MUNICIPAL ACCOUNTANT'S OFFICE

SERVICE CATEGORY

MUNICIPAL ACCOUNTANT'S SERVICES

1. PROCESSING OF DISBURSEMENT VOUCHERS

Disbursement voucher is a form used to pay an obligation to employees, individual, agencies, and creditors for goods purchased and services rendered. This form shall be prepared by the Head of Requesting Office, the Municipal Accountant, Municipal Treasurer, Municipal Mayor and Payee. Pre-audit is being performed to check the completeness of the supporting documents needed for the transactions and to check the accuracy of the computation of taxes withheld if any.

OFFICE / DIVISION:	Municipal Accountant Office
CLASSIFICATION:	Simple
TYPE OF TRANSACTION:	G2C (Government to Citizen), G2B (Government to Business), G2G (Government to Government)
WHO MAY AVAIL:	Municipal Officials and Employees, Other Government Agencies, Suppliers, Other Creditors, and Other Individuals

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Documentary checklist and router slip	Office/Department
2. Duly approved Certification on Appropriation, Funds and Obligations of Allotment	Municipal Budget Office
3. (CAFOA) for transactions under General Fund and Special Education Fund.	
4. Complete Documentary Requirements (as per COA Circular 2012-001)	Where applicable

CLIENTS STEPS	**AGENCY ACTION**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit Disbursement Vouchers and other supporting	1.1 Receive and verify if documents are complete and accurate. If complete and	None	5 minutes	**MARIVIE M. VILLANUEVA** Accounting Clerk III **EUNICE C. RAFANAN**

documents for pre-audit.	accurate, encode Journal entries on Disbursement Vouchers prepared by different offices.			Fiscal Examiner III **DONNA MAE ANCHETA** Admin Aide
	1.2 The Municipal Accountant checks the veracity of the Disbursement voucher and its supporting documents and attached her signature.	None	5 minutes	**ROWENA F. ALBINO** Municipal Accountant **EUNICE C. RAFANAN** Fiscal Examiner III
	1.3 Forwards to the Municipal Treasurer for check preparation.	None	3 minutes	**ROWENA F. ALBINO** Municipal Accountant
	1.4 Return the DV with attached Check for Mun. Accountant Advice	None	1 minute	**ACCOUNTING STAFF**
	1.5 Prepares Accountant's Checks Issued and Cancelled through Data Entry System	None	10 minutes	**RENELUZ DAVID**

	for Municipal Accountant's signature. 1.6 Prepares Certificate of Final Tax Withheld At Source & Cert. of Creditable Tax Withheld At Source 1.7 Post to Check Disbursement Journal 1.8 Verify checks accuracy with the Accountant's advice and approve online through lbpweaccess. 1.9 Forwards to the Municipal Treasurer for	None None None	5 minutes 5 minutes 10 minutes 1 minute	**RICHARD DUFF** Accounting Clerk III **EMMA DALIT** Fiscal Examiner II **RICHARD M. DUFF** Accounting Clerk III **BEVERLY CARINO** Admin Aide III **ACCOUNTING STAFF** **ROWENA F. ALBINO** Municipal Accountant **EUNICE C. RAFANAN** Fiscal Examiner III **ROWENA ALBINO**

	payment.			Municipal Accountant **EUNICE RAFANAN** Fiscal Examiner III **ACCOUNTING STAFF**
TOTAL:		**None**	**45 minutes**	

2. PROCESSING OF BIDDING DOCUMENTS

OFFICE / DIVISION:	Municipal Accountant Office
CLASSIFICATION:	Simple
TYPE OF TRANSACTION:	G2C (Government to Citizen), G2B (Government to Business), G2G (Government to Government)
WHO MAY AVAIL:	Municipal Officials and Employees, Other Government Agencies, Suppliers, Other Creditors, and Other Individuals

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Documentary checklist and router slip	Office/Department
2. Duly approved Certification on Appropriation, Funds and Obligations of Allotment	Municipal Budget Office
3. (CAFOA) for transactions under General Fund and Special Education Fund.	
4. Complete Documentary Requirements (as per COA Circular 2012-001)	Where applicable

CLIENTS STEPS	**AGENCY ACTION**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**

1. Submit bidding documents from Engineering Office.	1.1 Accept and review for computation of daily wage, personal deductions for remittance to different agencies and monthly magna carta.	None	5 minutes	**FIDEL V. ALDAVE** Senior Bookkeeper **EMMA T. DALIT** Fiscal Examiner II
	1.2 Prepares payroll for job orders, CTMG, CASTI Instructors, Contractual Teachers and Magna Carta for RHU and Social Workers. Then, attached Journal Entry Vouchers and Cash Advance Vouchers.	None	2 days	**FIDEL V. ALDAVE** Senior Bookkeeper **EMMA T. DALIT** Fiscal Examiner II
	1.3 The Municipal Accountant checks the personal deductions of the different payrolls and attached her signature.	None	1 hour	**ROWENA ALBINO** Municipal Accountant **EUNICE RAFANAN** Fiscal Examiner III

