



Municipal Accounting Office

External Services



1. PROCESSING OF PAYMENTS TO SUPPLIERS

Payment to supplier of goods and services and contractors of infra projects.

Office of Division	Municipal Accounting Office			
Classification	Complex			
Type of Transaction	G2B Government to Business			
Who may Avail	Suppliers and Contractors/Bids and Awards Committee/All Offices			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ Disbursement Voucher ○ CAFOA ○ Purchase Request ○ Purchase Order/Contracts ○ Request for Quotation ○ Abstract of Bids ○ Notice to Proceed ○ Notice of Award ○ Inspection and Acceptance Report ○ Documentary requirements in compliance w/ RA 9184 and COA Circular 2012-001 (refer to checklist of requirements) ○ Such other document peculiar to the contract and/or to the mode of procurement and nature of transaction and considered necessary in the auditorial review and in the technical evaluation (refer to checklist of requirements) 			Requesting Office Requesting Office Bids and Awards Committee Office Bids and Awards Committee Office Bids and Awards Committee Office Bids and Awards Committee Office Bids and Awards Committee Office Bids and Awards Committee Office Bids and Awards Committee Office Municipal Engineering Office Municipal General Services Office Bids and Awards Committee Bids and Awards Committee/ Municipal General Services Office/ Requesting Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit PR for review	<ul style="list-style-type: none"> ○ Receive the PR ○ Post PR to Journal of Appropriation and Obligation ○ Final review of PR ○ Log PR and forward to treasury 	None	2 minutes 5 minutes 5 minutes 10 minutes	Admin Assistant II Admin Aide II Municipal Accountant Admin Assistant II
2. Submit CAFOA and Purchase Order	<ul style="list-style-type: none"> ○ Receive the CAFOA and PO ○ Update posting in Journal of Appropriation and Obligation ○ Certify CAFOA 	None	2 minutes 5 minutes 10 minutes	Admin Assistant II Admin Aide II Municipal Accountant
3. Submit Disbursement Voucher and supporting documents	<ul style="list-style-type: none"> ○ Receive the DV and compute withholding tax and forward to pre-audit section ○ Verify completeness and propriety of supporting documents ○ Final review and DV certification ○ Indicate DV number and transmit to Treasury 	None	5 minutes SVP - 20 mins PB – 1 hour Consolidated – 5 days 5 minutes 5 minutes	Admin Assistant II Accountant II Municipal Accountant Admin Assistant II



CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. Submit approved DV and signed check	<ul style="list-style-type: none"> ○ Receive the signed check and DV ○ Prepare bank advice ○ Review accuracy of bank advice ○ Record to logbook ○ Prepare Journal Entry Voucher ○ Prepare withholding tax Certificate ○ Sign tax Certificate ○ Sign bank advice ○ Review and approve of JEV ○ Deliver bank advice to LBP ○ Return of DV and check to Treasury after the bank advice has been duly delivered 	None	3 minutes	Admin Aide VI
			1 hour	Admin Aide VI
			10 minutes	Admin Aide IV
			10 minutes	Admin Assistant II
			10 minutes	Admin Aide VI
			10 minutes	Admin Aide VI
			10 minutes	Admin Aide II
			10 minutes	Admin Aide IV
			5 minutes	Municipal Accountant
			5 minutes	Municipal Accountant
5 minutes	Municipal Accountant			
			1 day	Admin Aide VI
			5 minutes	Admin Aide VI
	TOTAL		SVP - 1 day, 4 hours and 17 minutes PB - 1 day, 2 hours and 57 minutes Consolidated - 6 day, 1 hour and 57 minutes	



2. BARANGAY BOOKKEEPING SERVICES

Bookkeeping of Barangay Financial Transactions.

Office of Division	Municipal Accounting Office			
Classification	Simple			
Type of Transaction	G2G Government to Government			
Who may Avail	All Barangays of the Municipality			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ Report of Check Issued, Paid Vouchers with supporting documents ○ Report of Collections and Deposits 			Barangay Treasurer	
			Barangay Treasurer	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit report of check issued and paid vouchers	<ul style="list-style-type: none"> ○ Receive the RCI and check completeness of submitted paid vouchers ○ Prepare Journal Entry Voucher ○ Review and approval of JEV 	None	10 minutes	Admin Assistant II
			5 minutes	Admin Assistant II
			5 minutes	Municipal Accountant
2. Submit report of collections and deposits, validated deposit slips, AF51, CTC, etc	<ul style="list-style-type: none"> ○ Receive the RCD, validated official receipts and official receipts ○ Prepare authority for issue of AF 51/CTC ○ Sign authority for issue of AF 51/CTC ○ Prepare Journal Entry Voucher ○ Review and approval of JEV 	None	5 minutes	Admin Assistant II
			1 minute	Admin Assistant II
			1 minute	Accountant II
			10 minutes	Admin Assistant II
			5 minutes	Municipal Accountant
TOTAL			42 minutes	



Municipal Accounting Office
Internal Services



3. PROCESSING OF CASH ADVANCES AND REIMBURSEMENTS

Processing of cash advance for travel.

