



	7. Final Review/Initial payroll/DV	None	1 day	Department Head
	8. Signed Box A	None		MaccO Municipal Accountant
2. Released processed Payroll/Disbursement Voucher	1. Transmit to Municipal Treasurer's Office	None		Releasing Clerk/Office clerk MTO
3. For certification of last salary; Certification of Availability of funds	1. Check database record vs. requesting agency/personnel for veracity of information	None		Audit Analysts/Office Clerk
	2. Final Review/Affix Initial	None		Department Head
	3. Affix Signature	None		MTO Municipal Accountant
<b>TOTAL:</b>			<b>3 days</b>	

## 2. DISBURSEMENT VOUCHER-PROCUREMENT OF GOODS, INFRASTRUCTURE PROJECTS.

Disbursement Voucher of sorts covering claims on INFRA, Supplies and Materials Maintenance, Security & other related Services rendered by contractors & suppliers under Contracts, Purchase Order et al; as payment for services rendered or goods delivered.

<b>Office/Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Consumer			
<b>Who may avail:</b>	Municipal Officials & employees, Contractors, Suppliers & others			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. <i>Obligation Request Slip (OBR)</i>		<i>Municipal Budget Office</i>		
2. <i>Purchase Order/Infrastructure Project-Bidding Documents</i>		<i>Procurement Office (BAC)</i>		
3. <i>Inspection Report/Progress Billing</i>		<i>Engineering Office</i>		
4. <i>Certificate of Completion &amp; Acceptance Report (INFRA)</i>				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>



1. Municipal Budget Transmittal of Disbursement Voucher (Infrastructure)	1. Attached checklist, Initial evaluation of completeness of documents 1.1 Receives, records of all incoming DV's	None		Receiving/Office Clerk MaccO
	1.2 Checks the disbursement voucher if supporting documents are complete & valid 1.3 Checks computation of taxes 1.4 Writes, carded and close the amount involved. Initials	None	1 day	Audit Analysts/Office Clerk MaccO
	1.5 checks charging of account 1.6 obligates fund/encodes -Initials	None	1 day	Audit Analyst/Office Clerk MaccO
	1.7 Checks, Reviews completeness of supporting documents and charging of account	None		Municipal Accountant
	1.8 Final Review/Initial	None		Municipal Accountant
	1.9 Signs BOX A	None		Municipal Accountant
2. Released processed Payroll/Disbursement Voucher	2. Transmit to Municipal Treasurer's Office	None		Releasing/Office Clerk MaccO
3. For Certification of Availability of Funds, 5% Retention on disbursement claims	3. Checks database records vs. requesting agency/personnel for veracity of information	None	1 day	Audit analyst/Office Clerk Mace
	3.1 Final Review/Affix Initial	None		Municipal Accountant
	3.2 Affix Signature	None		Municipal Accountant
<b>TOTAL:</b>			<b>3 days</b>	



### 3. VERIFICATION OF APPLICATION FOR REFUND OF RETENTION FEES (GUARANTEE/SECURITY DEPOSITS PAYABLE)

Verification on the suppliers/contractors Retention Money withheld recorded and release by the Municipality.

<b>Office/Division:</b>	Municipal Accounting Department			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Business			
<b>Who may avail:</b>	Suppliers/Contractors with Retention money withheld by the Municipality			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<i>Disbursement Vouchers, Sales Invoice, Purchase Order, Delivery Receipt Request for release of 5% Retention &amp; Certification of Good Condition &amp; Quality of Items delivered</i>		<i>Originating Office/Individual</i>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submits required documents to Accounting Office	1. Receives required documents and prepares	None	1 day	Audit Analyst/Office Clerk MaccO
	2. Disbursement Voucher (DV)			
	3. Verifies if the account being claimed/refunded is recorded as withheld and is still available for refund by indicating on the DV claim the Journal Entry Voucher (JEV) number and the Subsidiary Ledger (SL) code of the said account	None		Audit Analyst/Office Clerk MaccO
	4. The Disbursement Voucher will be initialled	None		Audit Analyst/Office Clerk MaccO
	5. Forwards the disbursement voucher claim on the account to the department head for audit and processing	None		Audit/Analyst/Office Clerk MaccO



	<i>1.4 Disbursement Voucher for refund signed by the Municipal Accountant depending on the amount refund</i>	<i>None</i>		<i>Municipal Accountant</i>
	<i>1.5 Forwards the DV for refund to the Municipal Treasurer's Office</i>	<i>None</i>		<i>Audit Analyst/Office Clerk</i> <i>MaccO</i>
	<i>1.6 Releases Disbursement Voucher for refund to the client/applicant</i>	<i>None</i>		<i>Releasing Clerk</i> <i>MaccO</i>
<b>TOTAL</b>		<i>None</i>		

#### 4. CERTIFICATION OF OUTSTANDING CASH ADVANCE BALANCE

A certification issued by the Municipal Accounting Department to the concerned officials/personnel who requested for the status of Cash Advances from the Municipality.

