



CITY ACCOUNTANT'S OFFICE
INTERNAL SERVICES



1. Evaluation of Salaries and Wages and other Benefits of City Government Personnel				
Processing of Claims (Payrolls/Vouchers) due to officials, officers and employees as compensation/salaries to their services rendered to the City Government of Davao				
Office or Division		Office of the City Accountant - Internal Audit Division		
Classification		Simple		
Type of Transaction		G2G		
Who may avail		City Gov't. Employee		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
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)	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	5 Minutes	Agustin B. Toril -Receiving Officer
	1.2 Evaluate documents as to correctness of mathematical computation, completeness of signatories and other required supporting documents	None	20 Minutes	Lynievec T. Alcoreza/Irn S. Belarmino/Ian Lloyd D. Beralde/Susan Grace V. Bermudez/Marichu V. Cayuban/Shirley B. Cruz/Elaine



	<i>(average for 30 persons in payroll)</i>			Cheryl A Enriquez/ Emelyn T. Polinga/Marrieta P. Ranada/Emelie M. Sisbreño -Evaluators
	1.3 Verify in the payroll system for double claim, and loan deductions, etc.	None	10 Minutes	Jana Joyce P. Albarico/Maristel R. Cacar/Josephine R. Manlupig/Maristel Oñes -Carders
	1.4 Review of all documents and affix initial	None	5 Minutes	Janice Antonette B. Calsa -Division Chief
	1.5 Tag in AFMIS for allocation	None	2 Minutes	Aira Teffany Subaldo -Controller
	1.6 Review and certify/sign documents; Sign notes of pending documents	None	3 Minutes	Vingelin A. Bajan -City Accountant
2.1 Receive in Transmittal Letter (Good Evaluated Payroll/ Disbursement Voucher)	2.1 Check-write, sort, release and transmit certified documents to City Treasurer's Office (CTO)	None	8 Minutes	Jupet N. Bulan -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	2 Minutes	Emelinda R. Palang -Releasing Officer
TOTAL:			55 Minutes	



2. Evaluation of Disbursement Vouchers for Supplies, Services and Infrastructure Projects				
Processing of payment for procurement of properties, supplies and materials, gasoline, oil and lubricants, repair and maintenance and others				
Office or Division		Office of the City Accountant - Internal Audit Division		
Classification		Simple		
Type of Transaction		G2G		
Who may avail		Business Entities and Other Government Agencies		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
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)	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	10 Minutes	Agustin B. Tirol -Receiving Officer
	1.2 Evaluate documents as to correctness of mathematical computation, completeness of signatories and other required supporting documents	None	20 Minutes	Lynievec T. Alcoreza/Irn S. Belarmino/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 -Evaluators
	1.3 Review of all documents and affix initial	None	5 Minutes	Janice Antonette B. Calsa -Division Chief
	1.4 Tag in AFMIS for allocation	None	2 Minutes	Aira Teffany Subaldo -Controller
	1.5 Review and certify/sign documents; Sign notes of pending documents	None	3 Minutes	Vingelin A. Bajan -City Accountant
2.1 Receive in Transmittal Letter (Good Evaluated Disbursement Voucher)	2.1 Check-write, sort, release and transmit certified documents to City Treasurer's Office (CTO)	None	3 Minutes	Jupet N. Bulan -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	2 Minutes	Emelinda R. Palang -Releasing Officer
TOTAL:		None	45 Minutes	



3. Evaluation of Disbursement Vouchers for Supplies, Services and Infrastructure Projects				
Processing of payment for procurement of properties, supplies and materials, gasoline, oil and lubricants, repair and maintenance and others				
Office or Division		Office of the City Accountant - Internal Audit Division		
Classification		Complex		
Type of Transaction		G2G		
Who may avail		Business Entities and Other Government Agencies		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
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)	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	10 Minutes	Agustin B. Tirol -Receiving Officer
	1.2 Evaluate documents as to correctness of mathematical computation, completeness of signatories and other required supporting documents	None	2 hours	Elaine Cheryl A Enriquez Marichu V. Cayuban Janice Antonette B. Calsa -Evaluators
	1.3 Review of all documents and affix initial	None	5 Minutes	Janice Antonette B. Calsa -Division Chief
	1.4 Tag in AFMIS		2 Minutes	Aira Teffany



	for allocation	None		Subaldo -Controller
	1.5 Review and certify/sign documents; Sign notes of pending documents	None	3 Minutes	Vingelin A. Bajan -City Accountant
2. Receive in Transmittal Letter (Good Evaluated Disbursement Voucher)	2.1 Check-write, sort, release and transmit certified documents to City Treasurer's Office (CTO)			Jupet N. Bulan -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			Emelinda R. Palang -Releasing Officer
TOTAL:		None	2 hours, 25 Minutes	