Office of Division	Municipal Accounting Office			
Classification	Simple			
Type of Transaction	G2C Government to Client			
Who may Avail	All Municipal Officials and Employees, All Offices			
CHECKLIST OF REQUIREMENTS:		WHERE TO SECURE:		
<ul style="list-style-type: none"> General Requirements ○ Disbursement Voucher ○ CAFOA CA of Travel ○ Approved Travel Order ○ Itinerary of Travel ○ Letter of Invitation Other CA ○ Payroll ○ DTR/Accomplishment Reports ○ Minutes of Meeting ○ Project Proposal ○ Documentation ○ Other pertinent documents Reimbursements ○ Purchase request ○ Official receipt ○ Request for Issue Slip ○ Inspection and Acceptance Report ○ Other pertinent documents 		<ul style="list-style-type: none"> Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office Requesting Office 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit request certification of no unliquidated cash advance	<ul style="list-style-type: none"> ○ Affix initial on DV if no unliquidated cash advance 	None	5 minutes	Admin Aide VI
2. Submit Disbursement Voucher, CAFOA and supporting documents	<ul style="list-style-type: none"> ○ Receive the DV and forward to pre-audit section 	None	2 minutes	Admin Assistant II
	<ul style="list-style-type: none"> ○ Verify completeness and propriety of supporting documents 		30 minutes	Accountant II
	<ul style="list-style-type: none"> ○ Post transaction to Journal of Appropriation and Obligation 		5 minutes	Admin Aide II
	<ul style="list-style-type: none"> ○ Final review and CAFOA and DV certification 		5 minutes	Municipal Accountant
	<ul style="list-style-type: none"> ○ Indicate DV number and transmit to Treasury 		5 minutes	Admin Assistant II



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Submit approved disbursement voucher and signed check	○ Receive the signed check and DV	None	5 minutes	Admin Aide VI
	○ Prepare bank advice		30 minutes	Admin Aide VI
	○ Review accuracy of bank advice		20 minutes	Admin Aide IV/ Admin Assistant II
	○ Record to logbook		10 minutes	Admin Aide VI
	○ Prepare Journal Entry Voucher		10 minutes	Admin Aide VI/ Admin Aide II
	○ Signing Bank Advice		5 minutes	Municipal Accountant
	○ Review and approve of JEV		5 minutes	Municipal Accountant
	○ Deliver bank advice to LBP		1 day	Admin Aide VI
	○ Return DV and check to Treasury after the bank advice has been duly delivered		5 minutes	Admin Aide VI
	TOTAL		1 day, 2 hours and 22 minutes	



4. PROCESSING OF SALARIES/PAYROLLS AND OTHER BENEFITS

Processing of Salaries/Payrolls.

Office of Division	Municipal Accounting Office			
Classification	Complex			
Type of Transaction	G2G Government to Government			
Who may Avail	All Offices			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ CAFOA ○ Payroll ○ Daily Time Records ○ Application for leave ○ Appointment documents 			Originating Office Municipal Accounting Office Human Resource Management Office Human Resource Management Office Human Resource Management Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<ul style="list-style-type: none"> ○ Prepare payroll ○ Distribute payroll to respective office 	None	1 day 5 minutes	Admin Aide IV Admin Aide IV
1. Submit signed payroll with attached CAFOA, DTRs, Application for leave form	<ul style="list-style-type: none"> ○ Receive the payroll and forward to pre-audit section ○ Post transaction to Journal of Appropriation and Obligation ○ Take down all deductions for remittance to GSIS, Pag-ibig, Philhealth, BIR etc ○ Certify CAFOA ○ Log and transmit signed payroll to Treasury 	None	2 minutes 5 minutes 1 day 5 minutes 5 minutes	Admin Assistant II Administrative Aide II Accountant II Municipal Accountant Admin Assistant II
2. Submit paid payroll	<ul style="list-style-type: none"> ○ Receive and prepare Journal Entry Voucher ○ Approve JEV ○ Prepare remittances of various deductions 	None	1 day 5 minutes 1 day5 minutes	Administrative Aide II Municipal Accountant Accountant II
	TOTAL		4 days and 27 minutes	



