



CITY ACCOUNTING OFFICE



EXTERNAL SERVICES

1. Preparation of Bank Reconciliation Statement

Service Description: The City Accounting Office prepares bank reconciliation statements to LGU of Tuguegarao City bank account in order to compare the Accounting record against the records provided by the bank.

| | | | | |
|---|--|---|-------------------------|------------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple to Complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | COA, City Mayor’s Office, City Treasurer’s Office | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Subsidiary ledgers, | | Accounting ENGAS | | |
| Bank Statements | | Development Bank of the Philippines, Land Bank of the Philippines | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. The COA will request for the submission of Monthly BRS | 1. Request a copy of bank statements from the bank | None | 3 hours | <i>Asst. City Accountant</i> |
| | 2. Generate the Subsidiary Ledger of Cash in bank | None | 30 minutes | <i>Asst. City Accountant</i> |
| | 3. Find the starting point | None | 1 minutes | <i>Asst. City Accountant</i> |
| | 4. Run through bank deposits / credits | None | 10 minutes - 4 hours | <i>Asst. City Accountant</i> |
| | 5. Check the book deposits | None | 5 minutes - 1 hours | <i>Asst. City Accountant</i> |
| | 6. Run through bank withdrawals / debits | None | 5 minutes - 4 hours | <i>Asst. City Accountant</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|------------------------|-------------------------|--------------------------------|
| | 7. Check the check payments in our books | None | 5 minutes - 2 hours | <i>(Asst. City Accountant)</i> |
| | 8. Prepare the Bank Reconciliation Statement | None | 30 minutes - 2 hours | <i>(Asst. City Accountant)</i> |
| | 9. Approval of the Bank Reconciliation Statement | None | 10 minutes | <i>(Asst. City Accountant)</i> |
| | 10. Submission of BRS with the bank statements to COA | None | 10 minutes | <i>(Asst. City Accountant)</i> |



Internal Services

1. Processing of Disbursement Vouchers for different expenditures of the City

Service Description: The City Accountant certifies the that allotment is obligated for the purpose as indicated in the DVs and supporting documents attach to the DVs are complete.

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|--|---|------------------------|------------------------|---------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple to complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | Employees, Suppliers | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Duly signed Obligation Request and Disbursement Voucher | | Department concerned | | |
| 2. Applicable documentary requirements base from COA C2012-001 | | Department concerned | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. A. (General Fund and Special Education Fund) The City Budget office will transmit the duly signed obligation request with the Disbursement Vouchers and supporting documents. B. (Trust Fund) The concerned office will transmit the Disbursement Vouchers and supporting documents. | 1. Receive the duly signed obligation request, disbursement vouchers with the necessary supporting documents. | None | 2 minutes | <i>Admin Staff</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|------------------------|-------------------------|--------------------------------|
| | 2. Record DV to logbook then assign unique DV Number | None | 2 minutes | <i>Admin Staff</i> |
| | 3. Check the completeness of supporting documents then affix initials | None | 10 minutes - 30 minutes | <i>(Asst. City Accountant)</i> |
| | 4. Compute the withholding Tax | None | 2 minutes | |
| | 5. Approve the Disbursement Voucher | None | 20 seconds | <i>(City Accountant)</i> |
| | 6. Detach the supporting documents for safekeeping | None | 15 minutes | <i>Admin Staff</i> |
| | 7. Bring DV to the City Treasurer's Office | None | 15 minutes | <i>Admin Staff</i> |



2. Processing of Payrolls

Service Description: The City Accountant process the approved payrolls to ensure that it is properly computed and duly supported by complete supporting documents as per COA circular.

