>  | <p>Vingelin A. Bajan<br/>-City Accountant</p>   |



|                                  |   |             |                                     |   |
|----------------------------------|---|-------------|-------------------------------------|---|
|                                  | 1.8 Sign the Quarterly Financial Reports; and the Statement of Management Responsibility for Financial Statements and Transmittal Letter to COA as attached to the Annual Consolidated Financial Statements | None        | 1 Day                               | Local Chief Executive/Authorized Representative |
| 2. Receive in Transmittal Letter | 2.1 Submit and post signed Financial Statements and other Financial Reports   | None        | 3 Hours                             | Teffany Grace D. Enriquez<br>-Releasing Officer |
|                                  | 2.2 Safekeeping and retention of transmittal letter   | None        | 1 Minute                            | Sheila Mae C. Cabarubias<br>-Division Chief     |
| <b>TOTAL:</b>                    |   | <b>None</b> | <b>18 Days, 4 Hours, 41 Minutes</b> |   |



| <b>5. Preparation of Financial Statement (Barangay Accounts)</b>   |  |   |                        |  |
|--|--|---|------------------------|--|
| Encoding of all city transactions and the generation of the Financial Statements for submission to Commission on Audit (COA) |  |   |                        |  |
| <b>Office or Division</b>  |  | Office of the City Accountant – Barangay Division/Administrative Division |                        |  |
| <b>Classification</b>  |  | Complex   |                        |  |
| <b>Type of Transaction</b>   |  | G2G   |                        |  |
| <b>Who may avail</b>   |  | Government Agencies   |                        |  |
| <b>CHECKLIST OF REQUIREMENT</b>  |  | <b>WHERE TO SECURE</b>  |                        |  |
| 1. Per Manual on the Financial Management of Barangays – Original Reports and attached supporting documents                  |  | Commission on Audit (COA)   |                        |  |
| <b>CLIENT STEPS</b>  | <b>AGENCY ACTION</b>   | <b>FEES TO BE PAID</b>  | <b>PROCESSING TIME</b> | <b>PERSON RESPONSIBLE</b>  |
| 1. Submit complete documents to Receiving Officer  | 1.1 Receive and Check for completeness of monthly reports, viz: Report of Collection and Deposits (RCAD), Report of Checks Issued (RCI) and Liquidation Reports (LR) | None  | 1 hour                 | June Allan Diez/Mariane Mae Gallegos/Joanna Lou Tambio/Priscille Marie Corvera/Ken Philip Garpao/<br>-Receiving Officer  |
|  | 1.2 Post transactions to Registry of Appropriations and Commitments (RAC)  | None  | 9 days                 | Elsa Sedentario/Switzer FateTangcalan/Honey Vae Millan/Lelebeth Supiter/Godfrey Magbutong/Jannadin Sangcopan<br>-Encoder |



|                                  |   |             |                             |  |
|----------------------------------|---|-------------|-----------------------------|--|
|                                  | 1.3 Prepare Journal Entry Voucher per Monthly Report                        | None        | 1 day                       | Ken Philip Garpao/<br>Friencilyn Orpina/Mariane Mae Gallegos/June Allan Diez/Marina Kristine Reyes/Priscille Marie Corvera/Joanna Lou Tambio<br>-Encoder |
|                                  | 1.4 Verify and Approve Journal Entry Voucher                                | None        | 2 days                      | Sushmita May Opsimar<br>-Assistant Division Chief  |
|                                  | 1.5 Check Balances of Subsidiary Ledgers and Accounts to its normal balance | None        | 2 days                      | Sushmita May Opsimar<br>-Assistant Division Chief  |
|                                  | 1.6 Prepare Financial Statements with Schedules                             | None        | 2 days                      | Sushmita May Opsimar<br>-Assistant Division Chief  |
|                                  | 1.7 Review and Sign Financial Statements per Barangay                       | None        | 2 days                      | Vingelin A. Bajan<br>-City Accountant  |
| 2. Receive in Transmittal Letter | 2.1 Submit Approved and Signed Financial Statement                          | None        | 2 hours                     | Teffany Grace D. Enriquez<br>-Releasing Officer  |
|                                  | 2.2 Safekeeping and Retention of Received Transmittal Letter                | None        | 1 hour                      | Sushmita May Opsimar<br>-Assistant Division Chief  |
| <b>TOTAL:</b>                    |   | <b>None</b> | <b>18 days,<br/>4 hours</b> |  |