

# City Accountant's Office

## Internal Services

### 1. Accounting Services/Accountability

Maintenance of General and Subsidiary Ledgers and Preparation of Financial Reports

<b>Office or Division:</b>	<b>Accounting Services/Accountability Division</b>			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Offices, other agencies, employees and officials			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Official Receipts and Deposit Slip			City Treasurer's Office	
2. Report of Daily Collections & Deposits			City Treasurer's Office	
3. Journal Entry Vouchers			City Accountant's Office	
4. Cash & Check Disbursement Journal			City Accountant's Office	
5. Liquidation Report			City Accountant's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Encoding and Monitoring of Report of Daily Collection and Deposits	1.1 Official Receipts and Deposit Slips, & Report of collections and deposits for General Fund, and Special Education Fund verified, check, distributed recapitulated and encoded.	None	1 – 3 days	<i>Supervising Administrative Officer</i>
	1.2 Report of Daily Collections & Deposits of Special Education Fund and General Fund encoded to Cash Receipt Journal.	None	1 – 3 days	<i>Administrative Officer V</i>
	1.3 Journal Entry Voucher for Distributed Income of General Fund, with Report of Collection & Deposits prepared & encoded.	None	1 – 3 days	<i>Administrative Officer IV</i> <i>Administrative Aide I</i>

<p>2. Encoding of Journal Entry Vouchers and Preparation of Cash / Check Disbursement Journal and Posting of transactions to General Subsidiary Ledgers and other records</p>	<p>2.1 Disbursement Vouchers/Payrolls of Special Education/ General Fund/ Economic Enterprise received from City Treasurer's Office reviewed, detached and encoded, Journal Entry Vouchers to Journal Check Issued and Cash Disbursement Journal</p> <p>2.2 Check/Cash Disbursement Journal and Cash Disbursements Journal of GF/MBTS/SEF prepared, summarized and recapitulated, and signed by City Accountant.</p> <p>2.3 Disbursement Vouchers/Payrolls, Report of Collection and Deposit/Official Receipts, Deposit Slips, Journal Entry Vouchers and Liquidation Reports binded and submitted to Commission on Audit</p> <p>2.4 Check/Cash Disbursement Journal and Cash Receipt Journal of Special Education Fund and General Fund posted to General Ledger.</p> <p>2.5 Disbursement Vouchers/Payrolls and Report of Collection and deposits of GF/MBTS/ SEF and REUST FUND posted to Subsidiary/General Ledgers.</p>	<p>None</p>	<p>1 – 20 days</p> <p>1- 20 days</p>	<p><i>Supervising Administrative Officer</i></p> <p><i>Administrative Officer V</i></p> <p><i>Administrative Officer II</i></p> <p><i>Administrative Officer II</i></p> <p><i>City Accountant</i></p> <p><i>Administrative Aide I</i></p> <p><i>Administrative Aide I</i></p> <p><i>Supervising Administrative Officer</i></p> <p><i>Administrative Officer II</i></p> <p><i>Administrative Officer II</i></p>
---	---	-------------	--------------------------------------	--

3. Monitoring Report on Cash Advance/ Preparation of report.	3.1 Monitoring Report on Cash Advance for Special Education Fund prepared, reviewed, signed and submitted.	None	7 – 10 Days	<i>Supervising Administrative Officer</i> <i>City Accountant</i>
4. Report unserviceable Property Plant & Equipment & Computation/ Preparation of Schedule and Journal Entry Voucher for Depreciation of Property Plant & Equipment.	4.1 Preparation of Journal Entry Vouchers for Unserviceable Property Plant & Equipment for General Fund and Special Education Fund.	None	7 – 10 Days	<i>Supervising Administrative Officer</i> <i>City Accountant</i> <i>Administrative Aide I</i>
	4.2 Monthly Depreciation of Property Plant and Equipment of GF and SEF computed and prepared.	None	2 days	<i>Supervising Administrative Officer</i> <i>City Accountant</i>
	4.3 Journal Entry Voucher for Depreciation Expense of General Fund and Special Education Fund computed and signed.			<i>Administrative Aide I</i>
5. Preparation/ Encoding/ Printing of summary of monthly remittances.  Preparation/Issuance of Accountant's Advice  Posting to Individual Subsidiary  Ledgers/ Index of Payments for GSIS & PHIC contributions/ premiums and loan repayments.  Issuance of HDMF Certificate, Loan Remittance and Net Take Home Pay.  Issuance of Tax Certificate to creditors.	5.1 Encoding of mandatory contributions to GSIS, PHIC and HDMF remittance system and loan repayments.	None	1 – 3 days	<i>Administrative Assistant II</i>
5.2 Online submission of mandatory deductions to concern agencies.		1 – 3 days	<i>Administrative Aide VI</i>	
5.3 Printing of Hard copy for submission.		1 – 3 days	<i>Administrative Assistant II</i>	
5.4 Preparation and review of summary of remittance.			<i>Administrative Aide I</i>	
5.5 Disbursement Voucher prepared, signed and processed.				