| | | | | |
|---|--|------------------------|------------------------|---------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | Employees | | | |
| CHECKLIST OF REQUIREMENTS | | | WHERE TO SECURE | |
| 1. Approved payroll with Obligation Request | | | City Budget Office | |
| 2. Applicable documentary requirements base from COA C2012-001 | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. The City Budget Office will bring the approved payroll to the City Accounting Office | 1. Received payroll from City Budget Office | None | 2 minutes | <i>Admin Staff</i> |
| | 2. Record payroll to logbook then assign a series number | None | 2 minutes | <i>Admin Staff</i> |
| | 3. Check completeness of supporting documents and verify completeness of signatures | None | 10 minutes | <i>Admin Staff</i> |
| | 4. Bring un approve payrolls to mayor's Office for approval or Treasurer's Office in case of duly approved payroll | None | 5 minutes | <i>Admin Staff</i> |



3. Remittance of Salary deductions

Service Description: The City Accountant prepares the remittances of employees based from paid payrolls and DVs to be paid to concerned government agencies on or before deadline.

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|--|--|-------------------------|------------------------|---|
| Office or Division: | City Accounting Office | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | City Officials and Employees | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Paid Payrolls during the month | | City Treasurer's Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. The City Treasurer's office will bring the paid payrolls during the month to the City Accounting Office | 1. Prepares summary of remittance on salary deductions (PHIC, PAGIBIG, GSIS, DBP, LBP, PPSB, BIR, SSS) | None | 3 working days | <i>Representatives from GSIS, Pag-ibig, PHIC, SSS, BIR, DBP, LBP, PPSB)</i> |
| | 2. Check and Approve summary remittances | None | 15 minutes | <i>(City Accountant)</i> |
| | 3. Prepares disbursement vouchers as per approved summary remittances | None | 10 minutes | <i>Representatives from GSIS, Pag-ibig, PHIC, SSS, BIR, DBP, LBP, PPSB)</i> |
| 2. The City Treasurer's office will issue countersigned check for the remittance | 4. Receives duly signed and countersigned check and prepares corresponding Accountant's Advice | None | 5 minutes | <i>Admin Staff</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|--------------|---|-----------------|-----------------|--------------------|
| | 5. Deliver checks and summary of remittances to banks and matching agencies | None | 2 hours | <i>Driver</i> |



4. Secure of Monthly Contributions and Loan Repayments

Service Description: The City Accountant issues Certification for all contributions remitted by the City Accounting Office to City employees and officials base from office record when needed.

| | | | | |
|--|---|------------------------|------------------------|---|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple Transaction | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | City Officials and Employees | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Paid Payrolls and Disbursement Vouchers | | City Accounting Office | | |
| 2. Subsidiary Ledger of remittances | | City Accounting Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Request certifications. | 1. We entertain the requesting client to know what kind of certification he/she is requesting | none | 1 minute | <i>Admin Staff</i> |
| | 2. Verify the documents on payrolls and remittances | none | 30 minutes | <i>Admin Staff</i> |
| | 3. Prepares certifications | none | 10 minutes | <i>Admin Staff</i> |
| | 4. Check and Approve Certifications | none | 1 minute | <i>(City Accountant/ Assistant City Accountant)</i> |
| | 5. Release Certifications to requesting person | none | 1 minute | <i>Admin Staff</i> |



5. Secure of Certificate of Monthly Net Take Home Pay

Service Description: The City Accountant issues Certificate of Monthly Net Take Home Pay to City employees and officials base from latest paid payrolls when applying for a loan.

| | | | | |
|----------------------------------|---|------------------------|------------------------|---|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | City Officials and Employees | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Latest Paid Payrolls | | City Accounting Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Request certifications | 1. We entertain the requesting client to know what kind of certification he/she is requesting | none | 1 minute | <i>Admin Staff</i> |
| | 2. Verify the deductions and net take home pay on payroll | none | 30 minutes | <i>Admin Staff</i> |
| | 3. Prepare Certificate of Net Take-Home-Pay and affix initials | none | 10 minutes | <i>Admin Staff</i> |
| | 4. Checks and approves Certificate of Monthly Net Take Home Pay | none | 1 minute | <i>(City Accountant/ Assistant City Accountant)</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|------------------------|------------------------|---------------------------|
| | 5. Records Certificate of Monthly Net Take Home Pay to logbook and assign series number | none | 1 minute | <i>Admin Staff</i> |
| | 6. Releases Certificate of Monthly Net Take Home Pay to requesting employees | none | 1 minute | <i>Admin Staff</i> |



6. Liquidation of Cash Advance

Service Description: The City Accountant will review the computation and supporting documents of liquidation report of cash advances made by City Employees and officials.

