



# **Office of the City Accountant**

## ***Internal Service***



## MANDATE

The Office of the City Accountant (OCA) is one of the departments in the City Government of Cotabato located at the People's Palace, Cotabato City.

It is charged with the implementation of both the accounting and internal audit services as well as the preparation of Financial Statements in conformity with the Philippine Public Sector Accounting Standards (PPSAS) and the issuances and guidelines promulgated by the Commission on Audit (COA).

The OCA's duty includes reviewing and verifying the completeness and reliability of the supporting documents of all vouchers to ensure that transactions are properly authorized and recorded.

Further, the OCA is responsible to apprise the Local Government Officials concerned on the financial condition and operation of the City Government and recommend corrective actions thereto.

## VISION

A department that is a client service oriented with highly effective and competent employees. Fast and efficient in the delivery of accounting and auditing service and provide excellent and quality service.

## MISSION

We adhere that services should be rendered fast, efficient, and effective. We guarantee that we serve with good quality output. We provide our employees good trainings and latest trend in accounting and auditing rules and laws in order to obtain maximum efficiency.

## DEFINITION OF TERMS

**Cash Advance** – allows employees to borrow money from their company prior to incurring any expenses

**Contract of Service** – refers to engagement of the services of a person, private firm, non-governmental agency or international organization to undertake a specific work or job requiring special or technical skills in the agency to be accomplished within a specific period not exceeding one (1) year

**Disbursement Voucher (DV)** – refers to a form used to have a check made to pay an individual or an organization for merchandise sold or services rendered

**GSIS** – Government Service Insurance System



**HDMF** – Home Development Mutual Fund, also known as the Pag-IBIG Fund

**Job Order** – refers to the hiring of a worker for piece work or intermittent job of short duration not exceeding six (6) months and pay is on a daily or hourly basis

**Liquidation Report** – used to liquidate cash advances for travel and related expenses by the employees concerned of the agency

**PERA** – Personnel Economic Relief Allowance

**Permanent Status** – an appointment issued to a person who meets all the qualification requirements of the position to which he/she is being appointed to, including the appropriate eligibility, in accordance with the provisions of law, rules, and standards promulgated in pursuance thereof

**PHIC** – Philippine Health Insurance Corporation

**PO** – Purchase Order

**PR** – Purchase Request

**P/R** – pertains to payroll for regular employees

**P/J** – pertains to payroll jacket for contracts of service

**RATA** – Representation and Transportation Allowances

**Reimbursement Voucher** – refers to a form processed when the person in charge of the activity pays for goods or services out of their own pocket

**Salary** – refers to a fixed amount of money that is paid to an employee regardless of the number of hours worked in a month

**Travel Expense Voucher (TEV)** – refers to a form used to reimburse a traveller for expenses incurred that have not been paid for or reimbursed by any other source

**Wage** – refers to the amount of money paid for the number of worked in a given month

**SERVICE PLEDGE**

We, in the Office of the City Accountant, pledge to uphold the highest standards of integrity, objectivity, and professional ethics in the rendition of our service to the public. We further pledge to be thorough, complete, and committed in carrying out the following frontline service

**SERVICES AND HOW TO AVAIL THEM**

**PAYROLL/DISBURSEMENT VOUCHERS/PURCHASE REQUESTS/PURCHASE ORDERS**

Office/Division:	OFFICE OF THE CITY ACCOUNTANT	
Classification:	Simple	
Type of Transaction	G2G – Government to Government	
Who May Avail:	All City Government Employees	
FINANCIAL TRANSACTIONS		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
✓ Salaries (First Claim/Promotion	Certificate of Appointment, Oath of Office, Assumption to Duty, Daily Time Records (DTRs),	Concerned



attested by the Civil Service Commission – BARMM)	Certification as to Funds, Statement of Deductions, Personal Data Sheet, Loan Repayments with Vouchers	Employees/Client		
✓ Salaries (Subsequent Claims)	Daily Time Records (DTRs), Statement of Deductions, Loan Repayments with Vouchers			
✓ Travel	Travel Order, Itinerary of Travel, Certificate of Travel Completed, Plane/Bus Tickets, Official Receipts (OR) of Actual Expenses			
✓ Suppliers	Purchase Requests (PR), Purchase Orders (PO), Charge Invoices, Inspection Reports, Official Receipts	Concerned Offices/Suppliers		
✓ Light/Water Bill	Statement of Accounts	Cotabato Light and Power Company  Metro Cotabato Water District		
FLOW OF FINANCIAL TRANSACTIONS				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<u>RECEIVING</u>  1.1. Submit payrolls with obligation request and other supporting documents such as DTRs, statement of deductions, disbursement vouchers for payment of loans	<u>ADMINISTRATIVE DIVISION</u>  1.1.a. Record in the logbooks of incoming disbursements and assign control number to payrolls and vouchers of different offices.	None	5 minutes	Clerk
	1.1.b. Forward the purchase requests, purchase orders, disbursement vouchers, and payrolls to the Operation and Financial Audit Division.			Clerk
		<u>SPECIAL EDUCATION AND TRUST FUND DIVISION</u>  1.2.a. Record on logbooks of incoming and assign control number to disbursement	None	15 minutes



