



CITY GOVERNMENT UNIT OF EL SALVADOR

CITIZEN'S CHARTER
2020 (1st Edition)



ABOUT US

The City Accounting Office provides accounting services and financial services to the Local Government Unit of El Salvador. The Department records accounts payable and receivable, inventory, payroll, fixed assets, and all other financial elements. The City Accountant reviews the records of each department to determine the organization's financial position and any changes required to run the organization cost effectively.

LEGAL MANDATE:

As mandated under Section 474 of the Republic Act No. 7160 otherwise known as the Local Government Code of 1991, this Office shall take charge of the following services:

1. Installs and maintains an internal audit system in the local government unit concerned;
2. Prepares and submits financial statements to the governor or mayor, as the case may be, and to the Sangguniang Panlungsod concerned;
3. Appraises the Sangguniang Panlungsod and other local government officials on the financial condition and operations of the local government unit concerned;
4. Certifies the availability of budgetary allotment to which expenditures and obligations may be properly charged;
5. Reviews supporting documents before preparation of vouchers to determine completeness of requirements;
6. Prepares statements of cash advances, liquidation, salaries, allowances, reimbursements and remittances pertaining to the local government unit;
7. Prepares statements of journal vouchers and liquidation of the same and other adjustments related thereto;
8. Posts individual disbursements to the subsidiary ledger and index cards;
9. Maintains individual ledgers for officials and employees of the local government unit pertaining to payrolls and deductions;
10. Records and posts in index cards details of purchased furniture, fixtures, and equipment, including disposal thereof, if any;
11. Accounts for all issued requests for obligations and maintain and keep all records and reports related thereto;
12. Prepares journals and the analysis of obligations and maintain and keep all records and reports related thereto; and
13. Exercises such other powers and perform such other duties and functions as may be provided by law or ordinance.

As provided under Section 334c of Republic Act 7160, the financial records of the barangays shall be kept in the Office of the City Accountant in a simplified manner as prescribed by the Commission on Audit.



The Municipal/City Accountant's office shall prepare the financial statements of the Barangays. Copies are furnished to the Sangguniang Barangay and the COA's Audit Team Leader.

VISION:

To be an efficient and effective organization with systematic accounting and pre-auditing procedures of financial operations of the City as mandated to the office.

MISSION:

To prepare accurate and timely financial report that is in conformity with the Generally Accepted Accounting Principles and maintain a system of accounting and reporting that provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, and assets are safeguarded against unauthorized use or disposition and liabilities recognized.

SERVICE PLEDGE:

1. Take charge of both accounting and internal audit services of the LGU
2. Review supporting documents before preparations of vouchers to determine completeness of requirements
3. Maintain the books of accounts and records related to the financial transactions of the City and the Fifteen (15) Barangays
4. Prepare, submit financial statements and furnished copies to the Commission on Audit, City Budget Office, the Local Chief Executive, and Sangguniang Panlungsod



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CITY ACCOUNTING OFFICE

Services offered:

- 1. Take charge of both accounting and pre-audit services of the LGU**
- 2. Review supporting documents before preparations of vouchers to determine completeness of requirements**
- 3. Prepare and submit financial statements to the Commission on Audit, the Local Chief Executive, Sangguniang Panlungsod and copy furnished for the City Budget Office and DILG.**



I. Service Name: Pre-audit Services - Payment of Travelling Expenses

Description of the Service: This receives complete supporting documents from concerned offices for the preparation of disbursement vouchers. It checks and certifies as to the completeness of supporting documents and as to the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All Departments of the City Government			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office	
2. Travel Order			Employee (Duly signed by Dept. Head & LCE)	
3. Itinerary of Travel (Appendix A)			Employee (Duly signed by Dept. Head & LCE)	
4. Communication Letter			Host Department/Organization for Seminars/Workshops	
5. Certificate of Appearance/Attendance			Host Department/Organization for Seminars/Workshops	
6. Official Receipts (Electronic plane tickets, boat tickets, boarding passes, terminal fees)			Business Official Receipts	
7. Narrative Report (Seminars and Workshops)			Employee	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive documents and forwards the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check as to the completeness of supporting documents and as to the accuracy of computations and prepares disbursement vouchers, documents and records for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify as to completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I



