

# **MUNICIPAL ACCOUNTING OFFICE**

## **Service Category**

MUNICIPAL ACCOUNTING OFFICE

Service Category

## MAcco-001. Processing of Cash Advance

### Service Information

<b>Office or Division :</b>	Office of the Municipal Accountant			
<b>Classification :</b>	Simple			
<b>Type of Transaction :</b>	Government to Government (G2G)			
<b>Who may avail :</b>	All officials and employees of the LGU			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Field Activity Current Operating Expenses (COE) - Approved Budget for the Field Activity - Approved Project Proposal		Office of the Municipal Mayor		
2. Travelling Allowances - Approved Travel Order (1 Original) - Duly approved itinerary of travel - Approved PDC endorsement - Letter of invitation		Office of the Municipal Mayor  Personnel Development Committee		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) and the supporting documents (SDs) to be reviewed and evaluated.	1. Records/logs and evaluates submitted documents	None	5 mins.	Norie R. Gallardo Admin Aide III
	1.1. Review DV and SDs as to completeness and correctness, then signs it	None	2 mins.	Vincent C. Rimorin Municipal Accountant
2. Return to requesting office/party the signed DV with the SDs for signature of the Municipal Treasurer and Approval by the Municipal Mayor	2. Logs (outgoing) the signed DV with SDs and releases to requesting party	None	2 mins.	Norie R. Gallardo Admin Aide III

3. Submit the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	3. Signs the Box B (Funds available) on the voucher.	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
4. Secure the approval (signature) of Municipal Mayor	4. Approves the voucher (cash advance)	None		Eulogio Clarence Martin P. de Guzman III Municipal Mayor
5. Return the approved/signed voucher together with the supporting documents to the Office of the Municipal Treasurer.	5. Prepares the check	None	7 mins.	Maritess E. Orpilla Disbursing Officer II
	5.1. Signs the check	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
6. Secure the signature of Municipal Mayor for the check	6. Signs the check	None	5 mins.	Eulogio Clarence Martin P. de Guzman III. Municipal Mayor
7. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice	7. Prepares the Journal Entry Voucher (AA) together with the Accountant's Advice (AA).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
	7.1. Signs the AA and the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
8. Signs the voucher(Box D - Received Payment) and receive the check and AA.	8. Releases the Check and AA and log it as released.	None	3 mins.	Norie R. Gallardo Admin Aide III

**MAcco-002. Processing of Disbursement Voucher for Payment of Goods/Services**

Service Information

<b>Office or Division :</b>	Office of the Municipal Accountant
<b>Classification :</b>	Simple
<b>Type of Transaction :</b>	External
<b>Who may avail :</b>	Suppliers of Goods and Service

<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1. Obligation Request 2. Purchase Request 3. Project Proposal/Activity Proposal 4. Bid Documents (including posting requirements) 5. Qoutations/Bids 6. Abstract of Bids/Quotations 7. BAC Resolutions 8. Purchase Order/Contract 9. Disbursement Voucher 10. Delivery Receipt 11. Inspection Report 12. Pictures 13. Certificate of Warranty (for repair services) 14. Certificate of Completion 15. Materials Testing Report (for final payments) 16. Sure Bonds (for payments requiring such) 17. Official Receipt (upon payment)	Requesting Office Requesting Office Requesting Office Bids and Awards Committee (BAC) Bids and Awards Committee (BAC) Bids and Awards Committee (BAC) Bids and Awards Committee (BAC) Requesting Office Requesting Office Supplier/Contractor LGU Inspection Unit Requesting Office Supplier/Contractor Requesting Office Supplier/Contractor Supplier/Contractor Supplier/Contractor

<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) and the supporting documents (SDs) to be reviewed and evaluated.	1. Records/logs and evaluates submitted documents	None	5 mins.	Norie R. Gallardo Admin Aide III
	1.1. Review DV and SDs as to completeness and correctness, then signs it	None	2 mins.	Vincent C. Rimorin Municipal Accountant

