

# OFFICE OF THE CITY ACCOUNTANT

## Bacolod City

The Office of the City Accountant Department shall take charge of both the Accounting and Pre-Audit Services of the Bacolod City Government. Records financial transactions and prepares financial statements for the City of Bacolod.

### 1. Process of Payroll and Disbursement Voucher

For payment of various Government Obligations.

<b>Office or Division:</b>	Office of the City Accountant	
<b>Classification:</b>	<input type="checkbox"/> Simple <input checked="" type="checkbox"/> Complex <input type="checkbox"/> Highly Technical	
<b>Type of Transaction:</b>	<input type="checkbox"/> G2C – Government to Citizen <input checked="" type="checkbox"/> G2B – Government to Business Entity <input checked="" type="checkbox"/> G2G – Government to Government	
<b>Who may avail:</b>	All eligible employees and suppliers	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b>For Payroll and Disbursement Voucher</b> (Refer to COA Circular No. 2012-001 dated June 14,2012) <ul style="list-style-type: none"> <li>• Obligation Request (3 Original Copies)</li> <li>• Wages Payroll (4 Original Copies)</li> <li>• Daily Time Record (1 Original Copy)</li> <li>• Leave Application</li> </ul>		<ul style="list-style-type: none"> <li>• Budget Office</li> <li>• Requesting Office</li> </ul>
<b>For Suppliers</b> (Refer to COA Circular No. 2012-001 dated June 14,2012) <ul style="list-style-type: none"> <li>• Obligation Request (3 Original Copies)</li> <li>• Disbursement Voucher (4 Original Copies)</li> <li>• Purchase Request (1 Original Copy)</li> <li>• BAC Resolution</li> <li>• Request for Quotation</li> <li>• Abstract of Bids</li> <li>• Purchase Order</li> <li>• Charge Invoice/Billing Statement</li> <li>• Letter Request for Inspection</li> </ul>		



	Medium Office – 1-50 personnel	No fees	12 Hours	
	Large Office – 1-200 personnel	No fees		<b>Hernan Aragon</b> (Admin Aide VI)
	1.4 Pre-Audit (MASO) Payroll and Disbursement Voucher – Checks as to propriety of transaction and completeness of supporting documents.			<b>Ma. Theresa Alonsagay</b> (Admin Officer IV)
	Pre-Audit of Liquidation of Advances of Employees and NGO / PO	No fees	1 hour	<b>Leonil Colegado</b> (Admin Officer IV)
	Small Office – 1-20 personnel	No fees	2 hours	<b>Joemarie Diola</b> (Admin Officer I)
	Medium Office – 1-50 personnel	No fees	3 hours	<b>Adonis Labares</b> (Admin Officer I)
	Large Office – 1-200 personnel			<b>Marc Kisch Cordero</b> (Admin Officer I)
		No fees	30 minutes	<b>Karen Llamera</b> (Admin Officer I)
	1.5 Incomplete documents are placed on tray at the releasing table pending compliance of necessary documents. Informs concerned office of the deficiency of documents.	No fees	30 minutes	<b>Marybeth Montaña</b> (Admin Officer IV)
				<b>Emmylou Alingalan</b> (Admin Aide VI)
				<b>Dennis Belo</b> (Admin Assistant II)
				<b>Butch Dujenio</b> (Admin Aide VI)

	<p>1.6 Records audited transactions - Encodes payroll and disbursement voucher for signature of MASO Head and City Accountant</p>	No fees	2 hours	<p><b>Butch Dujenio</b> (Admin Aide VI)</p> <p><b>Joery Jay Castellano</b> (Supervising Officer IV)</p> <p><b>Atty. Jeremae Ann T. Ceriaco – Florentino, CPA</b> (Acting City Accountant)</p> <p><b>Butch Dujenio</b> (Admin Aide VI)</p>
	<p>1.7 Audit approval of MASO Head - Review and verify as to the completeness and accuracy of documents</p>	No fees	3 hours	
	<p>1.8 City Accountant - Final review of documents and sign summary list of supporting documents and approval of Disbursement Voucher.</p>	No fees	30 minutes	
	<p>1.9 Releasing and Transmittal of Documents – The office forward to the Budget Office signed voucher/payroll with OBR To City Treasurer’s Office signed Disbursement Voucher – Trust Liabilities / Trust Fund</p>			
	<p>1.10 Accountant’s Advice – Encode Disbursement Voucher to E-nGAS</p>	No fees	4 hours	<p><b>Dianne Franz Abal</b> (Admin Aide VI)</p>