	<p>vouchers.</p> <p>1.2.b. Check for completeness and accuracy of the attachments of the disbursement vouchers.</p> <p>1.2.c. Prepare journal entry voucher and other appropriate entries (if any).</p> <p>1.2.d. Process the corresponding transaction in the registry for control purposes.</p> <p>1.2.e. Submit to the City Accountant for approval signature.</p>			<p>Accountant IV</p> <p>Administrative Assistant II (Bookkeeper I)</p> <p>City Accountant (Department Head)</p>
<p><b><u>PRE-AUDIT</u></b></p> <p>2. Forward the purchase requests, purchase orders, and disbursement vouchers to Operation and Financial Audit Division for audit.</p>	<p><b><u>OPERATIONAL AND FINANCIAL AUDIT DIVISION</u></b></p> <p>2.1 Check the correctness of payrolls of both permanent and contractual employees, the remittances for GSIS, PAG-IBIG, PHILHEALTH, and withholding tax and loans from LBP, DBP and CEMPUC based on the submitted payrolls and vouchers of the different offices.</p> <p>2.2 Check completeness and propriety of attached supporting documents of the disbursement vouchers, payrolls, and suppliers.</p> <p>2.3 Prepare journal entries to the Journal Entry Voucher (JEV) for</p>	<p>None</p>	<p>5 minutes</p>	<p>Supervising Administrative Officer (Management and Audit Analyst IV)</p> <p>Administrative Officer V (Management and Audit Analyst III)</p> <p>Administrative Officer IV (Management and Audit Analyst II)</p>



	<p>payrolls of permanent and contractual employees and Auto Debit Advise (ADA).</p> <p>2.4 Audit reimbursement claims of permanent employees for travel and other related transactions of different offices.</p>			<p>Administrative Officer II <i>(Fiscal Examiner I)</i></p>
<p>3. Receive the Report of Disbursement (ROD) from the City Treasurer.</p>	<p>3.1 Record in the logbook and put stamp for journal entries in the liquidation of Report of Disbursement (ROD) of the Special Disbursing Officer (SDO) from the Office of the City Treasurer.</p>	None	5 minutes	Clerk
	<p>3.2 Audit the Report of Disbursement (ROD) from the Special Disbursing Officer (SDO) of the Office of the City Treasurer for the liquidation to be submitted to the General Financial Division for recording and the liquidation of cash advances of the Special Disbursing Officer (SDO) of the different offices and travels.</p>	None	5 minutes	<p>Supervising Administrative Officer <i>(Management and Audit Analyst IV)</i></p>
	<p>3.3 Audit the terminal leave of the employees for retirement of the different offices, contractors by administration, and intra projects of the general fund based</p>	None	5 minutes	<p>Supervising Administrative Officer <i>(Management and Audit Analyst IV)</i></p>



	<p>on procurement law.</p> <p>3.4 Audit the 30% share of Traffic Enforcer under Ordinance No. 199 – Deputized Enforcing Officers of Public Safety Office and Police Officers and the 50% share under Ordinance No. 4203 – Enforcing Officer Implemented by the Office of the City Environment and Natural Resources Officer.</p> <p>3.5 Audit bidding documents attached on the claims of suppliers and verification from the Office of the City General Services Officer to the correctness for regular transactions.</p>	<p>None</p> <p>None</p>	<p>5 minutes</p> <p>5 minutes</p>	<p>Supervising Administrative Officer <i>(Management and Audit Analyst IV)</i></p> <p>Supervising Administrative Officer <i>(Management and Audit Analyst IV)</i></p>
<p>4. Receive the vouchers for check advised from the City Treasurer.</p>	<p>4.1 Record the vouchers for check advised from the City Treasurer.</p> <p>4.2 Review the check advised on the correctness of the amount, payee and check number based on the Bank Account Fund used, sign the verification, and submit to the Head of Office for signature.</p>	<p>None</p> <p>None</p>	<p>5 minutes</p> <p>5 minutes</p>	<p>Clerk</p> <p>Supervising Administrative Officer <i>(Management and Audit Analyst IV)</i></p>
<p><b><u>CONTROL OF FUNDS</u></b></p> <p>5. Forward for posting of appropriate and</p>	<p><b><u>GENERAL FINANCIAL DIVISION</u></b></p> <p>5.1 Post the actual amount of payrolls,</p>	<p>None</p>	<p>3 minutes</p>	<p>Administrative</p>