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



		None		Delda/Kristoperzon Escuadro/Jane B. Felisilda/Emma B. Gandulfos/Jose Hannibal R. Manlupig/Jamaica L. Omandam/Angelica Dianne Pillora/Merle R. San Pedro/Cecille Tano/Marilou Vargas/Ana T. Apolonio/Claire Jane Jimenez/Churchill Cabangal/Joyce Marie L. Suemitsu -Encoders
	1.3 Verify and Approve Journal Entry Voucher for one transaction	None	5 Minutes	Ana T. Apolonio/ Claire Jane Jimenez/ Churchill Cabangal/ 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
	1.5 Reconcile records on allotments available for obligation at the end of each month (approx. 17 Account Codes in every responsibility center)	None	10 Days	Josephine L. Caoile/ Emelda A. Cuta/ Jay Pee C. Delda/ Kristoperzon/ Escuadro/ Jane B. Felisilda/ Emma B. Gandulfos/ Jose Hannibal R. Manlupig/ Jamaica L. Omandam/ Angelica Dianne Pillora/ Merle R. San Pedro/



				Cecille Tano/ Marilou Vargas/ Ana T. Apolonio/ Claire Jane Jimenez, Churchill Cabangal/ Ritzner M. Silvoza/ Joyce Marie L. Suemitsu/ Sheila Mae C. Cabarubia/ Destreza L. Legaspina -Accounts Verification Officer
	1.6 Prepare and Generate Financial Statements and its supporting Schedules	None	7 Days	Destreza L. Legaspina -Assistant Division Chief Sheila Mae C. Cabarubias -Division Chief
	1.7 Review and generate Financial Statements and its supporting schedules	None	1 Hour	Vingelin A. Bajan -City Accountant
	1.8 Approve and sign Financial Statements	None	1 Days	Local Chief Executive/Authorized Representative
2. Receive in Transmittal Letter	2.1 Submit and post signed Financial Statements	None	3 Hours	Teffany Grace D. Enriquez -Releasing Officer
	2.2 Safekeeping and retention of transmittal letter	None	1 Minute	Sheila Mae C. Cabarubias -Division Chief
TOTAL:		None	18 Days, 4 Hours, 41 Minutes	



5. Preparation of Financial Statement (Barangay Accounts)				
Encoding of all city transactions and the generation of the Financial Statements for submission to Commission on Audit (COA)				
Office or Division		Office of the City Accountant – Barangay Division/Administrative Division		
Classification		Complex		
Type of Transaction		G2G		
Who may avail		Government Agencies		
CHECKLIST OF REQUIREMENT		WHERE TO SECURE		
1. Per Manual on the Financial Management of Barangays – Original Reports and attached supporting documents		Commission on Audit (COA)		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCE SSING TIME	PERSON RESPONSIBLE
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 Day	June Allan Diez/Mariane Mae Gallegos/Joanna Lou Tambio/Priscille Marie Corvera/Ken Philip Garpao/Jannadin/Sancopan -Receiving Officer
	1.2 Prepare Journal Entry Voucher per Monthly Report	None	1 Day	Elsa Sedentario/Switzer FateTangcalan/Honey Vae Millan/Lelebeth Supiter/Any a Biong/Shiela Mae Ballo/Ken Philip Garpao/Mariane Mae Gallegos/Jannadin Sangcopan/June Allan Diez/Marina Kristine Reyes/Priscille Marie Corvera/Joanna Lou Tambio -Encoder
	1.3 Verify and Approve Journal	None	25	Sushmita May Opsimar -Assistant Division Chief



	Entry Voucher		Minutes	
	1.4 Check Balances of Subsidiary Ledgers and Accounts to its normal balance	None	15 Minutes	Sushmita May Opsimar -Assistant Division Chief
	1.5 Prepare Financial Statements with Schedules	None	1 Day	Sushmita May Opsimar -Assistant Division Chief Genevieve G. Gamueta -Division Chief
	1.6 Review and Sign Financial Statements per Barangay	None	30 Minutes	Vingelin A. Bajan -City Accountant
2. Receive in Transmittal Letter	2.1 Submit Approved and Signed Financial Statement	None	5 Minutes	Teffany Grace D. Enriquez -Releasing Officer
	2.2 Safekeeping and Retention of Received Transmittal Letter	None		Genevieve G. Gamueta -Division Chief
	TOTAL:	None	4 Days, 1 Hour and 6 Minutes	