



**OFFICE OF THE MUNICIPAL
ACCOUNTANT**

ABOUT THE SERVICE: To undertake internal control on financial matters relative to financial transactions of the LGU in conformity with the generally accepted accounting principles and in compliance to COA rules and regulations.

Office or Division:	Office of the Municipal Accountant
Classification	Simple
Type of Transaction	Government
Who may avail	All clients
Fees:	None

Checklist of Requirements	Where to Secure
see below	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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A. PRE-AUDIT AND EVALUATE COMPLETENESS OF DOCUMENTS AND SIGNATORIES

Documents and attachments are complete and signed by concerned authorities. Allotments are obligated for the purpose	Pre-audit of Disbursement Vouchers(DV).	none	7 minutes per DV	Carla Joyce B. Sanico Cecilia S. Lumacad Sarita C. Coral Erjems C. Opiña Vanessa S. Verano Dina A. Competente Leila S. Omila Chernieta P. Andrade Ma. Theresa M. Cerna Lovelyn R. Diano Alvin Rey M. Mabitad
Computations are correct and consistently applied to all documents.	Check mathematical computations as shown on DVs.	none	3 minutes per DV	Carla Joyce B. Sanico Cecilia S. Lumacad Sarita C. Coral Erjems C. Opiña Vanessa S. Verano Dina A. Competente Leila S. Omila Chernieta P. Andrade Ma. Theresa M. Cerna Lovelyn R. Diano Alvin Rey M. Mabitad
Documents are attached and signed and JEVs are encoded.	Sign DVs as to completeness of supporting documents and prepare Journal Entry Vouchers(JEV)	none	2 minutes per DV	Carla Joyce B. Sanico Cecilia S. Lumacad Sarita C. Coral Erjems C. Opiña Vanessa S. Verano Dina A. Competente Leila S. Omila Chernieta P. Andrade Ma. Theresa M. Cerna Lovelyn R. Diano Alvin Rey M. Mabitad
Supporting documents are complete and reviewed. DVs and JEVs are signed.	Sign DVs and supporting documents with JEV to Municipal Treasurer's Office (MTO) for signature.	none	2 minutes per DV	Carla Joyce B. Sanico Cecilia S. Lumacad Sarita C. Coral Erjems C. Opiña Vanessa S. Verano Dina A. Competente Leila S. Omila Chernieta P. Andrade Ma. Theresa M. Cerna Lovelyn R. Diano Alvin Rey M. Mabitad
Approved DVs by the approving authority and checks are signed.	Prepare Advice of checks issued.	none	2 minutes per batch of DV	Dina A. Competente Sarita C. Coral Arlene Rio S. Villar,CPA
Advise of Check issued are prepared and signed.	Forward checks,DVs and Advise of Check Issued to MTO.	none	5 minutes per batch of checks issued	Dina A. Competente Sarita C. Coral Emerson M. Cayanong Teodoro S. Tajuda Alvin Rey M. Mabitad
Official receipts and validated deposit slips are attached.	Validation and recording of receipts and collections.	none	2 minutes per report of receipt and collections	Dina A. Competente Cecilia S. Lumacad Rezel O. Casera Arlene Rio S. Villar, CPA

B.) PREPARATION OF PAYROLL				
Statement of deductions are acted.	Preparation and encoding of salaries and deductions.	none	12 minutes per office	Vanessa S. Verano
DTR, approved leave, travel order and other applicable documents are attached.	Check Payroll and other applicable supporting documents. Check mathematical accuracy on all	none	5 mins per office	Sarita C. Coral Erjems C. Opiña Carla Joyce B. Sanico
C.) PREPARATION OF FINANCIAL STATEMENTS OF THE MUNICIPALITY				
JEVs are posted to the JEV Recording System.	Review of Journal Entry Voucher (JEV) for collection and deposits, cash disbursements, check disbursement and adjustments. Prepare JEVs and supporting documents for filing.	none	2 minutes per JEV	Cecilia S. Lumacad Sarita C. Coral Vanessa S. Verano Erjems C. Opiña Rezel O. Casera
Check Disbursement Journal Cash Disbursement Journal Cash Receipts Journal General Journal are prepared.	Check, approve and print monthly journal reports.	none	15 minutes per report	Cecilia S. Lumacad Sarita C. Coral Vanessa S. Verano Erjems C. Opiña Rezel O. Casera Arlene Rio S. Villar, CPA
Trial Balance and schedules are prepared.	Check, approve and print trial balance and supporting schedules.	none	15 minutes per Trial Balance	Cecilia S. Lumacad Rezel O. Casera Arlene Rio S. Villar, CPA
Transmittal letter and financial statements are prepared.	Forward financial statements to COA with transmittal letter.	none	5 minutes to COA	Sarita C. Coral Teodoro S. Tajuda Emerson Cayanong
D.) PREPARE JEVs FOR BARANGAY REPORTS AND FINANCIAL STATEMENTS				
Reports and supporting documents are attached.	Encode and approve JEVs.	none	5 minutes per JEV	Cecilia S. Lumacad Chernieta P. Andrade Lovelyn D. Rivero Candelaria J. Cata-ag
Letter request from barangay.	Inspect barangay projects.	none	1 hour per project	Leila S. Omila
CHBReg, CRDReg, ChkDReg, DR/CR Advice, and Liquidation Reports submitted.	Review barangay reports, prepare and approve trial balance.	none	1 hour per barangay	Cecilia S. Lumacad Chernieta P. Andrade Lovelyn D. Rivero Candelaria J. Cata-ag
Actual and proposed income and expenditures submitted.	Review and issue certificate of income and expenditures for barangay.	none	1 hour per barangay	Cecilia S. Lumacad Chernieta P. Andrade Lovelyn D. Rivero Candelaria J. Cata-ag