actual expenditures based on the obligation request from the Office of the City Budget Officer.	disbursement vouchers, purchase requests, and purchase orders in the accounts of respective offices and affix signature on the obligation request. This allows the monitoring of funds availability & deficiency.			Aide VI <i>(Accounting Clerk II)</i>  Clerk
<b><u>WITHHOLDING TAX/ GSIS/ HDMF/ PHILHEALTH REMITTANCES</u></b>  6. Forward audited payrolls to the remittance section	<b><u>GENERAL FINANCIAL DIVISION</u></b>  6.1. The remittance section gets copies of statement of withheld taxes/ GSIS/ HDMF premiums and loans/ PHILHEALTH premiums from payrolls from different offices.	None	5 minutes	Administrative Aide VI <i>(Accounting Clerk II)</i>  Administrative Assistant II <i>(Bookkeeper I)</i>
<b><u>SIGNING OF DOCUMENTS</u></b>  7.1 Forward the documents for signing.	<b><u>HEAD OF OFFICE</u></b>  7.1a Signs all documents from different offices	None	2 minutes	City Accountant <i>(Department Head)</i>  Assistant City Accountant <i>(Assistant Department Head)</i>
<b><u>RECEIVING AND RELEASING</u></b>  7.2 Forward the approved payrolls, disbursement vouchers, purchase requests, and purchase orders to the receiving	<b><u>ADMINISTRATIVE DIVISION</u></b>  7.2a Record on the individual salary card the details of the audited payrolls, disbursement vouchers, purchase requests, and purchase orders of	None	15 minutes	Administrative Officer II <i>(Management &amp; Audit Analyst I)</i>





and releasing section.	<p>different offices and suppliers.</p> <p>7.2b.Computerize carding of payrolls</p> <p>7.2c Release approved payrolls and disbursement vouchers to the Office of the City Treasurer.</p> <p>7.2d Release approved purchase requests and purchase orders to respective offices for the preparation of vouchers for payment.</p>			<p>Administrative Assistant III <i>(Senior Bookkeeper)</i></p> <p>Clerk</p>
<b>TOTAL</b>		<b>NONE</b>	<b>1 hour and 25 minutes</b>	

<p><b><u>PREPARATION OF FINANCIAL STATEMENTS</u></b></p> <p>1. Receive the statement of collections and accountable forms from the Office of the City Treasurer.</p>	<p><b><u>GENERAL FINANCIAL DIVISION</u></b></p> <p>1.1 Verify and review the computation and distribution of the collections of the general fund.</p> <p>1.2 Prepare the Cash Receipts Journal.</p> <p>1.3 Transmit the report of collections and disbursement vouchers to Commission on Audit (COA).</p>	None	45 minutes	<p>Administrative Officer IV <i>(Management and Audit Analyst II)</i></p> <p>Administrative Aide VI <i>(Accounting Clerk II)</i></p> <p>Administrative Officer IV <i>(Management and Audit Analyst II)</i></p>
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2. Receive copies of paid disbursement vouchers from the Office of the City Treasurer	2.1 Prepare and recapitulate accounts in the monthly Check Disbursement Journal.	None	10 minutes	Administrative Officer V (Management and Audit Analyst III)
	2.2 Post in the subsidiary ledgers and registries.		10 minutes	Administrative Aide VI (Accounting Clerk II)
3. Receive the check disbursement journal, cash receipts journal, journal of check issued, loan schedule and amortization for the City Government.	3.1 Post in the general journal and general ledger.	None	45 minutes	Administrative Officer V (Management & Audit Analyst III)
	3.2 Prepare journal entry voucher (JEV) whatever adjusted from audited transactions.	None		
	3.3 Submit to the Division Head for preparation of financial statement.	None		
4. Receive the payrolls with ADA.	4.1 Prepare journal for the ROD and ADA's and posted in the subsidiary ledger	None	15 minutes	Administrative Officer IV (Management and Audit Analyst II)
5. Receive all the audited liquidations for travels and cash advances of all employees and SDO (ROD).	5.1 Record, post and reconcile to the journal of check issued and balance to the to the check disbursement journal.	None	20 minutes	Administrative Officer II (Management & Audit Analyst I)
6. Receive the bank and cash book for the bank reconciliation of general fund.	6.1 Record and prepare bank statement with snap shot from LBP and forward to Commission on Audit (COA).	None	5 minutes	Administrative Officer V (Management & Audit Analyst III)
7. Receive the journal/ loan schedule and amortization for the City Government.	7.1 Post in the subsidiary ledger and reconcile with the Office of the City General Services Officer (OCGSO).	None	5 minutes per transaction	Administrative Aide VI (Accounting Clerk II)



