



**Processing of Claims for Disbursement of Government Funds and Provision of Financial Documents**

**ABOUT THE SERVICE**

The Naga City Accountant's Office is mandated to safeguard the assets of the city from wastage and loss; ensure completeness, accuracy, reliability and timeliness of recording financial transactions that are in accordance with applicable rules and regulations; and provide financial statements to the City Mayor and the Sanggunian concerned.

Our services are for all financial claims pertinent to officials and employees of the City Government of Naga, suppliers of goods or services and contractors of city infrastructure projects. We also provide other financial documents as requested by clients.

<b>Department / Office:</b>		<b>CITY ACCOUNTANT'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C - Government to Citizens G2B - Government to Businesses G2G - Government to Government		
<b>Who may avail</b>		Officials and employees of the City Government of Naga, suppliers/contractors, and other clients		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>Vouchers/payrolls with pertinent supporting documents for each kind as per COA Circular 2012-001 (Revised Documentary Requirement for Common Government Transactions)</li> </ul>		<ul style="list-style-type: none"> <li>From CHRMO or end-user office for payrolls; From City Procurement Office for supplier of goods &amp; services; From concerned end-user office for other claims</li> </ul>		
<ul style="list-style-type: none"> <li>Letter request specifying the document needed</li> </ul>		<ul style="list-style-type: none"> <li>Concerned end-user office/ client</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>A. PROCESS CLAIMS FOR PAYMENT</b>				
1. Receive claims for payrolls/ vouchers and ascertain that the correct checklist is attached.	2. Receive claims for payment and record transactions in the Document Tracking system.	None	2 minutes	HAZEL F. PEREZ Administrative Aide I (Casual)  MERLINA S. PABIA Accounting Clerk (Job Order)
3. Check allotment of obligation to record claims then endorse payroll/vouchers to the Audit Division.	4. Carding of transactions before Pre-Audit. <ul style="list-style-type: none"> <li>Personal Services (Regular/ Casual)</li> <li>Other General Services (Jos/ COS)</li> <li>Electricity &amp; Water bills/ Business Stimulus Loans</li> <li>Communication expenses/ Livelihood Loans</li> <li>Travel/ Gas &amp; Oil</li> </ul>	None	5 – 10 minutes	RODOLFO R. SAÑANO, JR. Administrative Aide IV (Casual)  JOHN MICHAEL J. ALFORTE Administrative Aide I (Job Order)  EVANGELINE R. MORANO Administrative Assistant II



	<ul style="list-style-type: none"> <li>- Inventories/ PPE</li> <li>- Refund of collections</li> <li>- Payables/ NCCEP</li> <li>- Cash Advances/ Petty Cash</li> <li>- Trust Fund</li> <li>- Special Education Fund</li> </ul>			<p>(Bookkeeper I)</p> <p>MARIFI DC. LOMEDA Administrative Aide I</p> <p>AMELITA R. BARBA Administrative Aide IV (Casual)</p> <p>MARY JEAN M. AGAPITO Administrative Aide VI (Clerk III)</p> <p>GEMMA A. ADOREMOS Administrative Aide IV (Casual)</p> <p>MARY JANE C. MENDOZA Administrative Aide I (Casual)</p> <p>MERCY Y. NAVARRETE Administrative Assistant II (Accounting Clerk III)</p> <p>MA. TERESA Z. DE VERA Administrative Aide IV (Clerk II)</p> <p>ROWENA S. SIERRA Administrative Aide VI (Accounting Clerk I)</p>
5. Check computations on payroll/vouchers and audit completeness	6. Pre-Audit of Disbursements for Personal Services, Maintenance & Operating Expenses, Capital Outlay and	None	5 – 15 minutes	MA. CECILIA H. ABONAL Administrative Officer V (Mgt. & Audit Analyst III)



of supporting documents.	Infrastructure Projects.			<p>JUVY A. AÑONUEVO Administrative Officer IV (Mgt. &amp; Audit Analyst II)</p> <p>ESTELA C. BRIÑAS Administrative Officer IV (Mgt. &amp; Audit Analyst II)</p> <p>MARIVIC G. ALTABANO Administrative Officer II (Mgt. &amp; Audit Analyst I)</p> <p>MERCY Y. NAVARRETE Administrative Assistant II (Accounting Clerk III)</p> <p>JOSE MARIE B. OJEDA Supervising Administrative Officer</p> <p>CELESTE DC. SAN MANUEL Administrative Officer III (Records Officer II)</p>
7. Review and check accuracy of claims.	8. Verify/ Approve or Certify disbursement vouchers and payrolls.	None	5 – 10 minutes	<p>RUBY R. SINGSON CGADH I (Acting City Accountant )</p> <p>JOSE MARIE B. OJEDA Supervising Administrative Officer</p>
9. Receive approved vouchers for payment.	10. Prepare Certificate of Taxes Withheld (BIR 2307).	None	5 minutes	<p>CATHERINE V. BORJA Data Encoder</p> <p>JESUS SI.</p>