2. Return to requesting office/party the signed DV with the SDs for signature of the Municipal Treasurer and Approval by the Municipal Mayor	2. Logs (outgoing) the signed DV with SDs and releases to requesting party	None	2 mins.	Norie R. Gallardo Admin Aide III
3. Submit the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	3. Signs the Box B (Funds available) on the voucher.	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
4. Secure the approval (signature) of Municipal Mayor	4. Approves the voucher (cash advance)	None		Eulogio Clarence Martin P. de Guzman III Municipal Mayor
5. Return the approved/signed voucher together with the supporting documents to the Office of the Municipal Treasurer.	5. Prepares the check	None	7 mins.	Maritess E. Orpilla Disbursing Officer II
	5.1. Signs the check	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
6. Secure the signature of Municipal Mayor for the check	6. Signs the check	None	5 mins.	Eulogio Clarence Martin P. de Guzman III Municipal Mayor
7. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice	7. Prepares the Journal Entry Voucher (AA) together with the Accountant's Advice (AA).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
	7.1. Signs the AA and the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
8. Signs the voucher(Box D - Received Payment) and receive the check and AA. Then issue an Official Receipt (OR)	8. Releases the Check and AA and log it as released.	None	3 mins.	Norie R. Gallardo Admin Aide III

**MAcco-003. Processing of Reimbursements (Travelling Expenses )**

Service Information

<b>Office or Division :</b>	Office of the Municipal Accountant			
<b>Classification :</b>	Simple			
<b>Type of Transaction :</b>	Government to Government (G2G)			
<b>Who may avail :</b>	All officials and employees of the LGU			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Copy of approved Travel Order 2. Copy of approved itinerary of travel 3. Copy of Liquidation Report (liquidation of CA for travel) 4. Photo Copy of all SDs in the liquidation of CA for travel		Official or Employee concerned		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) and the supporting documents (SDs) for review and evaluation.	1. Records/logs and evaluates submitted documents	None	5 mins.	Norie R. Gallardo Admin Aide III
	1.1. Review DV and SDs as to completeness and correctness, then signs it	None	2 mins.	Vincent C. Rimorin Municipal Accountant
2. Return to requesting office/party the signed DV with the SDs for signature of the Municipal Treasurer and Approval by the Municipal Mayor	2. Logs (outgoing) the signed DV with SDs and releases to requesting party	None	2 mins.	Norie R. Gallardo Admin Aide III
3. Submit the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	3. Signs the Box B (Funds available) on the voucher.	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
4. Secure the approval (signature) of Municipal Mayor	4. Approves the voucher	None	5 mins.	OMM
5. Return the approved/signed	7. Prepares	None	5 mins.	Marlyn M. Jimenez

check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Journal Entry Voucher	the Journal Entry Voucher (AA).			Sr. Administrative Assistant
	7.1. Signs the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
6. Secure the signature of Municipal Mayor for the check	6. Signs the check	None	5 mins.	Eulogio Clarence Martin P. de Guzman III Municipal Mayor
	7. Prepares the Journal Entry Voucher (AA) together with the Accountant's Advice (AA).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
7. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice	7. Prepares the Journal Entry Voucher (AA) together with the Accountant's Advice (AA).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
	7.1. Signs the AA and the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
8. Signs the voucher(Box D - Received Payment) and receive the check and AA.	8. Releases the Check and AA and log it as released.	None	3 mins.	Norie R. Gallardo Admin Aide III

**MAcco-004. Processing of Liquidation of Cash Advances (CA) for Travelling Expenses**

Service Information

<b>Office or Division :</b>	Office of the Municipal Accountant
<b>Classification :</b>	Simple
<b>Type of Transaction :</b>	Government to Government (G2G)
<b>Who may avail :</b>	All officials and employees of the LGU

<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1. Copy of approved Travel Order 2. Copy of approved itinerary of travel 3. Certificate of attendance or appearance 4. Bus tickets, Official receipts, E-tickets/itinerary, boarding pass, terminal fee 5. Certificate of Travel Completed 6. Hotel room/lodging bills with official receipts 7. Cost-Benefit Analysis Report 8. OR in case of refund	Official or Employee concerned

<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the signed (Treasurer and Municipal Mayor) Liquidation Report (LR) together with the supporting documents (SDs) for review and evaluation.	1. Records/logs and evaluates submitted documents	None	5 mins.	Norie R. Gallardo Admin Aide III
	1.1. Review LR and SDs as to complete-ness and correctness, then signs it	None	2 mins.	Vincent C. Rimorin Municipal Accountant
	1.2. Prepares the Journal Entry Voucher (JEV).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
	1.3. Signs the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
	1.4. Files the duly signed and completed LR with SDs and JEV	None	5 mins.	Norie R. Gallardo Admin Aide III



**MAcco-005. Processing of First Salary**

Service Information

<b>Office or Division :</b>	Office of the Municipal Accountant
<b>Classification :</b>	Simple
<b>Type of Transaction :</b>	Government to Government (G2G)
<b>Who may avail :</b>	All officials and employees of the LGU