<b>Office /Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Government			
<b>Who may avail:</b>	Officers/Personnel			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<i>Request for Certification of Unliquidated Cash Advance/Cash Advance balance</i>		<i>Originating Office/Individual</i>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<i>1.Request for Certification of Cash Advance/Cash Advance Balance</i>	<i>1.Receives request for Certification of unliquidated cash advance/cash advance balance</i>	<i>None</i>		<i>Audit Analyst/Office Clerk</i>
	<i>1.1 Verifies Cash Advance Balances from three (3) funds General Fund Trust Fund and SEF</i> <i>1.2 Prepares Certification</i> <i>1.3 Initials Certification</i>	<i>None</i>		<i>Audit Analyst/Office Clerk</i> <i>MaccO</i> <i>Audit/Analyst/Office Clerk</i>



	<i>1.4 Certification signed by the Municipal Accountant</i>	None		<i>Municipal Accountant</i>
<i>2.Receives Certification of Unliquidated Cash Advance/Cash Advance Balance</i>	<i>2.Releases Certification of Unliquidated Cash Advance/Cash Advance Balance</i>	None		<i>Municipal Accounting Office clerk</i>
<b>TOTAL</b>		None		

## 5. PREPARATION OF BARANGAY FINANCIAL STATEMENT

The Division keeps records of all accounts and financial records of all the Barangays in the Municipality. Maintain books of accounts to enable those concerned to ascertain the assets, the liabilities, the government equity, the income and the expenditures of the barangay unit as of a given time.

<b>Office/Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Government			
<b>Who may avail:</b>	The Barangay Treasurer's Any person who wants to get information on barangay financial records			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<i>A. Submission of Daily Statement &amp; Collection &amp; Accountable Forms</i> <i>1. Accountable Form</i> <i>2. Deposit Slip</i> <i>3. AF #51</i> <i>B. Monthly Submission of paid Disbursement Vouchers</i> <i>1. Reportorial Requirements</i> <i>2. Paid Disbursement Vouchers</i> <i>3. Supporting Documents</i> <i>4. Punong Barangay Certificate</i> <i>C. Submission of Proposed Annual/Supplemental Budget</i> <i>1. Propose Annual/Supplemental Budget</i> <i>D. Information on Barangay Financial Transactions.</i> <i>1. Letter Request</i>		<i>LGU-Barangay</i>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>



<p>1. Present Daily Statement of Collections &amp; Accountable Forms with Deposit Slip</p>	<p>1. Bookkeepers receives and check the accuracy of the reports submitted            2. Abstract (DSCAF)            3. Prepares Journal Voucher            4. Reviews &amp; Initial JV            5. Approves &amp; Sign JV's</p>	<p>None  None  None</p>		<p>Bookkeeper            Assistant            MaccO            Bookkeeper            MaccO</p>
<p>2. Submission of Paid Disbursement Voucher</p>	<p>1. The receiving clerk receives &amp; check the accuracy of the reports submitted then have it receive by the bookkeeper            2. Journalize Barangay transactions</p>	<p>None  None</p>		<p>Receiving Clerk            MaccO             Bookkeeper            MaccO</p>
<p>3. Present Reportorial with Punong Barangay Cert. and complete documentations</p>	<p>1. Prepares transmittal of vouchers to Commission on Audit (COA)            2. Prepares JV'S for IRA, RPT's, CTC &amp; other adjustments             3. Prepares Bank Reconciliation</p>	<p>None  None</p>		<p>Bookkeeper            MaccO             Bookkeeper            MaccO</p>
<p>4. Preparation of Financial Statements</p>	<p>1. Checks &amp; Print Financial Statement             2. Reviews &amp; Initials Financial Statement             3. Approves &amp; Sign Financial Statements             4. Transmit Financial Statement to COA, Brgy. Or other requesting local offices</p>	<p>None</p>		<p>Bookkeeper            MaccO</p>
<b>TOTAL</b>				
<b>END OF TRANSACTION</b>				