				ANTONIO Administrative Aide II (Messenger)
11. Received approved payrolls and vouchers with signed Form 2307.	12. Transmittal of approved vouchers and payrolls to the City Treasurer's Office for payment.	None	2 – 5 minutes	DANILO A. CRUZATA Administrative Aide IV (Casual)
13. Receive payroll/ vouchers with pending notes.	14. Transmittal of pending claims to concerned offices.	None	2 – 5 minutes	JENNELYN S. ARGAMOSA Administrative Aide I (Casual)
15. Receive checks issued by City Treasurer's Office.	16. Prepare Accountant's Advice for Checks Issued.	None	10 minutes	CATHERINE V. BORJA Data Encoder  ANGELICA FAITH Z. NEOLA Accounting Clerk (Job Order)
17. Review correctness of advice and approve.	18. Verify and Certify Accountant's Advice for Checks Issued.	None	5 minutes	RUBY R. SINGSON CGADH I (Acting City Accountant )  JOSE MARIE B. OJEDA Supervising Administrative Officer
19. Transmittal of advice and checks issued.	20. Delivery of Accountant's Advice for Checks Issued to authorized government depository banks and return checks to City Treasurer's Office.	None	15 – 30 minutes	DANILO A. CRUZATA Administrative Aide IV (Casual)  FRANCO O. ALVARADO Administrative Aide I (Casual)
<b>B. PROVISION OF FINANCIAL DOCUMENTS AS REQUESTED BY CLIENTS</b>				
1. Receipt of loan application.	2. Statement of Net Pay for Loan Purposes.	None	5 minutes	JENNY R. ALIPANTE Administrative Aide I (Casual)
3. Receipt of specific request for verification.	4. Certificate of Remittances/ Clearance  - Printing certificate	None	5 minutes	NILDA B. ENOJOSA Administrative Aide I (Bookbinder I)



	<ul style="list-style-type: none"> <li>- of remittance Clearance for government workers</li> <li>- Verification of remittance/clearance</li>   <li>• GSIS</li>   <li>• SSS</li>   <li>• BIR (compensation)</li>   <li>• BIR (supplies)</li>   <li>• PHILHEALTH/ Bank Loans</li>   <li>• Pag-Ibig</li>   <li>• NACEMWCO/ SEMCO</li>   <li>• Suspension/ disallowance/ advances</li> </ul>		<p>Within 3 – 5 days</p> <p>5 – 10 minutes</p>	<p>CELESTE DC. SAN MANUEL Administrative Officer III (Records Officer II)</p> <p>MA. LUISA V. LOPEZ Administrative Aide IV (Bookbinder II)</p> <p>HENRY O. BERLON Data Encoder (Job Order)</p> <p>RODOLFO L. SAÑANO, JR. Administrative Aide IV (Casual)</p> <p>NENETTE S. SALCEDO Administrative Aide I (Casual)</p> <p>ASUNCION R. DE GUZMAN Administrative Aide VI (Accounting Clerk I)</p> <p>RICHARD DJ. CAYETANO Administrative Aide I (Casual)</p> <p>CYNTHIA C. PEREZ Administrative Aide I (Casual)</p> <p>MERCY Y. NAVARRETE Administrative Assistant II (Accounting Clerk III)</p>
5. Receipt of submitted reports from 27 Barangays	6. Recording of Barangay Financial transactions and preparation of	None	Depends on the volume of reports submitted by the barangay	MA. VICTORIA G. MAÑAGO Administrative Aide VI



and paid vouchers/ payrolls.	reports as requested.		concerned	(Accounting Clerk I)  JANA GAIL G. DERIT Accountant (COS)  JORGE A. BOTIN Administrative Aide I (Job Order)  ANN MICHELLE A. MANGUIAT Accounting Clerk (Job Order)
7. Review correctness of certifications and reports.	8. Verify/ Approve or Certify requested financial reports/ documents.		2 – 5 minutes	RUBY R. SINGSON CGADH I (Acting City Accountant)  JOSE MARIE B. OJEDA Supervising Administrative Officer
<b>TOTAL</b>		P		

**CITY ACCOUNTANT'S OFFICE**

Room 111, Multi-Purpose Bldg., City Hall Complex, J. Miranda Ave., Concepcion Pequeña, Naga City

For more information, please contact:

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