<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1. Duly Approved Appointment 2. Oath of Office 3. Notice of Assumption to Office  4. Personal Data Sheet 5. Statement of Assets, Liabilities and Net Worth 6. Approved Daily Time Record	Human Resource Management Office Human Resource Management Office Human Resource Management Office  Human Resource Management Office Human Resource Management Office Official/Employee concerned

<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher (DV) and the supporting documents (SDs) to be reviewed and evaluated.	1. Records/logs and evaluates submitted documents	None	5 mins.	Norie R. Gallardo Admin Aide III
	1.1. Review DV and SDs as to completeness and correctness, then signs it	None	2 mins.	Vincent C. Rimorin Municipal Accountant
2. Return to requesting office/party the signed DV with the SDs for signature of the Municipal Treasurer and Approval by the Municipal Mayor	2. Logs (outgoing) the signed DV with SDs and releases to requesting party	None	2 mins.	Norie R. Gallardo Admin Aide III
3. Submit the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	3. Signs the Box B (Funds available) on the voucher.	None	5 mins.	Violeta B. Abenoja Municipal Treasurer

4. Secure the approval (signature) of Municipal Mayor	4. Approves the voucher (cash advance)	None		Eulogio Clarence Martin P. de Guzman III Municipal Mayor
5. Return the approved/signed voucher together with the supporting documents to the Office of the Municipal Treasurer.	5. Prepares the check	None	7 mins.	Maritess E. Orpilla Disbursing Officer II
	5.1. Signs the check	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
6. Secure the signature of Municipal Mayor for the check	6. Signs the check	None	5 mins.	Eulogio Clarence Martin P. de Guzman III Municipal Mayor
7. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice	7. Prepares the Journal Entry Voucher (AA) together with the Accountant's Advice (AA).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
	7.1. Signs the AA and the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
8. Signs the voucher(Box D - Received Payment) and receive the check and AA.	8. Releases the Check and AA and log it as released.	None	3 mins.	Norie R. Gallardo Admin Aide III

**MAcco-006. Processing of First Salary**

Service Information

<b>Office or Division :</b>	Office of the Municipal Accountant
<b>Classification :</b>	Simple
<b>Type of Transaction :</b>	Government to Government (G2G)
<b>Who may avail :</b>	All officials and employees of the LGU

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>1. Clearance from money, property and legal accountabilities</p> <p>6. Approved Daily Time Record</p>	<p>Prepared by official/employee                      Clearance to be signed by head of:</p> <ol style="list-style-type: none"> <li>1. Human Resource Management Office</li> <li>2. General Services Office (Property Officer)</li> <li>3. Municipal Treasurer</li> <li>4. Municipal Accountant</li> <li>5. Municipal Administrator</li> <li>6. Municipal Mayor</li> </ol> <p>Official/Employee concerned</p>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher (DV) and the supporting documents (SDs) to be reviewed and evaluated.	1. Records/logs and evaluates submitted documents	None	5 mins.	Norie R. Gallardo Admin Aide III
	1.1. Review DV and SDs as to completeness and correctness, then signs it	None	2 mins.	Vincent C. Rimorin Municipal Accountant
2. Return to requesting office/party the signed DV with the SDs for signature of the Municipal Treasurer and Approval by the Municipal Mayor	2. Logs (outgoing) the signed DV with SDs and releases to requesting party	None	2 mins.	Norie R. Gallardo Admin Aide III

3. Submit the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	3. Signs the Box B (Funds available) on the voucher.	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
4. Secure the approval (signature) of Municipal Mayor	4. Approves the voucher (cash advance)	None		Eulogio Clarence Martin P. de Guzman III Municipal Mayor
5. Return the approved/signed voucher together with the supporting documents to the Office of the Municipal Treasurer.	5. Prepares the check	None	7 mins.	Maritess E. Orpilla Disbursing Officer II
	5.1. Signs the check	None	5 mins.	Violeta B. Abenoja Municipal Treasurer
6. Secure the signature of Municipal Mayor for the check	6. Signs the check	None	5 mins.	Eulogio Clarence Martin P. de Guzman III Municipal Mayor
7. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice	7. Prepares the Journal Entry Voucher (AA) together with the Accountant's Advice (AA).	None	5 mins.	Marlyn M. Jimenez Sr. Administrative Assistant
	7.1. Signs the AA and the JEV	None	1 min.	Vincent C. Rimorin Municipal Accountant
8. Signs the voucher(Box D - Received Payment) and receive the check and AA.	8. Releases the Check and AA and log it as released.	None	3 mins.	Norie R. Gallardo Admin Aide III