8. Receive and review the output from the general journal and ledger for the financial statements.	8.1 Prepare financial statements for Commission on Audit (COA), monthly and quarterly reports to be submitted to the City Accountant.	None	20 Minutes	Accountant IV
9. Forward the documents for signing.	9.1 Signs all documents from different offices.	None	2 Minutes	City Accountant (Department Head I)  Assistant City Accountant (Assistant Department Head I)
<b>TOTAL</b>		<b>NONE</b>	<b>2 hours and 57 minutes</b>	

<b><u>RECEIVING</u></b>	<b><u>BARANGAY AFFAIRS DIVISION</u></b>			
1. Forward the liquidation reports from the treasurers of the 37 Barangays	1.1 Review the liquidation reports and submit to the Commission on Audit (COA).	None	15 minutes per transaction	
2. Forward the annual budget from the 37 Barangays	2.1 Review and forward to the Ministry of Interior and Local Government (MILG), Office of the City Planning Development Coordinator, and Office of the City Budget Officer.	None	15 minutes per transaction	Administrative Assistant II (Accounting Clerk III)
<b>TOTAL</b>		<b>None</b>	<b>30 minutes</b>	

**CERTIFICATIONS FOR NET TAKE HOME PAY AND LAST SALARY RECEIVED**

<b>Office/Division:</b>	<b>OFFICE OF THE CITY ACCOUNTANT</b>
<b>Classification:</b>	<b>Simple</b>
<b>Type of Transaction</b>	<b>G2G – Government to Government</b>
<b>Who May Avail:</b>	<b>All City Government Employees</b>



FINANCIAL TRANSACTIONS				
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<div>✓ Certificate of Net Take Home Pay</div> <div>✓ Salary Card, Payroll Copy</div>			Concerned Employees	
<div>✓ Certificate of Last Salary Received</div> <div>✓ Salary Card</div>				
FLOW OF FINANCIAL TRANSACTIONS				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<b><u>RECEIVING</u></b>  1.1. Submit request for certificate of net take home pay.	<b><u>ADMINISTRATIVE DIVISION</u></b>  1.1.a. Forward the request for certificate of net take home pay to the Special Education and Trust Fund Division.	None	2 minutes	Clerk
	<b><u>SPECIAL EDUCATION AND TRUST FUND DIVISION</u></b>  1.1.b. Check the salary card of requesting employee if the amount and other information coincides with the approved payroll then certificate of net take home pay is made.	None	5 minutes	Administrative Aide VI <i>(Accounting Clerk II)</i>
1.2. Submit request for certificate of last salary received.	<b><u>ADMINISTRATIVE DIVISION</u></b>  1.2.a. Check the salary card as to the correctness of the amount and other information before certificate of last salary received is made.	None	5 minutes	Supervising Administrative Officer <i>(Management and Audit Analyst IV)</i>  Administrative Officer II <i>(Management and Audit Analyst I)</i>



<b><u>SIGNING OF CERTIFICATIONS</u></b>  2. Submit the certificates of net take home pay and last salary received to the City Accountant.	<b><u>HEAD OF OFFICE</u></b>  2.1 Approves and signs the certificates of net take home pay and last salary received.	None	2 minutes	City Accountant <i>(Department Head I)</i>  Clerk
<b><u>RELEASING</u></b>  3. Receive the approved certificates of net take home pay and last salary received.	<b><u>ADMINISTRATIVE DIVISION</u></b>  3.1 Record and release the approved certificates of net take home pay and last salary received to the concerned employee.	None	2 minutes	
<b>TOTAL</b>		<b>NONE</b>	<b>16 minutes</b>	



OFFICE OF THE CITY ACCOUNTANT  
Organizational Structure