II. Service Name: Pre-audit Services –Cash Advances

Description of the Service: It receives complete supporting documents from concerned offices for the preparation of disbursement vouchers. It checks and certifies as to the completeness of supporting documents and as to the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All Departments of the City Government			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office	
2. Travel Order, Itinerary of Travel, Communication			Employee (Duly signed by Dept. Head & LCE)	
CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and accuracy of computations and disbursement vouchers. Document and record for further accounting processes.	None	30 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III Kressylou U. Almoite, Admin. Assistant I assisted by Mila A. Lomongo, Admin. Assistant V
	1.3 Certify the completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

III. Service Name: Pre-audit Services - Liquidation of Cash Advances



Description of the Service: It receives vouchers with complete supporting documents from concerned offices. It also checks and Certifies the completeness of supporting documents and the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	City Government Employees (Regular/JOs)			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Approved copy of complete voucher set with supporting documents			Employee	
2. Required documents in cash advance and payment of travelling/training expenses			Employee	
3. Liquidation report			Employee	
4. Official Receipt (In case of refund of excess cash advance)			City Treasurer's Office	
5. Certificate of travel/training completed (Annex B)			Host Department/Organization for Seminars/Conferences	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma , Admin. Aide I
	1.2 Check the completeness of supporting documents	None	20 minutes	Kressylou U. Almoite , Admin. Assistant I assisted by Mila A. Lomongo , Admin. Assistant V

IV. Service Name: Pre-audit Services -Payment of Gasoline Consumption



Description of the Service: It receives complete supporting documents from concerned offices for the preparation of disbursement vouchers. It further checks and certifies the completeness of supporting documents and the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All Departments of the City Government			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office/City Accounting Office	
2. Trip Report, Charge/Sales Invoice, Official Receipt/ Cash Invoice			Business/Corporation/City Administrator (Trip Report)	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepare disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

v. Service Name: Pre-audit Services -Payment of Financial Assistance

Description of the Service: It receives complete supporting documents from concerned offices for the preparation of disbursement vouchers. It also checks and certifies the



completeness of supporting documents and as to the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	Budget Office			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office/City Assessor's Office	
2. Certificate of Eligibility, Cert. of Indigency, Copy of medical certificate/doctor's prescription/death certificate, Case Study Report and Barangay Clearance			City Social Welfare Development Office /Barangay Captain/ Medical Doctor	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepares disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	2.1 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

VI. Service Name: Pre-audit Services -Procurement of Goods

Description of the Service: It receives complete supporting documents from concerned offices for the preparation of disbursement vouchers. It also checks and certifies as to the



completeness of supporting documents and as to the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All Departments of the City Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Obligation and Purchase Request		City Budget Office/City Accounting Office		
2. Canvass, Bidding Doc., Abstract of Bids, Bids and Awards Resolution, Notice of Awards & Purchase Order		Bids and Awards Committee Office/General Services Office		
3. Delivery Receipt/Sales Invoice, Acceptance & Inspection Report, Requisition and Issue Slip, Program of works, Attendance Lists and List of menu served (meals and snacks)		Bids and Awards Committee Office/General Services Office/Requesting Office		
4. Memo Receipts (PPE 7 Semi-expendable items), Official Receipts, Waste material report (items to be replaced and disposed), Acknowledgement Receipts, and Brgy. Council/NGO Resolution (CDF Funded Projects)		Requisition Office/ Business / Brgy. Council/ General Services Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepare disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

VII. Service Name: Pre-audit Services -Procurement of Services

Description of the Service: It receives vouchers with complete supporting documents from concerned offices. It further checks and Certifies the completeness of supporting documents



and as to the obligation of allotment for the purpose indicated in the Disbursement Voucher/ Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All Departments of the City Government			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office/City Accounting Office	
2. Bids and Awards Comm. Resolution, Notice of Award, and Contract of Service			Bids and Awards Committee/General Services Office/ Requesting Office	
3. Accomplishment Report, Newspaper/Publication Issue (advertisement/publication), job estimates (repair of motor vehicles), certificate of repair/acceptance (rep. of vehicles/equipments), billing statements and Official Receipts			Business/Service Provider / Requesting Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepare disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify as to completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

VIII. Service Name: Pre-audit Services: Procurement of Civil Works – Payment of 15% Advance Payment (Mobilization)

Description of the Service: It receives vouchers with complete supporting documents from concerned offices. It also checks and certifies the completeness of supporting documents



and the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2B, G2G			
Who may avail:	City Engineering Office, Any Business/Corporation/Contractor			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office/City Accounting Office	
2. Written request from the contractor of payment, Contract, Notice to Proceed, Certificate of Project Engineer of commencement of work			Bids and Awards Committee Office/City Engineering Office	
3. Notice of award, Performance Bond, Contractor's All risk Insurance, Irrevocable Standby Letter of Credit, Approved Budget Contract, Invitation to Bid, Bidder's Bond, Bid Proposal, Abstract of Bids (As Read, As Calculated) and Other Bidding Documents			Bids and Awards Committee Office/City Engineering Office/Business/Contractor	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepare disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

