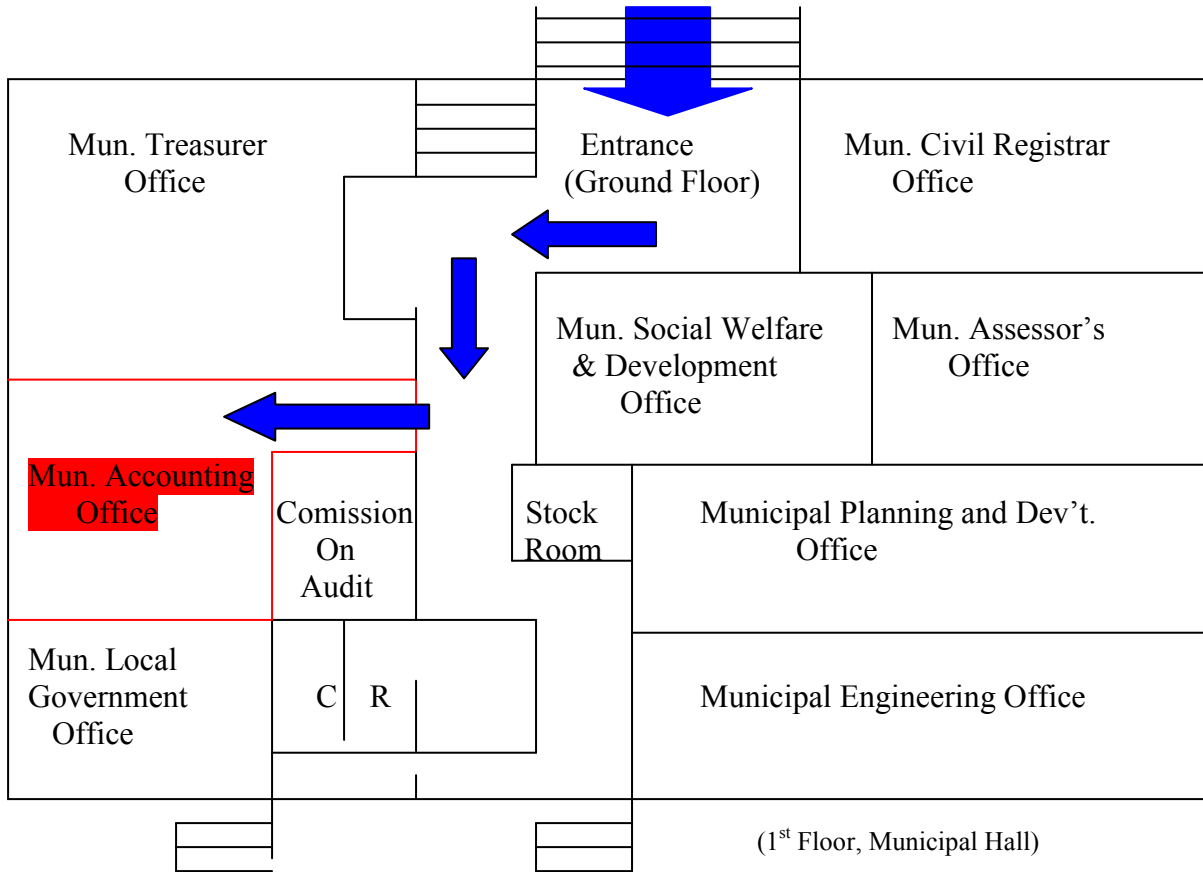


**MUNICIPAL ACCOUNTING OFFICE
(Frontline Service)**



(1st Floor, Municipal Hall)

ACCOUNTING PERSONNEL

JEYRHUM C. CARSULA
OIC – Municipal Accountant

VENERANDA M. AVILA
Admin. Assistant III

FILOMENA J. MORADA
Admin. Aide VI

GIGI Y. CHUA
Admin. Aide VI

LORNA P. AMPARADO
Admin. Aide I

ZALDY LIBOT
Barangay Bookkeeper - Casual

FUNCTIONAL STATEMENT:

Ensure the proper accounting of all financial transactions of the Local Government Unit concerned. All laws and regulations applicable to financial transactions shall be faithfully adhered and observed. It is also seen to it that the accounting system is understood and appreciated by the end-users through sound management and fiscal administration.

OBJECTIVE:

- To have a good system of internal recording, accounting and internal audit service of our Local Government Unit.
- To utilize funds appropriated by the proper legislative body to the intended purpose or purposes in conformity with the requirements set forth by pertinent laws and regulations.
- To maintain timely financial statements and other reports that will be the basis for better decision-making.

FUNCTIONS/MANDATE:

1. Install and maintain an internal audit system in the municipality;
2. Prepare and submit financial statements of the Municipal Mayor, as the case may be, and to the Sangguniang Bayan concerned;
3. Appraise the Sangguniang Bayan and other Local Government officials on the financial condition and operations of the municipality;
4. Certify to the availability of budgetary allotment to which expenditures and obligations may be properly charged;
5. Review supporting documents before preparation of vouchers to determine completeness of requirements;
6. Prepare statements of cash advances, liquidation, salaries, allowances, reimbursement and remittances pertaining to the municipality;
7. Prepare statement of journals, vouchers and liquidation of the same and other adjustments related thereto;
8. Post individual disbursements to the subsidiary ledgers and index cards;
9. Maintain individual ledgers for officials and employees of the municipality pertaining to payrolls and deductions;
10. Record and post in index cards details of purchased furniture, fixtures and equipment, including disposal thereof, if any;
11. Account for all issued requests for obligations and maintain and keep all records and reports related thereto;
12. Prepare journal and the analysis of obligations and maintain and keep all records and reports related thereto; and
13. Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

A. PROCESSING VOUCHERS OF CASH ASSISTANCE, TRAVELING EXPENSES (TEV), REPRESENTATION AND TRANSPORTATION ALLOWANCE (RATA), CASH ADVANCES, OFFICE SUPPLIES, HONORARIUM, PAYROLLS AND WAGES.

