

OFFICE OF THE MUNICIPAL ACCOUNTANT
Frontline Services

SERVICES/STEPS	DURATION	REQUIREMENTS	FEES	PERSON/S RESPONSIBLE
A. Pre-audit & Evaluate completeness of documents and signatories				
A1.) Pre-audit of Disbursement Vouchers (DV).	7 minutes per DV	Documents and attachments are complete and signed by concerned authorities. Allotments are obligated for the purpose.	None	Carla Joyce B. Sanico Teodoro S. Tajuda
A2.) Check mathematical computations as shown on DVs.	3 minutes per DV	Computations are correct and consistently applied to all documents.	None	Carla Joyce B. Sanico
A3.) Sign DVs as to completeness of supporting documents and prepare Journal Entry Vouchers (JEV).	2 minutes per DV	Documents are attached and signed and JEVs are encoded.	None	Carla Joyce B. Sanico Cecilia S. Lumacad Sarita C. Coral Erjems C. Opeña Vanessa S. Verano Rezel O. Casera Arlene Rio S. Villar, CPA
A4.) Forward DVs and supporting documents With JEV to Municipal Treasurer's Office (MTO) for signature.	2 minutes per batch of DVs	Supporting documents are complete and reviewed. DVs and JEVs are signed.	None	Carla Joyce B. Sanico Teodoro S. Tajuda
A5.) Prepare Advice of Checks Issued.	5 minutes per batch of checks issued	Approved DVs by the approving authority and checks are signed.	None	Dina A. Competente Arlene Rio S. Villar, CPA
A6.) Forward checks, DVs and Advise of Check Issued to MTO.	2 minutes per batch of Advise of Check Issued	Advise of Check Issued are prepared and signed.	None	Dina A. Competente Emerson M. Cayanong
A7.) Validation and recording of receipts and collections.	2 minutes per report of receipt and collections	Official receipts and validated deposit slips are attached.	None	Dina A. Competente Cecilia S. Lumacad Rezel O. Casera Arlene Rio S. Villar, CPA

B.) Preparation of Payroll

B1.) Preparation and encoding of salaries and deductions.	12 minutes per office	Statement of Deductions are acted.	None	Vanessa S. Verano
B2.) Check Payroll.	5 mins per office	DTR, approved leave, and other supporting documents are attached.	None	Vanessa S. Verano Carla Joyce B. Sanico

C.) Preparation of Financial Statements for the Municipality

C1.) Review of Journal Entry (JEV) Voucher for collection and deposits, cash disbursements, check disbursement and adjustments. Prepare JEVs and supporting for filing.	2 minutes per JEV	JEVs are posted to the JEV recording system.	None	Cecilia S. Lumacad Sarita C. Coral Vanessa S. Verano Rezel O. Casera Emerson M. Cayanong Leila S. Omila
C2.) Check and approve monthly journal reports.	15 minutes per report	Check Disbursement Journal Cash Disbursement Journal Cash Receipts Journal General Journal are prepared.	None	Cecilia S. Lumacad Sarita C. Coral Vanessa S. Verano Rezel O. Casera Arlene Rio S. Villar, CPA
C3.) Check and approve Trial Balance and supporting Schedules.	15 minutes per Trial Balance	Trial Balance and schedules are prepared.	None	Cecilia S. Lumacad Rezel O. Casera Arlene Rio S. Villar, CPA
C4.) Forward Financial Statements to COA.	1 hour travel	Transmittal letter and Financial Statement are prepared.	None	Sarita C. Coral Teodoro S. Tajuda

D.) Prepare JEVs for Barangay Reports and Financial Reports

D1.) Encode and approve JEVs.	5 minutes per JEV	Reports and supporting documents are attached.	None	Cecilia S. Lumacad Ma. Ana R. Rubillos Candelaria J. Cata-ag Arlene Rio S. Villar, CPA
D2.) Inspect barangay projects.	1 hour per project	Letter request from barangay.	None	Leila S. Omila

D3.) Review barangay reports, prepare and approve trial balance.

1 hour per barangay

CHBReg, CRDReg, ChkDReg, DR/CR Advice, and Liquidation Reports submitted.

None

Cecilia S. Lumacad
Ma. Ana R. Rubillos
Candelaria J. Cata-ag
Arlene Rio S. Villar, CPA

D4.) Review and issue certificate of income and expenditures for Barangay.

1 hour per barangay

Actual and proposed income and expenditures submitted.

None

Cecilia S. Lumacad
Ma. Ana R. Rubillos
Candelaria J. Cata-ag
Arlene Rio S. Villar, CPA