	<p>5.6 Check issued for payment of remittances of mandatory deductions and loan remittance to concern agencies</p> <p>5.7 Accountant's Advice prepared, reviewed, signed and transmitted to Banks</p> <p>5.8 Posting of premium/ contribution and loan re-payment to individual subsidiary ledgers of plantilla, contractual and job order personnel.</p> <p>5.9 Certificate of Net Take Home Pay for loan applications for HDMF MPL &amp; Calamity Loan of Permanent, Contractual and Job Order, prepared, reviewed and signed as per request.</p> <p>5.10 Prepared Life &amp; Retirement Premium remittance Statement Certificate as per request</p> <p>5.11 PHIC remittance prepared reviewed and signed</p> <p>5.12 Certificate of tax withheld for Gov't Money Payments prepared, signed upon request.</p>		<p>Daily</p> <p>1 – 7 days</p> <p>1 – 3 days</p> <p>1 – 7 days</p> <p>1 – 7 days</p> <p>30 minutes</p>	<p><i>Administrative Aide IV</i></p> <p><i>Administrative Aide III</i></p> <p><i>Administrative Aide I</i></p> <p><i>Administrative Assistant II</i></p> <p><i>Administrative Aide I</i></p> <p><i>Administrative Aide VI</i></p> <p><i>Administrative Assistant II</i></p> <p><i>Administrative Asistant. II</i></p> <p><i>Administrative Aide I</i></p> <p><i>Administrative Aide IV</i></p> <p><i>Administrative Aide I</i></p> <p><i>City Accountant</i></p>
	<b>Total</b>			

## 2. Internal Resource Management/Financial Resource Management Division

Preparation of Financial Statements and other related records.

<b>Office or Division:</b>	<b>Internal Resource Management/Financial Resource Management Division</b>			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	Government to Government (G2G)			
<b>Who may avail:</b>	Offices, other agencies, employees and officials			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Financial Statement (Quarterly & Annually)		City Accountant's Office		
2. Report of Daily Collections		City Accountant's Office		
3. Real Property Tax Collections		City Accountant's Office		
4. Bank Statement		Accredited Banks		
5. Disbursement Vouchers and Obligation Request		City Accountant's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Preparation of Financial Statements and other related records for submission to Commission on Audit.	1.1 Trial Balance of Trust Fund, General Fund prepared, reviewed and signed for submission to Commission on Audit.	None	1 – 20 days	<i>City Accountant</i>
	1.2 Quarterly Financial Statement Reports of General Fund and Special Education Fund, including Trial Balance, Statement of Financial Performance, Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity and Schedule of Receivables & Payables prepared, reviewed and signed.	None	Quarterly	<i>Supervising Administrative Officer Administrative Aide I</i>

	1.3 Annual Financial Reports for Special Education fund and General Fund including Trial Balance, Statement of Financial Performance, Statement of Financial Position, Cash Flow Statement, Statement of Changes in Net Assets/Equity, Notes to Financial Statements and Schedule of Receivables & Payables and Statement of Management Responsibility prepared, reviewed and signed.	None	Yearly (on or before March 31 of the ensuing year.)	<i>Supervising Administrative Officer</i>
	1.4 Consolidated Financial Statements, prepared, reviewed and signed. Submitted.		1 – 20 days	<i>City Accountant</i>
2. Posting of transactions to Index of Payments and other related transactions	2.1 Report of Daily Collections & Deposits	None	daily	<i>Administrative Officer IV</i>
	2.2 Collection of Real Property Tax, checked and verified.		1 – 3 days	<i>Administrative Assistant III</i>
	2.3 Bank Reconciliation of all funds prepared, reviewed and signed	None		<i>Administrative Aide IV</i>
	2.4 Check and Cash Disbursement Journal of Trust Fund prepared, summarized and recapitulated and signed.	None		<i>Administrative Officer II</i> <i>Administrative Aide I</i>