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims, pre audit is undertaken by the Municipal Accountant to determine that all the necessary supporting documents of vouchers claim are submitted.

VOUCHER OF CASH ASSISTANCE

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 2 copies of Disbursement Voucher (DV) with signatories.
3. 2 copies of Certificate of Eligibility for cash assistance.
4. 1 copy of Barangay Certification for Indigent Client.

VOUCHER OF WAGES – CASUAL

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 4 copies of Labor Payroll
3. 2 copies of Summary of Payrolls
4. 2 copies of Job Order
5. 2 copies of Daily Time Record (DTR)
6. New Residence Certificate

VOUCHER OF TRAVELING EXPENSES

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 2 copies of Disbursement Voucher (DV) with signatories.
3. 2 copies of Appendix A
4. 2 copies of Appendix B
5. 2 copies of Travel Order
6. 2 copies of Certificate of Appearance
7. Trip Ticket

VOUCHER OF REPRESENTATION AND TRANSPORTATION ALLOWANCE (RATA)

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 2 copies of Disbursement Voucher (DV) with signatories.

VOUCHER OF CASH ADVANCE (TEV)

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 2 copies of Disbursement Voucher (DV) with signatories.
3. 2 copies of Appendix A
4. 2 copies of Appendix B
5. 2 copies of Travel Order
6. 2 copies of Communication

VOUCHER OF OFFICE SUPPLIES, FURNITURE AND FIXTURE.

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 2 copies of Disbursement Voucher (DV) with signatories.
3. 2 copies of Purchase Request (PR)
4. 2 copies of Purchase Order (PO)
5. 3 copies of Canvass (1/supplier)
6. 2 copies of Abstract of Canvass with complete signatories
7. 2 copies of Inspection Report

VOUCHER OF PAYROLLS

Required Documents:

1. 2 copies of Disbursement Voucher (DV)
2. 3 copies of Municipal Payroll
3. 2 copies of Daily Time Record (DTR)
4. 1 copy of Application for Leave, if necessary

VOUCHER OF HONORARIUM

Required Documents:

1. 4 copies of Obligation Request (OR) with complete signatories
2. 2 copies of Labor Payroll
3. 2 copies of Summary of Payroll
4. 2 copies of Job Order (JO)

STEPS TO AVAIL THE SERVICE

STEPS/PROCESS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
Submission of Vouchers 1. Verification/Recording - Accounting staff receives and verifies the voucher and its supporting	2 Minutes	Gigi Y. Chua Admin. Aide VI

documents. If there is discrepancy, frontline staff returns document to client. If it is complete, the clerk records in the Incoming Logbook.		Lorna P. Amparado Admin. Aide I
2. Preparation of JEV		
a) Accounting staff prepares Journal Entry Voucher (JEV) of Cash Disbursement.	3 Minutes	Veneranda M. Avila Admin. Assistant III
b) Accounting staff prepares Journal Entry Voucher (JEV) of Check Disbursement.	3 Minutes	Filomena J. Morada Admin. Aide VI
c) Accounting staff prepares Journal Entry Voucher (JEV) of Special Education Fund (SEF).	3 Minutes	Gigi Y. Chua Admin. Aide VI
d) Accounting staff prepares Journal Entry Voucher (JEV) of Trust Fund.	3 Minutes	Lorna P. Amparado Admin. Aide I
3. Certifies as to completeness of the documents.		
- The Municipal Accountant certifies the voucher and countersigns the JEV and in the absence of the Municipal Accountant, the Senior Bookkeeper signs it.	1 Minute	Jeyrhum C. Carsula OIC – Municipal Accountant
4. Release of Voucher.		
- The frontline staff records the approved documents in the Outgoing Logbook and released to the Office of the Municipal Treasurer for the issuance of check.	2 Minutes	Veneranda M. Avila Admin. Assistant III Gigi Y. Chua Admin. Aide VI Lorna P. Amparado Admin. Aide I

B. ADVICE OF CHECKS ISSUED

STEPS TO AVAIL THE SERVICE

STEPS/PROCESS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
<p>Submission of Checks Issued</p> <p>1. Recording - Accounting staff receives, verifies and record the Disbursement Voucher (DV) with check.</p> <p>2. Accountant’s Advice on Checks Issued - The Municipal Accountant signs Advice on Check Issued and in the absence of the Municipal Accountant, the Senior Bookkeeper signs the advice.</p> <p>4. Release of Check Issued. - Finally, the frontline staff records documents in the Outgoing Logbook of Accountant’s Advice and returns Disbursement Voucher with Check to the Office of the Municipal Treasurer.</p>	<p>3 Minutes</p> <p>1 Minute</p> <p>2 Minutes</p>	<p>Gigi Y. Chua Admin. Aide VI Lorna P. Amparado Admin. Aide I</p> <p>Jeyrhum C. Carsula OIC – Municipal Accountant</p> <p>Veneranda M. Avila Admin. Assistant III</p> <p>Gigi Y. Chua Admin. Aide VI Lorna P. Amparado Admin. Aide I</p>