

CITY ACCOUNTANT'S OFFICE

Iligan City Hall, Buhanginan Hill, Pala-o, 9200 IliganCity

Tel.: (063); 221-4333; email: iliganaccounting@yahoo.com

Frontline Service : PRE-AUDIT AND CONTROL OF PAYROLLS

Schedule of Availability of Service : 8:00AM-5:00 PM Daily (No noon break) excluding Saturdays, Sundays and Holidays.
On Mondays provision of services starts after flag raising

Who May Avail of the Service :

- Local and National Government Officials and Employees
- City Stakeholders
- Job Order, Consultants and Contract of Service Workers

What are the Requirements:

A. JOB ORDER WORKERS/ WAGES

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Certification of rendered services that is authorized by Sangguniang Panlungsod duly signed by the Dept. Head
3. Approved Job Order Request duly received by COA (original copy if first claim)
4. Approved Project Procurement Management Plan (PPMP) duly received by Sangguniang Panlungsod
5. Approved Daily Time Record (cross-checked by CHRMO)
6. Approved Accomplishment Report (must be related to charges and cross-checked by CHRMO)
7. Payroll (passed thru CHRMO, CBO, CAC Remittance Section for verification of Withholding Tax deduction)
8. Summary of Payrolls

Additional Requirements:

- If Non-Biometric DTR – Biometric Exemption
 - a. Executive Department – approved by City Mayor
 - b. Legislative Department – approved by City Vice Mayor
- If charged to project – 2 Certifications
 - a. Rendered services on said project
 - b. Project is still on going

B. CONTRACT OF SERVICES

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Approved SP Resolution – authority to enter into contract
3. Approved Contract of Service duly received by COA (original copy or certified true copy for 1st claim)
4. Monthly Accomplishment Report (signed by employee and Head of Office)
5. Payroll (passed thru CHRMO, CBO, CAC Remittance Section for verification of Withholding Tax deduction)

Additional Requirements:

- If time is required in Contract – DTR (cross-checked by CHRMO)

C. CONSULTANCY (65 years old and above) – CONTRACT OF SERVICE

1. Obligation Request (approved by Department Head and City Budget Officer)
2. BAC Resolution
3. Approved SP Resolution – authority to enter into contract
4. Approved Contract of Service duly received by COA (original copy or certified true copy for 1st claim)
5. Monthly Accomplishment Report (signed by employee and Head of Office)
6. Payroll (passed thru CHRMO, CBO, CAC Remittance Section for verification of Withholding Tax deduction)

Additional Requirements:

- If time is required in Contract – DTR (cross-checked by CHRMO)

D. REGULAR EMPLOYEES

1) Salaries

1. Obligation Request (approved by Department Head and City Budget Officer)
2. PERA Certification with complete signatories of concerned employees
3. Approved Daily Time Record (cross-checked by the CHRMO)
4. Payroll (passed thru CHRMO, CBO, CAC Remittance Section, ICGEMPC and ICGEU)

Additional Requirements:

- If Non-Biometric DTR – Biometric Exemption
 - a. Executive Department – approved by City Mayor
 - b. Legislative Department (SP) – approved by City Vice Mayor
- If on leave – approved application for leave;
 - If on sick leave for 5 days or more – clearance
– medical certificate
- If on official travel – approved travel order
– certificate of appearance



2) Other Bonuses and Allowances

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Guidelines
3. Approved SP Resolution
4. Certification duly signed by the Department Head and CHRMO (have rendered services, no AWOP, etc.)
5. Certification duly signed by the Legal Officer
 - no pending administrative cases, etc.
6. Payroll

3) Representation Allowance and Transportation Allowance

➤ Department Heads and Assistant Department Heads

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Certification that RA/TA had been spent... signed by the concerned official
3. Approved Daily Time Record
4. Payroll

➤ Designated OIC Head of Office and Assistant Head of Office (Reimbursable)

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Executive Order (that expressly authorized to collect RATA or other benefits)
3. Certification signed by the concerned official employee
4. Original official receipts, cash invoice or sales invoice of gasoline and meals
5. Approved Daily Time Record
6. Payroll

➤ Members of Local Sanggunian

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Certification that RA/TA had been spent... signed by the concerned official
3. Certification/ Schedule of actual work performance/ attendance of scheduled sessions
4. Payroll

Additional Requirements:

- If on leave – approved application for leave (mandatory leave only)
- If on official travel – approved travel order
 - certificate of appearance



4) Terminal Leave (Retirement/ Voluntary resignation or separated from the service)

1. Obligation Request (approved by Department Head and City Budget Officer)
2. Original Letter of Intent
3. Original Approval/ Acceptance of Retirement by the City Mayor
4. Original City Clearance (including DBP, ICGEMPC, ICGEU, UCPB)
5. Original Terminal Leave Application (TLA)
6. Complete Service Record
 - must be issued after terminal leave has been approved
7. Certificate/ Transaction Record of Leave Credits/ Leave Card as of last date of Service (CHRMO)
8. Original or certified photocopy of last appointment
 - if salary of the last appointment is not the highest, attach Notice of Salary Adjustment (NOSA)
9. CAC Computation of Terminal Leave duly signed by City Accountant
10. Certification duly signed by the City Legal Officer
 - no pending case
 - undertaking/ authority to deduct all financial obligations
11. Statement of Assets and Liabilities and Net Worth (previous year before the retirement)
12. Disbursement Voucher