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|--|---|---|------------------------|---------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | Accountable Officers and employees | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Liquidation Report | | Office concerned | | |
| 2. Documentary requirements as per COA C2012-001 (Approved Itinerary of Travel, Certificate of Travel Completed, Travel Order, Certificate of Appearance, Certificate of Absolute Necessity when exceeding per diem, Official receipts),(Report of Disbursement, Obligation Request, Payrolls) | | City Mayor's office, other department concerned | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Submit duly signed liquidation report with complete supporting documents. | 1. Accepts and receives the duly signed liquidation report with complete supporting documents. | None | 1 minute | <i>Admin Staff</i> |
| | 2. Checks the veracity and completeness of supporting documents including computations and presentations. | None | 30 minutes | <i>Admin Staff</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|------------------------|------------------------|---|
| | 3. Assigns Liquidation report Series Number, sign Box B, detach and release liquidation employee's copy | None | 1 minute | <i>Admin Staff</i> |
| | 4. Prepare Journal-Entry-Voucher (JEV) on liquidation employee's copy | None | 5 minutes | <i>Admin Staff</i> |
| | 5. Checks and Approves JEV | None | 1 minute | <i>(City Accountant/ Assistant City Accountant)</i> |
| | 6. Segregates Accounting Copy from COA Copy, File Accounting copy then transmit Original copy with original supporting documents to COA | None | 30 minutes | <i>Admin Staff</i> |



7. Recording and Filing of Disbursement Vouchers, Payrolls, collections and deposits

Service Description: The City Accounting office uses the ENGAS in recording the financial transactions of the City Government of Tuguegarao.

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|--|---|-------------------------|------------------------|---|
| Office or Division: | City Accounting Office | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | City Government of Tuguegarao | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Paid Disbursement vouchers, paid Payrolls, reports of collection and deposits, officials receipts, Debit memo, credit memo (with complete supporting documents) | | City Treasurer's office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. The City Treasurer's Office will submit the paid DV and Payrolls, reports of collections and deposits to the City Accounting office | 1. Receives DV and Payrolls, reports of collections and deposits from treasurers office | None | 5 minutes | <i>Admin Staff</i> |
| | 2. Prepares JEV thru ENGAS | None | 20 minutes | <i>Assistant City Accountant</i> |
| | 3. Approves JEV thru ENGAS | None | 2 minutes | <i>(City Accountant/ Assistant City Accountant)</i> |
| | 4. Segregates Original Copy from duplicate Copy and file duplicate copy | None | 30 minutes | <i>Admin Staff</i> |
| | 5. Prepare monthly transmittal and transmit Original copies to COA | None | 3 days | <i>Admin Staff</i> |



8. Preparation of City Government of Tuguegarao's Trial balance and Annual Financial Reports

Service Description: The City Accounting Office prepares and maintains the Financial records of City Government of Tuguegarao.

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|---|---|-------------------------------|------------------------|--------------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | City Government of Tuguegarao | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Paid Disbursement vouchers, paid Payrolls, reports of collection and deposits, officials receipts, Debit memo, credit memo (with complete supporting documents) | | City Government of Tuguegarao | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. The COA will request for the submission of Annual Reports | 1. Reconciliation of Expenses with the City Budget Office | None | 1 day | <i>(Asst. City Accountant)</i> |
| | 2. Reconciliation of Revenue with the City Treasurer's Office | None | 4 hours | <i>(Asst. City Accountant)</i> |
| | 3. Adjusting Entries, correcting entries and Closing Entries | None | 5 days | <i>(Asst. City Accountant)</i> |
| | 4. Conversion of ENGAS TB to PPSAS TB | None | 1 day | <i>(Asst. City Accountant)</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|-------------------------|------------------------|--|
| | 5. Preparation of Annual Reports <ul style="list-style-type: none"> • Statement of Financial Position • Statement of Financial Performance • Cash flow Statement • Statement of Changes in Gov't Equity • Notes to FS • Annexes • Schedule of Accounts | None | 10 days | <i>(Asst. City Accountant)</i> |
| | 6. Certifies the correctness of Annual Financial Reports | None | 5 minutes | <i>(City Accountant)</i> |
| | 7. Signs the Management Responsibility | None | 5 minutes | <i>(City Mayor)/ (City Accountant)</i> |
| | 8. Submit Financial Reports to COA and other offices | None | 2 hours | <i>Admin Staff</i> |



