



CITY ACCOUNTANT'S OFFICE



External Services - Barangay Operations

Service Information

Office or Division:	Barangay Operations Division			
Classification:	Highly Technical			
Type of Transaction:	Frontline Services			
Who may avail:	Barangay Officials / Linked Agencies			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
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			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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>Angeli G. Francisco</i> <i>Admin Officer V</i> <i>Alma A. Ante</i> <i>Admin Officer IV</i> <i>Gloria E. Aringo</i> <i>City Accountant</i>
2. Monitoring of Barangay Collections and Deposits.	2.1 Verify AF51/ CTC issued by the Barangay Treasurer. 2.2 Prepare and posting of Journal Entry Vouchers of Barangay Transactions. 2.3 Prepare JEV of Brgy Share for posting, and Disbursement Voucher for transfer to Brgy's depository Bank. 2.4 Distribution of Income (Brgy RPT Share)	None	30 Minutes – 1 Hour 1 – 3 days 1 – 3 days	Job Order Employee <i>Angeli G. Francisco</i> <i>Admin Officer V</i> <i>Alma A. Ante</i> <i>Admin Officer IV</i> <i>Selina B. Abinon</i> <i>Admin Aide I</i> <i>Alma Ll. Baldon</i> <i>Admin Aide I</i> <i>Gloria E. Aringo</i> <i>City Accountant</i>



<p>3. Issuance of Barangay Certification</p>	<p>3.1 Preparation of Certificate of Underestimated Income as per request.</p> <p>3.2 Issuance of Certificate of Income,</p>	<p>None</p>	<p>30 Minutes as per request</p> <p>30 Minutes as per request</p>	<p>Angeli G. Francisco <i>Admin Officer V</i></p> <p>Alma A. Ante <i>Admin Officer IV</i></p>
<p>4. Preparation of Financial Statements and other Financial Reports.</p>	<p>4.1 Received Disbursement Vouchers</p> <p>4.2 Prepare Journal Entry Vouchers for disbursements.</p> <p>4.3 Post transaction details in Journal of Barangay Transactions</p> <p>4.4 Preparation of Trial Balances and Financial Statements</p>	<p>None</p>	<p>30 minutes</p> <p>30 minutes – 1 hour</p> <p>1 – 20 days</p>	<p>Job Order Employees</p> <p>Angeli G. Francisco <i>Admin Officer V</i></p> <p>Alma A. Ante <i>Admin Officer IV</i></p>
<p>5. Submission to Commission on Audit, Financial Reports, Records, Documents.</p>	<p>5.1 Submission to COA Trial Balances. Bank Reconciliation Statements.</p> <p>5.2 Transmittal of Disbursement Vouchers and Collections.</p>	<p>None</p>	<p>On or before the 20th of ensuing month</p> <p>1 – 20 days</p>	<p>Angeli G. Francisco <i>Admin Officer V</i></p> <p>Alma A. Ante <i>Admin Officer IV</i></p> <p><i>Job Order Employees</i></p> <p>Gloria E. Aringo City Accountant</p>



Internal Services – Accounting Services/Accountability

Service Information

Office or Division:	Accounting Services/Accountability Division			
Classification:	Highly Technical			
Type of Transaction:	Frontline Services			
Who may avail:	Payee/Creditor			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
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			
6. Accountant's Advice	City Accountant's Office			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Recording and monitoring of Collections and deposits.	1.1 Official Receipts and Deposit Slips, & Report of collections and deposits for General Fund, Trust Fund and Special Education Fund verified, check, distributed, recapitulated and encoded.	None	1 – 3 days	<i>Luchi C. Yanzon</i> SAO <i>Vanessa Chariss A. Arena</i> Admin Officer II <i>Fatima N. Ramos</i> Admin Officer V <i>Lenelyn Nuñez</i> Admin Officer IV
2. Encoding of Report of Daily Collection and Deposits	2.1 Report of Daily Collections & Deposits of Special Education Fund and General Fund encoded to Cash Receipt Journal. 2.2 Journal Entry Voucher for Distributed Income of General Fund, with Report of Collection & Deposits prepared & encoded.	None	1 – 3 days 1 – 3 days	<i>Luchi C. Yanzon</i> SAO <i>Vanessa Chariss A. Arena</i> Admin Officer II <i>Fatima N. Ramos</i> Admin Officer V <i>Lenelyn O. Nuñez</i> Admin Officer IV <i>Nikka B. Nuelan</i> Admin Aide I



<p>3. Encoding of Journal Entry Vouchers and Preparation of Cash / Check Disbursement Journal</p>	<p>3.1 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>3.2 Check/Cash Disbursement Journal and Cash Disbursements Journal of General Fund/MBTS/Special Education Fund prepared, summarized and recapitulated, and signed by City Accountant.</p> <p>3.3 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>	None	1 – 20 days	<p>Luchi C. Yanzon SAO</p> <p>Fatima N. Ramos <i>Admin Officer V</i></p> <p>Mark-Jason L. Del Rio Admin Officer II</p> <p>Vanessa Chariss A. Arena Admin Officer II</p> <p>Gloria E. Aringo <i>City Accountant</i></p> <p><i>JOB ORDER</i></p>