## 6. ISSUANCE OF CERTIFICATION FOR TAXES WITHHELD



Taxes withheld of Contractor/s and Supplier/s

<b>Office/Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple-Complex			
<b>Type of Transaction:</b>	Government-Government/Government-Citizen			
<b>Who may avail:</b>	Municipal Officials & Employees & Contractors			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<i>Tax Payers Identification Number (TIN), Contractor's &amp; Business Name</i>		<i>Municipal Accounting Office</i>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<i>1. Request with Tax Identification Number (TIN) &amp; Contract or Business Name</i>	<i>1. Verify withholding taxes and TIN 2. Prepare BIR Form 2306 &amp; 2307 3. Print BIR Forms  Signature</i>	<i>None</i>	<i>Released on the same day</i>	<i>Audit Analyst/Office Clerk MaccO  Municipal Accountant</i>
<b>TOTAL</b>		<i>None</i>	<i>1 day</i>	

## 7. PROCESSING OF ACCOUNTANT'S ADVICE FOR LOCAL CHECK DISBURSEMENT TRANSMITTED BY CASH DIVISION (MUNICIPAL TREASURER'S OFFICE)

Check Disbursement made by the Municipal Government

<b>Office/Division:</b>	Municipal Accounting Office			
<b>Classification:</b>	Simple-Complex			
<b>Type of Transaction:</b>	Government-Government/Government-Consumer			
<b>Who may avail:</b>	Municipality-Municipal Treasurer (for disbursement officer, employees, tax payer claiming refunds, contractors & suppliers.)			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<i>1. Official Transmittal from Cash Division, Municipal Treasurer's Office. 2. Fully processed disbursement voucher or payroll 3. Corresponding accomplishment and signed disbursement check</i>		<i>Municipal Treasurer's Office</i>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<i>1. Cash Division, Municipal Treasurer's Office transmit fully processed disbursement vouchers/ payroll with</i>	<i>1. Received transmitted transactions from cash division municipal treasurer's office</i>	<i>None</i>	<i>Received &amp; released before the closing of</i>	<i>Audit Analyst/Office Clerk MaccO</i>



<i>corresponding accomplishment &amp; signed disbursement check.</i>			<i>banking hours of the same day.</i>	
	<p><i>2. Sort transactions according to fund account (General Fund, Trust Fund &amp; SEF). If discrepancies are noted transactions are officially returned to Municipal Treasurer's Office for rectification/cancellation/replacement</i></p>	<p><i>None</i></p>		<p><i>Audit analyst/Office Clerk MaccO</i></p>
	<p><i>3. Assign Accountant's advice number and encode the necessary details (check no. &amp; date)</i></p>	<p><i>None</i></p>	<p><i>1 day</i></p>	<p><i>Audit Analyst/Office Clerk MaccO</i></p>
	<p><i>4. Prepare Accountant's Advice in three (3) copies on the form specified by the Commission on Audit corresponding transmittal addressed to the Manager, Land Bank of the Philippines, Daet Camarines Norte Branch for signature of Accountant's Representative to the Land Bank of the Philippines Daet Camarines Norte and the Municipal Accountant</i></p>	<p><i>None</i></p>	<p><i>1 day</i></p>	<p><i>Audit Analyst/Office Clerk MaccO</i></p>
	<p><i>5. Record transactions on respective logbooks. Each fund account has separate logbook.</i></p>	<p><i>None</i></p>	<p><i>1 day</i></p>	<p><i>Accountant's Representative MaccO</i></p>
	<p><i>6. After the advice is signed, segregate</i></p>			





	<p><i>copies for the following:</i></p> <p><i>Original Copy for Land Bank of the Philippines Daet, Camarines Norte; Duplicate copy for Municipal Treasurer's Office &amp; the 3<sup>rd</sup> copy for Accounting File.</i></p>	None	1 day	Accountant's Representative MaccO
	<p><i>7. Deliver the transmitted transactions with Accountant's Advice issued to Municipal Treasurer's Office and the original copy of Accountant's Advice to the Land Bank of the Philippines Daet, Camarines Norte</i></p>	None	1 day	Accountant's Representative MaccO
<p><i>2. Receive transactions with Accountant's Advice No.</i></p>		None	1 day	Accountant's Representative MaccO
		<b>TOTAL</b>	1 day	