Additional Requirements in case of death of claimant

- Death certificate authenticated by NSO
- Marriage Contract authenticated by NSO (for married employees)
- Birth Certificates of all surviving legal heirs authenticated by NSO
- Designation of next-of-kin and waiver of rights of children 18 years old and above duly signed by the City Legal Officer

E. MONTHLY PHILHEALTH SHARING/ INCENTIVES

1. Department Circular from the Office of the Secretary
2. Philippine Medical Care Commission Resolution
3. Approved SP Resolution
4. Guidelines for Philhealth Sharing (Para-Medic/Non Para-Medic) approved by the Head of Office
5. Statement of Collection of PHIC Professional FEES approved by the Head of Office
6. Official Receipts Issuance (photocopy)
7. Philhealth Sharing Computation
8. Certification of qualified employees for PHIC sharing
9. Payroll with notation “recommending approval found valid, proper and legal” duly signed by the Head of Office

Duration : 6 hrs & 35 mins

How to Avail the Service: PRE-AUDIT AND CONTROL OF PAYROLLS

Step	Applicant /Client	Service Provider	Duration of Activity Under Normal Circumstances	Person in Charge	Fees	Form
1	CBO Personnel or liaison officer submits payrolls and labor payrolls	<p>1.) Receive payroll/ labor payroll and supporting documents; check if it has passed thru:</p> <ul style="list-style-type: none"> * For Contractual & Labor Payroll - CHRMO, CBO, CAC Remittance * Regular Payroll – CHRMO, CBO, CAC Remittance, ICGEMPC, ICGEU <p>*If any of the preceding has been skipped, return to liaison</p> <p>2.) Record in general logbook and assign payroll number and stamp Pre-Audit in the payroll</p> <p>3.) Record in logbook and forward to auditor</p>	<p>2 minutes</p> <p>3 minutes</p> <p>1 minute</p> <p>30 minutes (at most 20 persons)</p>	Alures T. Mina/ Lorelie D. Cordovez	None	
		<p>1.) Examine, evaluate and audit payroll/labor payroll as to its validity, legality, propriety and accuracy of its claims, as well as its conformity to existing laws, rules and regulations</p> <ul style="list-style-type: none"> * If complete, and in order entry to payroll system; number supporting documents, print CAC Summary payroll and sign * If incomplete, record findings at the back of OBR and return to liaison <p>2.) Record payroll or labor payroll in logbook. Forward payroll to Pre-Audit division chief for review</p>	<p>1 hour (more than 20 but less than 50)</p> <p>4 hours (more than 50 persons)</p> <p>10 minutes</p> <p>3 minutes</p>	Ma. Bella C. Enterina Sheena A. Echavez Editha Y. Actub Jonathan R. Cadiz Irine Joy T. Penus Frederic O. Florendo (Auditors)		
		<p>1.) Receive audited payroll/labor payroll</p> <p>2.) Check and verify payroll or labor payroll and supporting documents</p> <ul style="list-style-type: none"> * If in order, valid, legal, complete, proper and accurate, stamp cash advance in OBR and sign as reviewed * If not in order/ not proper/ not complete, etc., record findings at the back of the OBR and record in logbook and return to auditor <p>3.) Forward to Fund Controller for appropriate action</p>	<p>2 minutes</p> <p>1 minute</p> <p>3 minutes</p> <p>1 minute</p> <p>3 minutes</p>	Ma. Teresita O. Esic		

cont'n : How to avail the service - PRE-AUDIT AND CONTROL OF PAYROLLS

Step	Applicant /Client	Service Provider	Duration of Activity Under Normal Circumstances	Person in Charge	Fees	Form
		1.) Receive and check payroll or labor payroll if already audited and reviewed by Pre-Audit division chief.	1 minute	Fund Controllers : 1. Emma A. Lasmarias 2. Ma. Purisima S. Lugod 3. Mignon H. Nadayag 4. Rebecca V. Paler 5. Djorgiene Y. Crespo		
		2.) Check if documents pass thru City Budget Office	1 minute			
		3.) Check if amounts on the payroll is equal to the amount reflected on OBR	1 minute			
		4.) Entry into Budget System and stamp with appropriate funds	5 minutes			
		5.) Initial and forward to Department Head for approval	1 minute			
		Scan and approve payroll or labor payroll already processed, audited, reviewed, and controlled	1 minute/ 3 pages (3 copies/page)	Raymundo E. Clavano		
		Record approved payroll or labor payrolls in logbook for release	2 minutes	Jovecelle s. Dadula		
		Forward to CMO/CAD or CTO if already approved	10 minutes			
END OF TRANSACTION						

Note: Processing period is accounted on average individual transaction time and does not include queuing time and/or volume of request factor.