5. ISSUANCE OF CERTIFICATE OF NET PAY

Issuance of certificate of net pay

Office of Division	Municipal Accounting Office			
Classification	Simple			
Type of Transaction	G2C Government to Client			
Who may Avail	All Municipal Officials and Employees			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ Official Receipt (AF 51) 			Municipal Treasury Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit official receipt (AF 51) for request of certificate of net pay	<ul style="list-style-type: none"> ○ Receive the OR and prepare certificate of net pay 	None	3 minutes	Administrative Aide IV
	<ul style="list-style-type: none"> ○ Sign certificate of net pay 		3 minutes	Municipal Accountant
TOTAL			8 minutes	

6. RECEIVING OF REPORT OF COLLECTIONS AND DEPOSIT

Receiving of report of collection and deposit

Office of Division	Municipal Accounting Office			
Classification	Simple			
Type of Transaction	G2G Government to Government			
Who may Avail	Municipal Treasurer's Office			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ Report of collection and deposit ○ AF, 51, CTC ○ Validated deposit slip 			Municipal Treasury Office Municipal Treasury Office Municipal Treasury Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit RCD, official receipt and validated deposit slip	<ul style="list-style-type: none"> ○ Receive the RCD with OR and validated deposit slip 	None	5 minutes	Admin Aide IV
	<ul style="list-style-type: none"> ○ Log the RCD 		5 minutes	Admin Aide IV
	<ul style="list-style-type: none"> ○ Prepare JEV for collection 		15 minutes	Admin Aide II
	<ul style="list-style-type: none"> ○ Prepared JEV for deposit 		5 minutes	Admin Aide IV
	<ul style="list-style-type: none"> ○ Review and approve JEV 		5 minutes	Municipal Accountant
TOTAL			35 minutes	



7. LIQUIDATION OF CASH ADVANCES

Receiving of liquidation reports for cash advances

Office of Division	Municipal Accounting Office			
Classification	Simple			
Type of Transaction	G2C Government to Citizen			
Who may Avail	All Accountable Officers			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ Liquidation Report ○ Official Receipt ○ Certificate of Travel Completed ○ Certificate of Appearance ○ Itinerary of Travel ○ Payroll ○ Other pertinent documents 			Accountable Officer Accountable Officer Accountable Officer Accountable Officer Accountable Officer Accountable Officer Accountable Officer	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit liquidation report	○ Receive liquidation report	None	2 Minutes	Admin Aide VI/Admin Aide II
	○ Review completeness of supporting documents		10 minutes	Admin Aide VI/Admin Aide II
	○ Prepare JEV to record liquidation		10 minutes	Admin Aide VI/Admin Aide II
	○ Review and approve JEV		5 minutes	Municipal Accountant
TOTAL			27 minutes	

8. LIQUIDATION OF TRUST PROJECTS

Receiving of liquidation reports for cash advances

Office of Division	Municipal Accounting Office			
Classification	Simple			
Type of Transaction	G2G Government to Government			
Who may Avail	Donor Agencies, Implementing Offices			
CHECKLIST OF REQUIREMENTS:			WHERE TO SECURE:	
<ul style="list-style-type: none"> ○ Memorandum of Agreements ○ Paid Vouchers 			Implementing Office Municipal Treasurer's Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request liquidation report	○ Prepare Statement of Receipts and Disbursements (SORD) and Liquidation Report	None	2 hours	Admin Aide II



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request liquidation report (Continuation)	<ul style="list-style-type: none"> ○ File supporting paid vouchers ○ Sign SORD and LR ○ Forward SORD and LR to Office of the Municipal Mayor for approval 	None	1 day 5 minutes 5 minutes	Admin Aide II Municipal Accountant Admin Aide II
2. Submit duly Approved SORD and LR	<ul style="list-style-type: none"> ○ Prepare transmittal for submission to COA ○ Transmit SORD and LR to COA ○ Submit SORD and LR duly stamped received by COA to donor agency 	None	5 minutes 1 day 1 day	Admin Aide II Admin Aide II Admin Aide II
	TOTAL		3 days, 2 hours and 15 minutes	