9. Preparation of Quarterly Reports in compliance with the DILG Full Disclosure Policy

Service Description : The City Accounting Office prepares various quarterly reports for the DILG FDP to be posted in three conspicuous place, LGU web site and FDP portal.

| | | | | |
|--|---|------------------------|------------------------|---------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | DILG | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Different General ledger, Subsidiary ledgers, Journal entry vouchers | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. DILG will request for the submission of FDP reports | 1. Preparation of Quarterly Reports <ul style="list-style-type: none"> • Schedule of Unliquidated Cash Advance • Trust Fund Utilization • SEF Utilization • LDDRMF Utilization • Man Power Complement • Cash Flow Statement | None | 3-4 days | (Asst. City Accountant) |
| | 2. Certify the correctness of quarterly reports. | None | 10 minutes | (City Accountant) |
| | 3. Submission of Quarterly Reports to DILG and City Information Office. | None | 10 minutes | (Asst. City Accountant) |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|------------------------|---|---|
| | 4. Posting of Reports to three conspicuous place. | None | 10 minutes 1 hour and 30 minutes | <i>(City Accountant/ Assistant City Accountant)</i> |
| | 5. Posting of Report to FDP Portal | None | 20 minutes | <i>(Asst. City Accountant)</i> |
| | 6. Posting of report to LGU website | None | 20 minutes | (IT Office Staff) |



10. Preparation of Bank Reconciliation Statement

Service Description : The City Accounting Office prepares bank reconciliation statements to LGU of Tuguegarao City bank account in order to compare the Accounting record against the records provided by the bank.

| | | | | |
|---|--|---|------------------------|--------------------------------|
| Office or Division: | City Accounting Office | | | |
| Classification: | Simple to Complex | | | |
| Type of Transaction: | G2G – Government to Government | | | |
| Who may avail: | COA, City Mayor's Office, City Treasurer's Office | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| Subsidiary ledgers, | | Accounting ENGAS | | |
| Bank Statements | | Development Bank of the Philippines, Land Bank of the Philippines | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. The COA will request for the submission of Monthly BRS | 1. Request a copy of bank statements from the bank | None | 3 hours | <i>(Asst. City Accountant)</i> |
| | 2. Generate the Subsidiary Ledger of Cash in bank | None | 30 minutes | <i>(Asst. City Accountant)</i> |
| | 3. Find the starting point | None | 1 minute | <i>(Asst. City Accountant)</i> |
| | 4. Run through bank deposits / credits | None | 10 minutes - 4 hours | <i>(Asst. City Accountant)</i> |
| | 5. Check the book deposits | None | 5 minutes - 1 hour | <i>(Asst. City Accountant)</i> |
| | 6. Run through bank withdrawals / debits | None | 5 minutes - 4 hours | <i>(Asst. City Accountant)</i> |



| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
|---------------------|---|------------------------|------------------------|--------------------------------|
| | 7. Check the check payments in our books | None | 5 minutes - 2 hours | <i>(Asst. City Accountant)</i> |
| | 8. Prepare the Bank Reconciliation Statement | None | 30 minutes — 2hours | <i>(Asst. City Accountant)</i> |
| | 9. Approval of the Bank Reconciliation Statement | None | 10 minutes | <i>(City Accountant)</i> |
| | 10. Submission of BRS with the bank statements to COA | None | 10 minutes | <i>(Asst. City Accountant)</i> |