	1.4 Forwards to the Municipal Treasurer for check preparation.	None	3 minutes	**ROWENA ALBINO** Municipal Accountant **ACCOUNTING STAFF**
	1.5 Return the Payrolls with attached Check for Municipal Accountant's Advice.	None	1 minute	**RENELUZ DAVID** Municipal Treasurer
	1.6 Prepares Accountant's Checks Issued and Cancelled through Data Entry System for Municipal Accountant's signature.	None	10 minutes	**EMMA DALIT** Fiscal Examiner II **RICHARD M. DUFF** Accounting Clerk III
	1.7 Post to Check Disbursement Journal	None	5 minutes	**BEVERLY CARINO** Admin Aide III **ACCOUNTING STAFF**
	1.8 Verify checks accuracy with the Accountant's advice and approve online through	None	5 minutes	**ROWENA ALBINO** Municipal Accountant

	lbpweaccess.com. 1.9 Forwards to the Municipal Treasurer for payment.	None	1 minute	**EUNICE RAFANAN** Fiscal Examiner III **ROWENA ALBINO** Municipal Accountant **ACCOUNTING STAFF**
TOTAL:		**None**	**2 days, 1 hour and 30 minutes**	

3. BARANGAY TRANSACTIONS

OFFICE / DIVISION:	Municipal Accountant Office
CLASSIFICATION:	Complex
TYPE OF TRANSACTION:	G2C (Government to Citizen), G2B (Government to Business), G2G (Government to Government)
WHO MAY AVAIL:	Municipal Officials and Employees, Other Government Agencies, Suppliers, Other Creditors, and Other Individuals

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Documentary checklist and router slip	Office/Department
2. Duly approved Certification on Appropriation, Funds and Obligations of Allotment	Municipal Budget Office
3. (CAFOA) for transactions under General Fund and Special Education Fund.	Where applicable
4. Complete Documentary Requirements (as per COA Circular 2012-001)	

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submission of barangay monthly reports.	1.1 Accept reports from 14 barangays and post to barangay logbook.	None	15 minutes	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.2 Checks the completeness of documents and signatures.	None	30 minutes	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.3 Post transactions to General Ledger	None	4 hours	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.4 The Municipal Accountant verifies the accuracy of the accounts and attached signature.	None	2 days	**ROWENA ALBINO** Municipal Accountant **EUNICE RAFANAN** Fiscal Examiner III
	1.5 Prepares Financial Statements	None	3 days	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.6 Submits to Commission on Audit, Olongapo City	None	4 hours	**ACCOUNTING STAFF**

TOTAL:		**None**	**5 days, 8 hours and 45 minutes**	

4. PAYROLL PREPARATION FOR JOB ORDER /CONTRACTUAL TEACHERS/MAGNA CARTA OF SOCIAL WORKERS AND RHU PERSONNEL

OFFICE / DIVISION:	Municipal Accountant Office
CLASSIFICATION:	Simple
TYPE OF TRANSACTION:	G2C (Government to Citizen), G2B (Government to Business), G2G (Government to Government)
WHO MAY AVAIL:	Municipal Officials and Employees, Other Government Agencies, Suppliers, Other Creditors, and Other Individuals

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Documentary checklist and router slip	Office/Department
2. Duly approved Certification on Appropriation, Funds and Obligations of Allotment	Municipal Budget Office
3. (CAFOA) for transactions under General Fund and Special Education Fund.	
4. Complete Documentary Requirements (as per COA Circular 2012-001)	Where applicable

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits Contract of service (if newly hired), daily time record and accomplishment report.	1.1 Accept and review for computation of daily wage, personal deductions for remittance to different agencies and monthly magna carta.	None	5 minutes	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.2 Prepares payroll for job orders, CTMG, CASTI Instructors, Contractual Teachers and Magna Carta for RHU and Social Workers. Then, attached Journal Entry Vouchers and Cash Advance Vouchers.	None	2 days	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.3 The Municipal Accountant checks the personal deductions of the different payrolls and attached her signature.	None	1 hour	**MARY ALYSSA AMANDA GARCIA** Admin Aide III

	1.4 Forwards to the Municipal Treasurer for check preparation.	None	3 minutes	**ROWENA ALBINO** Municipal Accountant
	1.5 Return the Payrolls with attached Check for Municipal Accountant's Advice.	None	1 minute	**EUNICE RAFANAN** Fiscal Examiner III
	1.6 Prepares Accountant's Checks Issued and Cancelled through Data Entry System for Municipal Accountant's signature.	None	10 minutes	**MARY ALYSSA AMANDA GARCIA** Admin Aide III
	1.7 Post to Check Disbursement Journal	None	5 minutes	**ACCOUNTING STAFF**
	1.8 Verify checks accuracy with the Accountant's advice and approve online through lbpweaccess.	None	5 minutes	
	1.9 Forwards to the Municipal Treasurer for payment.	None	1 minutes	

TOTAL:		**None**	**2 days, 1 hour and 30 minutes**	