



SERVICE STANDARD CITY OF MANILA

OFFICE OF THE CITY ACCOUNTANT



VISION : Efficient and effective organization with systematic accounting and pre-auditing procedures of financial operations of the City as mandated to the Office under Republic Act 7160 otherwise known as the Local Government code of the Philippines.

MISSION : To institutionalize the government accounting system of the City adopting the Revised Chart of Accounts for Local Government Units (RCALGU) in accordance with the requirements of Commission on Audits's Philippine Public Sector Accounting Standards.

INTERNAL AUDIT DIVISION							
Type of Front-line Service	Documentary Requirements	Client / Requesting Party	Office / Person Responsible	Steps / Procedure	Forms to Fill-up	Fees	Processing Time
Regular Payroll (Salaries)	Obligation Request, JEV, Payroll	City employees	Receiving Clerk Fiscal Examiner Division Chief	a. Receive complete documents b. Review and Record Payroll in Cards c. Release	None	None	within the day
Special Payroll (Salaries)	Obligation Request, JEV, Payroll, DTR, Approved Leave Application (Med. Certificate if more than 5 days)						

Type of Front-line Service	Documentary Requirements	Client / Requesting Party	Office / Person Responsible	Steps / Procedure	Forms to Fill-up	Fees	Processing Time
Other Personal Claims - Retirement Gratuity - Terminal Leave	Obligation Request, JEV, Clearances, Approved Terminal Leave Disbursement Voucher		Receiving Clerk Fiscal Examiner Division Chief			None	within the day
Commercial Transactions, Purchase Requirements, Vouchers, Utilities	Approved PR, PO Voucher, ObR, JEV, Utility Bills						
Voucher for supplies	Vouchers, ObR, JEV, Abstract Performance Bond BIR Forms PR PO IR, Acceptance/ Use						
Infrastructures Partial or Final Completion/SA Cert. of 100% Completion End User's Acceptance	Contract, CAF Statement of Account, Graphical Report, Contractors Affidavit, Project Proposal, PB, SB, ABC PW, SW Form 2306, 2307 COA Review, Abstract Proposal Res., CTA, IR						
Reimbursement	JEV, ObR, OR, Acceptance/Use Justification						
Cash Advance/Liquidation	Authorization, Invitation, Certificate of Attendance, OR, Itinerary		Receiving Clerk Fiscal Examiner Division Chief	a. Receive complete documents b. Review and Record Vouchers in Ledger Card c. Release	None	None	within the day

FINANCIAL OPERATIONS DIVISION							
Type of Front-line Service	Documentary Requirements	Client / Requesting Party	Office / Person Responsible	Steps / Procedure	Forms to Fill-up	Fees	Processing Time
Salaries, Payrolls and Vouchers	Payroll, ObR, JEV, Collection Lists for GSIS, Pag-ibig, Philam, CWM, PhilHealth Manila Teachers, DEPW Savings & Loans, Mentor's Guild, Insular Life, VIB St. Patrick Medicare, OMMPC EARIST Savings and Loan Ass'n. EARIST Credit Coop. UDM Coop.		Bookkeepers Accounting Clerks Division Chief	a. Receive complete documents c. Record obligations/ expenditures b. Review and collect Remittance Lists d. Release	None	None	within the day
Commercial Vouchers for supplies	Voucher, JEV, ObR						
Plant Property and Equipment	Voucher, JEV, ObR		Bookkeepers Accounting Clerks Division Chief		Subsidiary Ledger		
Correspondence/ Communications	Request for CAF		Bookkeepers Division Chief				

BARANGAY ACCOUNTS DIVISION							
Type of Front-line Service	Documentary Requirements	Client / Requesting Party	Office / Person Responsible	Steps / Procedure	Forms to Fill-up	Fees	Processing Time
Receiving monthly transmittal letter of 896 Bgy transactions and supporting documents	Transmittal Letter (TL) from bgy. treasurer noted by Punong Bgy. Punong Bgy. Cert. (PBC), Summary of check Issued (SCI) Photocopies of checks, Disbursement Vouchers (DV), ROA and supporting documents, Liquidation Voucher, paid payroll O.R., BIR remittances and other compliance documents	Bgy. Treasurer	Receiving Section Senior Bookkeeper Division Chief	a. Receive TL, PBC, SCI, DV together with documentary requirements b. Review the documents c. Prepare Journal Entry Voucher de. Record Transasction to Journal of Bgy. Transactions e. Note charges to Approved Budget Card f. Indorse/forward to COA	JEV, SCI Indorsement to COA	None	within the day
Receiving yearly mandatory requirements of bgy.	Approved Annual Supplemental Budget, Physical Inventory, Bonding	Bgy. Treasurer	Receiving Section Senior Bookkeeper	a. Receive Documents b. Noted to Index Card Reconcile to Ledger	Index Card PPE Ledger	None	within the day
Receive requests, queries copy of Audit Memo, witness of turn-over certification, clearqances CAF for Surpl;us	Formal Letter Request	Bgy. Official and other concerned clientile	Adm. Division, Receiving Section, Sr. Bookkeeper Division Chief	a. Receive requests b. Review Records c. Prepare reply/certification d. Approve clearances, Certification, CAF	Correspondence Certification Clearances, Authority CAF	None	within the day
Yearly releasing of Certified Statement of Income and for Budget Forms 2,3 & 4	Computation of Actual Income and Expenses (prior and current year)	Punong Barangay	Sr. Bookeeper Division Chief Releasing Section	a. Review Records b. Approve CSI and Budget Forms 2,3 & 4 c. Release		None	within the day

For inquiries, suggestions, comments and recommendations, please call at Tel. No. 310-8285 and/or send it to our e-mail address at ocatmanila@yahoo.com

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City Accountant