3. Disbursement Vouchers/ Payroll Preparation and availability of allotment and Completeness of documents certified.	3.1 Disbursement Vouchers/Payrolls of various offices assigned control numbers, obligated, posted to different accounts and preparation of Journal Entry Vouchers and signed.	None	1 – 3 days	<i>Administrative Aide IV</i> <i>City Accountant</i>
	3.2 Prepare summary of remittance for loan deductions.	None		<i>Administrative Assistant II</i>
	3.3 Disbursement Voucher and Journal Entry Voucher for remittance to accredited banks for loan amortizations prepared	None	1 – 3 days	<i>Administrative Aide VI</i>
	3.4 Disbursement Vouchers and Journal Entry Voucher for various barangay augmentation fund and withdrawal guaranty deposits (retention) prepared.		30 minutes	
	3.5 Disbursement vouchers and OBR's for electric and water bills reviewed and prepared	None	1 – 3 days	<i>Administrative Aide IV</i>
	3.6 Allotment Release Order recorded and posted quarterly	None	Quarterly	
	3.7 Obligation Request encoded/recorded to individual accounts.		1 – 3 days	

4. Issuance of certificate of disbursement/ Obligations submitted to National Government Agencies.	4.1 Issuance of certificate of disbursement/ Obligations prepared and submitted to National Office as requested.	None	1 – 3 days	<i>Administrative Officer II</i> <i>City Accountant</i>
5. Compliance with the Transparency and Good Governance	<p>5.1 Statement of Debit service, Statement of Income &amp; Expenses, Cash Flow, of General Fund, Trust Fund, SEF Utilization, BUB Utilization, Local Reduction Disaster Risk Mgt Fund Utilization posted to three (3) conspicuous places and uploaded to DILG portal &amp; City of Legazpi Website.</p> <p>5.2 Preparation and Submission of annual APP, MTPIP, AIP, PPMP, semi annual Accomplishment Report and other required office reports for online submission.</p>			<p><i>Administrative Assistant I</i></p> <p><i>Senior Administrative Assistant II</i></p>
	<b>Total:</b>		<b>58 Days, 30 Minutes</b>	



### 3. Pre-Audit Services Division

<b>Office or Division:</b>	<b>Pre-Audit Services Division</b>			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Offices, other agencies, employees and officials			
<b>CHECKLIST OF FIREMENTS REQ</b>			<b>WHERE TO SECURE</b>	
1. Disbursement Vouchers Request/ Payrolls and Obligation			City Accountant's Office	
2. Certificate of Creditable Source BIR 2307 Tax Withheld at			City Accountant's Office	
3. Certificate of Compensation Withheld BIR 2316 Payment/Tax			City Accountant's Office	
4. Alpha Data Entry			BIR	
5. Statement of Remittance			City Accountant's Office	
6. Summary of Remittance			City Accountant's Office	
7. Payroll for Wages			Respective Offices	
8. Journal Entry Vouchers			City Accountant's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Reviewing/ checking the correctness and completeness of documents	1.1 Disbursement vouchers/ Payrolls for General Fund, Trust Fund, Special Education Fund and other transactions of National Agencies granted to LGU's assigned numbers, reviewed, verified and check, pre-audited and acted upon receipt.	None	1 – 3 days	<i>Supervising Administrative Officer</i>  <i>Senior Administrative Assistant II</i>  <i>Administrative Aide I</i>
2. Posting of transactions to Index Card of Payments, Subsidiary Ledgers and other records.	2.1 Payrolls for salary, wages of Job Order/Contractual employees posted to Individual Index Card of Payments.	None	1– 3 days	<i>Supervising Administrative Officer</i>
	2.2 Disbursement Vouchers for utility bills posted to Subsidiary Ledgers.	None	1-3 days	<i>Administrative Assistant II</i>

	2.3 Withholding Tax deducted from employees posted to Individual Ledger Card.	None		<i>Administrative Aide III</i> <i>Administrative Aide I</i>
3. Preparation of Statement of Remittance and other Financial documents. Withholding Tax Adjustments and Issuance of Cert of Taxes Withheld.	3.1 Withholding taxes deducted from employees and from creditors encoded to Alpha Date Entry upon receipt.	None	1 – 20 days	<i>Senior Administrative Assistant II</i>
	3.2 Summary of Withholding remittance prepared and computed.	None	Every 10 <sup>th</sup> day of ensuing month	<i>Administrative Aide IV</i> <i>City Accountant</i>
	3.3 Encoded the taxes withheld from employees compensation, and various creditors to BIR remittance system.	None		
	3.4 Prepare Disbursement vouchers and Journal Entry Voucher for BIR remittances, signed and process for submission to accredited bank including tax debit memo.			
	3.5 Submission online all the taxes withheld for the month to BIR portal	None	Every Jan 31 <sup>st</sup> of the ensuing year (1604-C)	<i>Administrative Aide I</i>
	3.6 Submission of Annual Taxes Withheld from employees and various creditors.		Every March 1 of the ensuing year (1604-E)	<i>Senior Administrative Assistant II</i>
	3.7 Prepare and computed salary adjustment for step increment, promotion, separation, salary increase and other related salary adjustments.		As requested	<i>City Accountant</i>
	3.8 Prepare and signed Cert of Taxes Withheld 2316 to employees.			