IX. Service Name: Pre-audit Services:Procurement of Civil Works – First Progress Billing

Description of the Service: It receives vouchers with complete supporting documents from concerned offices. It also checks and certifies the completeness of supporting documents



and the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2B, G2G			
Who may avail:	City Engineering Office, Any Business/Corporation/Contractor			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office/City Accounting Office	
2. Written request, Approved Contract, Approved Plans & Specification, Certificate of Availability of Funds, Contract Documents, Approved Program of Work & Detailed Estimates, Summary of Materials Tests Performed, Statement of Work Accomplishments and Others that maybe required by existing laws and/or procuring entity concerned			Bids and Awards Committee / City Engineering Office /Business/Contractor	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepares disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify as to completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

x. Service Name: Pre-audit Services: Procurement of Civil Works – Final Payment

Description of the Service: It receives vouchers with complete supporting documents from concerned offices. It further checks and certifies the completeness of supporting documents



and the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. In case of defective vouchers, documents are returned to concerned offices for checking of errors.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2B, G2G			
Who may avail:	CEO, Any Business/Corporation/Contractor			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Obligation Request			City Budget Office/City Accounting Office	
2. Written request, Statement of Work Accomplishments, approved as-built Plans & Specification, Certificate of Project Completion, Certificate of Project Inspection issued by management, Contractor's Affidavit on the payment of laborers and materials men, Summary of Materials Tests Performed, Certificate of Payments, Certified true copies Disb. Vouchers covering previous payments, Pictures of project accomplishments, Surety Bond, Certification of Acceptance and Others that maybe required by existing laws and/or procuring entity concerned			Bids and Awards Committee/City Engineering Office / Business/Contractor	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepare disbursement vouchers, also the documentation and recording for further accounting processes	None	20 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify as to completeness of supporting documents and allotment obligated	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I

XI. Service Name: Processing of Checks and Preparation of Accountant's Advice



Description of the Service: This service ensures that the duly completed and approved vouchers with supporting documents from concerned offices are checked and certified as to the completeness of supporting documents and as to the obligation of allotment for the purpose indicated in the Disbursement Voucher/Obligation Request. All the checks that will be issued for government payments are supported by Accountant's Advice.

Office or Division:		City Accounting Office / Advice Section		
Classification:		Simple		
Type of Transaction:		G2G		
Who may avail:		City Transactions/Payments		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Duly Approved Disbursement Voucher Set with Issued Check (Duly signed by the Local Chief Executive and City Treasurer's Office)		City Treasurer's Office and City Mayor's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive documents with issued checks and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check and control the completeness and accuracy of Check issued	None	10 minutes	Alona A. Abriol, Office Clerk assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Record to the Philippine Public Sector Accounting Standard (PPSAS) and for further accounting documentation processes	None	20 minutes	John Dennis L. Jampit Office Clerk assisted by Cecilia F. Sain, Admin. Assistant III Darlene S. Lorono, Admin. Assistant III
	1.4 Verify the documents/ attachments complete and signed by concerned authorities allotment obligated for the purpose (GF, TF, SEF)	None	10 minutes	Jose Rhett C. Bahian, Fiscal Examiner III
	1.5 Prepare Accountant's Advice on duly approved disbursement vouchers with prepared checks from the City Treasurer's Office	None	5 minutes	Maryjean C. Alerta, Admin. Aide III
	1.6 Approve the Accountant's Advice	None	10 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.7 Record the complete and approved voucher set together with the issued check to be transmitted to the Treasurer's Office for check disbursement	None	10 minutes	Ernie S. Selma, Admin. Aide I

XII. Service Name: Pre-audit of Payrolls (Job Orders and Other Claimants)



Description of the Service: This service provides ready access in the preparation of payrolls in conformity with auditing rules and regulations imposed by the Commission on Audit since the City paid Job Orders, employees, and other claimants charged under local government funds.