<p>4. Posting of transactions to General Subsidiary Ledgers and other records</p>	<p>4.1 Check/Cash Disbursement Journal and Cash Receipt Journal of Special Education Fund and General Fund posted to General Ledger.</p> <p>4.2 Disbursement Vouchers/Payrolls and Report of Collection and deposits of General Fund/MBTS/Special Education Fund and TRUST FUND posted to Subsidiary/General Ledgers.</p>	<p>None</p>	<p>1- 20 days</p>	<p>Contractual Employee</p> <p>Luchi C. Yanzon SAO</p> <p>Mark-Jason L. Del Rio Admin Officer II</p> <p>Vanessa Chariss A. Arena Admin Officer II</p>
<p>5. Monitoring Report on Cash Advance/Preparation of report.</p>	<p>5.1 Monitoring Report on Cash Advance for Special Education Fund, Trust Fund, General Fund prepared, reviewed, signed and submitted.</p>	<p>None</p>	<p>7 – 10 Days</p>	<p>Luchi C. Yanzon SAO</p> <p>Vanessa Chariss A. Arena Admin Officer II</p> <p>Efren A. Oliva Jr Admin Aide III</p> <p>Gloria E. Aringo City Accountant</p>
<p>6. Unserviceable Property Plant & Equipment Report.</p>	<p>6.1 Preparation of Journal Entry Vouchers for Unserviceable Property Plant & Equipment for General Fund and Special Education Fund.</p>	<p>None</p>	<p>7 – 10 Days</p>	<p>Luchi C. Yanzon SAO</p> <p>Gloria E. Aringo City Accountant</p> <p>JOB ORDER</p>



<p>7. Computation and Preparation of Schedule and Journal Entry Voucher for Depreciation of Property Plant & Equipment.</p>	<p>8.1 Monthly Depreciation of Property Plant and Equipment of General Fund and Special Education Fund computed and prepared. 8.2 Journal Entry Voucher for Depreciation Expense of General Fund and Special Education Fund computed and signed.</p>	<p>None</p>	<p>2 days</p>	<p>Luchi C. Yanzon SAO</p> <p><i>Mark-Jason L. Del Rio</i> <i>Accountant III</i></p> <p>Gloria E. Aringo <i>City Accountant</i></p> <p>Job Order Employees</p>
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<p>8 Preparation/ Encoding/ Printing of summary of monthly remittances.</p>	<p>9.1 Encoding of mandatory contributions to GSIS, PHIC and HDMF remittance system and loan re-payments.</p> <p>9.2 Online submission of mandatory deductions to concern agencies.</p> <p>9.3 Printing of Hard copy for submission.</p> <p>9.4 Preparation and review of summary of remittance.</p> <p>9.5 Disbursement Voucher prepared, signed and processed.</p> <p>9.6 Check issued for payment of remittances of mandatory deductions and loan remittance to concern agencies</p>	<p>None</p>	<p>1 – 3 days</p> <p>1 – 3 days</p> <p>1 – 3 days</p>	<p>Ma.Ophelia B. de Vera <i>Admin Asst. II</i></p> <p>Francis D. Arcilla <i>Admin Aide VI</i></p> <p>Arnold L. Ajero Admin Asst II</p> <p>Job Order Employees</p>
<p>9 Preparation/ Issuance of Accountant's Advice</p>	<p>10.1 Accountant's Advice prepared, reviewed, signed and transmitted to Banks</p>	<p>None</p>	<p>Daily</p>	<p>Roy A. Apuli Admin Aide IV</p> <p>Gregorio B. Arienda Admin Aide III</p> <p>Gloria E. Aringo City Accountant</p> <p>Job Order Employee</p>



Internal Services – Internal Resource Management/Financial Resource Management Division

Service Information

Office or Division:	Internal Resource Management/Financial Resource Management Division			
Classification:	Highly Technical			
Type of Transaction:	Frontline Services			
Who may avail:	Link Agencies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	Gloria E. Aringo <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	Luchi C. Yanzon SAO Mark-Jason L Del Rio Accountant III Vanessa Chariss A. Arena Admin Officer II Contractual Employees



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



<p>4. Issuance of certificate of disbursement/ Obligations submitted to National Government Agencies.</p>	<p>4.1 Issuance of certificate of disbursement/ Obligations prepared and submitted to National Office as requested.</p>	<p>None</p>	<p>1 – 3 days</p>	<p>Vanessa Chariss A. Arena Admin Officer II</p> <p>Gloria E. Aringo City Accountant</p>
<p>5. Compliance with the Transparency and Good Governance</p>	<p>5.1 Statement of Debit service, Statement of Income & 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 & 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>Jose A. Asejo <i>Admin Asst I</i></p> <p>Genalin D. Lorilla Sr. Admin Asst. II</p>