<p>4. Monitoring of Cash Advances</p>	<p>4.1 Cash Advances granted for travel granted to officials and employees monitored.</p> <p>4.2 Prepare monitoring report on Cash Advances of all funds, prepared, review, signed and submitted to COA.</p>	<p>None</p>	<p>1-20 days</p>	<p><i>Administrative Aide III</i> <i>City Accountant</i></p>
<p>5. Payroll Preparation Uploading of Salaries and other benefits.</p>	<p>5.1 General Payroll for salaries of all offices/departments prepared, reviewed, printed and forwarded to concerned offices for signature of Department Head.</p> <p>5.2 Statement of remittances deducted from salary including loan amortization.</p> <p>5.3 General Payroll for PERA/RATA prepared and printed.</p> <p>5.4 Pay slips of employees prepared and printed. Prepared summary of salaries of employees and other benefits, reviewed and signed for submission to Phil Veteran's Bank for uploading to individual bank accounts.</p>	<p>None</p>	<p>10 days</p>	<p><i>Administrative Aide VI</i> <i>Administrative Aide VI</i> <i>Supervising Administrative Officer</i> <i>City Accountant</i></p>
	<p><b>Total</b></p>	<p><b>None</b></p>	<p><b>59 Days</b></p>	

# City Accountant's Office

## External Services

### 1. Barangay Operations

Provide technical assistance and coaching to Barangay Officials and SK Officials

<b>Office or Division:</b>	<b>Barangay Operations Division</b>			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Barangay Officials			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. AF51 (Official Receipts)			City Treasurer's Office	
2. CTC (Community Tax Certificate)			City Treasurer's Office	
3. Journal Entry Vouchers (JEV)			Respective Barangay Units	
4. Trial Balance			City Accountant's Office Barangay Division	
5. Financial Statements			City Accountant's Office Barangay Division	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Technical Assistance to Barangay Operation.	1.1 Consultation & Coaching/ Mentoring of Barangay Officials regarding flow of transaction and other Barangay Operations.	None	30 Minutes - 1 Hour	<i>Administrative Officer V</i> <i>Administrative Officer IV</i> <i>City Accountant</i>
2. Monitoring of Barangay Collections and Deposits.	2.1 Verify AF51/ CTC issued by the Barangay Treasurer.	None	30 Minutes – 1 Hour	<i>Administrative Aide I</i>
	2.2 Prepare and posting of Journal Entry Vouchers of Barangay Transactions.		1 – 3 days	<i>Administrative Officer V</i> <i>Administrative Officer IV</i>
	2.3 Prepare JEV of Brgy Share for posting, and Disbursement Voucher for transfer to Brgy's depository Bank.		1 – 3 days	<i>City Accountant</i> <i>Accountant IV</i>
	2.4 Distribution of Income (Brgy RPT Share)			<i>Administrative Aide I</i>

3. Issuance of Barangay Certification	3.1 Preparation of Certificate of Underestimated Income as per request.	None	30 Minutes as per request	<i>Administrative Officer V</i>
	3.2 Issuance of Certificate of Income,		30 Minutes as per request	<i>Administrative Officer IV</i>
4. Preparation of Financial Statements and other Financial Reports. And Submission to Commission on Audit, Financial Reports, Records, Documents.	4.1 Received Disbursement Vouchers	None	30 minutes	<i>Administrative Aide I</i>
	4.2 Prepare Journal Entry Vouchers for disbursements.		30 minutes – 1 hour	<i>Administrative Officer V</i>
	4.3 Post transaction details in Journal of Barangay Transactions		1 – 20 days On or before the 20 <sup>th</sup> of ensuing month	<i>Administrative Officer IV</i> <i>City Accountant</i>
	4.4 Preparation of Trial Balances and Financial Statements		1 – 20 days	<i>Accountant IV</i> <i>Administrative Officer V</i>
	4.5 Submission to COA Trial Balances. Bank Reconciliation Statements.			<i>Administrative Officer IV</i> <i>City Accountant</i>
	4.6 Transmittal of Disbursement Vouchers and Collections.			
	<b>Total</b>		<b>46 days, 4 Hours, 30 Minutes</b>	