	<p>For single entry such as PLDT, PRIME WATER, LTO, CASH ADVANCE ETC.</p> <p>For Asset/Inventory with less than 20 items</p> <p>For Asset/Inventory with above 20 items</p> <p>Approve Disbursement Voucher to E-Ngas</p> <p>For SEF:</p> <p>For Trust Fund:</p>	<p>No fees</p> <p>No fees</p> <p>No fees</p> <p>No fees</p> <p>No fees</p>	<p>8 hours</p> <p>48 hours</p> <p>30 minutes</p> <p>30 minutes</p>	<p><b>Butch Dujenio</b> (Admin Aide VI)</p> <p><b>Dianne Franz Abal</b> (Admin Aide VI)</p> <p><b>Butch Dujenio</b> (Admin Aide VI)</p> <p><b>Dianne Franz Abal</b> (Admin Aide VI)</p> <p><b>Butch Dujenio</b> (Admin Aide VI)</p> <p><b>Cahmel Estampador</b> (Admin Assistant II)</p> <p><b>Cherry Canastillo</b> (Admin Assistant II)</p> <p><b>Ronaldo Sanchez</b> (Accountant IV)</p> <p><b>Estela Tañedo</b> (Admin Officer V)</p> <p><b>Divine Grace Villa</b> (Admin Officer V)</p>
<b>Total</b>		<b>No fees</b>	<b>90 hours and 40 minutes</b>	
2. Submit Letter Request for Inspection to the City Accountant	2.1 City Accountant receives the letter request and gives it to the MASO Head to assign inspector for the inspection	No fees	24 hours	<p><b>Atty. Jeremae Ann Ceriaco – Florentino, CPA</b> (Acting City Accountant)</p> <p><b>Joery Jay Castellano</b> (Supervising Officer IV)</p>

				<b>Adonis Labares</b> (Admin Officer I)  <b>Hernan Aragon</b> (Admin Aide VI)  <b>Leonil Colegado</b> (Admin Officer IV)  <b>Dennis Belo</b> (Admin Assistant II)
<b>Total</b>		<b>No fees</b>	<b>24 hours</b>	
3. Submit Disbursement Voucher for Fuel Liquidation	3.1 The Accounting Clerk receives/reviews summary of fuel liquidation.  3.2 Checking of supporting documents  Small Office – 1-20 personnel  Large Office – 1-200 personnel	No fees	2 hours  46 hours	<b>Jenebeth Po</b> (Admin Assistant II)  <b>Butch Dujenio</b> (Admin Aide VI)
<b>Total</b>		<b>No fees</b>	<b>48 hours</b>	
4. Submit Purchase Request and Program of Works for Control	4.1 The Senior Bookkeeper receives and controls for budget appropriation of Other Payables  4.2 The City Accountant will sign the controlled Purchase Request and Program of Works	No fees	1 hour	<b>Mary Joan Gonzaludo</b> (Admin Assistant III)
		No fees	1 hour	<b>Atty. Jeremae Ann T. Ceriaco – Florentino, CPA</b> (Acting City Accountant)

TOTAL		No fees	2 hours	
5. Submit City Clearance for Signatory	5.1 The Accountant I receives to verify and check the Subsidiary Ledger for any unliquidated cash advance.	No fees	1 hour	<b>Carlos Villaruz</b> (Accountant I)
	5.2 The MASO Head will sign as to Suspension / Disallowance	No fees	1 hour	<b>Joery Jay Castellano</b> (Supervising Officer IV)
	5.3 The City Accountant signs okay as to Accounting	No fees	1 hour	<b>Atty. Jeremae Ann T. Ceriaco – Florentino, CPA</b> (Acting City Accountant)
TOTAL		No fees	3 hours	