Internal Services – Pre-Audit Services Division

Service Information

Office or Division:	Pre-Audit Services Division			
Classification:	Highly Technical			
Type of Transaction:	Frontline Services			
Who may avail:	Linked Agencies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Disbursement Vouchers and Obligation Request/ Payrolls	City Accountant's Office			
2. Certificate of Creditable Tax Withheld at Source BIR 2307	City Accountant's Office			
3. Certificate of Compensation Payment/Tax Withheld BIR 2316	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			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	Estrella E. Ala SAO Genalin D. Lorilla <i>Sr. Admin Asst II</i> JO Employees
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. 2.2 Disbursement Vouchers for utility bills posted to Subsidiary Ledgers.	None None	1– 3 days	Estrella E. Ala SAO Marietta L. Valencia <i>Admin Asst II</i> Efren A. Oliva Jr. <i>Admin Aide III</i> <i>JOB ORDER EMPLOYEES</i>



	2.3 Withholding Tax deducted from employees posted to Individual Ledger Card.	None	1-3 days	Genalin D. Lorilla <i>Sr. Admin Asst II</i> Job Order Employee
3. Preparation of Statement of Remittance and other Financial documents	3.1 Withholding taxes deducted from employees and from creditors encoded to Alpha Date Entry upon receipt.	None	1 – 20 days	Genalin D. Lorilla <i>Sr.Admin Asst II</i> Gloria E. Aringo City Accountant
	3.2 Summary of Withholding remittance prepared and computed.	None	Every 10 th day of ensuing month	
	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.	None		
	3.5 Submission online all the taxes withheld for the month to BIR portal	None	Every Jan 31 st of the ensuing year (1604-C) Every March 1 of the ensuing year (1604-E)	
	3.6 Submission of Annual Taxes Withheld from employees and various creditors.	None		



4. Withholding Tax Adjustments and Issuance of Cert of Taxes Withheld.	<p>4.1 Prepare and computed salary adjustment for step increment, promotion, separation, salary increase and other related salary adjustments.</p> <p>4.2 Prepare and signed Cert of Taxes Withheld 2316 to employees.</p>		as requested	<p>Genalin D. Lorilla <i>Sr Admin Asst II</i></p> <p>Gloria E. Aringo <i>City Accountant</i></p>
5. Monitoring of Cash Advances	<p>5.1 Cash Advances granted for travel granted to officials and employees monitored.</p> <p>5.2 Prepare monitoring report on Cash Advances of all funds, prepared, review, signed and submitted to COA.</p>	None	1-20 days	<p>Efren A. Oliva Jr. <i>Admin Aide III</i></p> <p>Gloria E. Aringo <i>City Accountant</i></p>
6. Payroll Preparation	<p>6.1 General Payroll for salaries of all offices/departments prepared, reviewed, printed and forwarded to concerned offices for signature of Department Head.</p> <p>6.2 Statement of remittances deducted from salary including loan amortization.</p>	<p>None</p> <p>None</p> <p>None</p>	1 – 7 days	<p>Efren A. Perez <i>Admin Aide VI</i></p>



	6.3 General Payroll for PERA/RATA prepared and printed. 6.4 Pay slips of employees prepared and printed.	None		
7 Uploading of Salaries and other benefits.	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.	None	1-3 days	Efren A. Perez Admin Aide VI <i>Estrella E. Ala</i> SAO Gloria E. Aringo <i>City Accountant</i>



FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Through a customer feedback form, letter, email or electronic messaging.
How feedbacks are processed	Forwarded to concern unit, and acted upon within the prescribed period.
How to file a complaint	Through a letter, email or electronic messaging, addressed to: Ms. GLORIA E. ARINGO City Accountant City Accountant's Office City Hall Annex Bldg. Rizal St., Legazpi City
How complaints are processed	Check on the details of the complaints, ask for the incident report by the concerned employee, with documentary attachment, then a letter-reply to the complainant.
Contact Information of CCB, PCC, ARTA	CCB: 09088816565 Email: @ contactcenterngbayan.gov.ph PCC: 8888 pcc@malacanang.gov.ph ARTA: (02) 84785093



Division	Email Address	Contact Information
Accounting Services- Accountability	Lgulegazpi2020@gmail.com	Hotline Number 742-3700
Internal Resource Management Division	Lgulegazpi2020@gmail.com	Hotline Number 742-3700
Pre-Audit Services Division	Lgulegazpi2020@gmail.com	Hotline7 Number 742-3700
Barangay Operation Division	Lgulegazpi2020@gmail.com	Hotline Number 742-3700
Ms. Gloria E. Aringo City Accountant	gloria_aringo@yahoo.com.ph	09175035093
Ms. Genalin D. Lorilla Sr. Administrative Assistant II	ginalorilla237@gmail.com	09156216683