Office or Division:	City Accounting Office / Pre-audit Voucher Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All employees of the LGU (Regular, Job Orders, Other Claimants)			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Daily Time Records (DTRs), Accomplishment Reports, Contract of Service (Salaries and Honorarium)			Human Resource Management Office Office/City Mayor's Office	
2. DTRs, Request/Authority to render overtime, Accomplishment Reports, Contract of Service (Overtime and Allowances)			Human Resource Management Office Office/City Mayor's Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Check the completeness of supporting documents and the accuracy of computations and prepare disbursement vouchers, also the documentation and recording for further accounting processes	None	25 minutes	Resel M. Janubas, Office Clerk Jenerose L. Tan, Admin. Aide III assisted by Jose Rhett C. Bahian, Fiscal Examiner III
	1.3 Certify completeness of supporting documents and allotment obligated	None	15 minutes	Mary Pauline J. Gabule, OIC - City Accountant
	1.4 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I



XIII. Service Name: Issuance of Pay Slip and Certificate of Net Take Home Pay

Description of the Service: This service prepares and issues Pay slip records as salary of an employee. It also prepares the Pay slips, also known as wage slips, which serve as proof of the salary and may be used in applying for a loan/mortgage. This also provides the Certificate of net take home pay as a requirement if an employee avails of loan from PAG-IBIG, other loans and even applies for credit cards.

Office or Division:		City Accounting Office / Issuance Section		
Classification:		Simple		
Type of Transaction:		G2Cs		
Who may avail:		All Regular Employees		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Written request by employee (Net take home pay)			(From the Regular Employee)	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request	1.1 Receive the letter request and forward the same to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	1.2 Prepare pay slip (monthly) and issue certificate of net take home pay upon request of the employee	None	10 minutes	Apple Py F. Labis, Admin. Assistant III
	1.3 Sign certificate of Net Take Home Pay and Pay Slip	None	5 minutes	Mary Pauline J. Gabule, CPA, OIC – City Accountant
2. Receive the payslip with corresponding signature in the logbook	2.1 Record the pay slip and net take home pay in the logbook ready for release	None	5 minutes	Ernie S. Selma, Admin. Aide I

XIV. Service Name: Issuance of BIR Forms No. 2306 & 2307



Description of the Service: This service issues all suppliers with BIR Forms No. 2306 & 2307 for BIR taxes withheld from government payments. BIR form 2307 is the Certificate of Creditable Tax Withheld at Source which shows income subjected to the expanded withholding tax which is paid by the withholding agent. BIR form 2306 is the Certificate of Final Income Tax Withheld, issued by the withholding employer which also reflects income subjected to final tax.

Office or Division:	City Accounting Office / Bureau of Internal Revenue Section			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	All Businesses/Contractors			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Completed Disbursement Check with Issued Check			City Treasurer's Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Complete Disbursement Voucher with Check issued	1.1 Receive and forward the documents to the person in-charge	None	3 minutes	Ernie S. Selma, Admin. Aide I
	2.1 Record the complete and approved voucher set to be transmitted to the Treasurer's Office for issuance of check	None	5 minutes	Ernie S. Selma, Admin. Aide I
	1.3 Signing of BIR Forms	None	5 minutes	Mary Pauline J. Gabule, CPA, OIC – City Accountant
	1.4 Release the signed BIR Forms	None	5 minutes	Ernie S. Selma, Admin. Aide I



XV. Service Name: Borrowing of Documents (Vouchers, Payrolls, Books)

Description of the service: This service provides Reference purposes and whatever legal purposes it may serve.

Office or Division:		City Accounting Office		
Classification:		Simple		
Type of Transaction:		G2G		
Who may avail:		City Transactions/Payments/All Departments of the LGU		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Letter request			(From Client)	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign client logbook and submit letter request	Receive the letter request then check and confirm the needed document	None	10 minutes	Ernie S. Selma, Admin. Aide I
2. Receives the document needed	Locate, secure copy of necessary document and sign transmittal to the client and readies the document for release and log it out with time and date	None	10 minutes	Ernie S. Selma, Admin. Aide I assisted by Mila A. Lomongo, Admin. Assistant V

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Accomplish feedback form available in the office and out in the suggestion box
How feedbacks are processed	Discuss during Weekly Staff Meetings



How to file a complaint	Write a Letter of Complaint to be addressed to the Local Chief Executive thru the Human Resource Management Office
How complaints are processed	Discussed with the Local Chief Executive
Contact Information of CCB	CSC – Contact Center ng Bayan – 0908-8816-565
PCC	Presidential Complaints Center - 8888
ARTA	Anti-Red Tape Authority – 478-5093

Office	Address	Contact Information
Office of the City Accountant	El Salvador City	09669320543