



# OFFICE OF THE MUNICIPAL ACCOUNTANT



## 1. Receipt of Documents for Preparation of Disbursement Voucher

To check the completeness of documents.

<b>Office of Division:</b>		Office of the Municipal Accountant		
<b>Classification:</b>		Simple Transaction		
<b>Type of Transaction:</b>		Government to Client/ Government to Government		
<b>Who may avail:</b>		Suppliers and Employees		
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Certification on Appropriations, Funds and Obligation of Allotment (CAFOA)		Office of the Municipal Budget Officer		
Purchase Order (PO)		Bids and Awards Committee		
Purchase Request (PR)		Requesting Office		
Request for Quotation (RFQ)		Bids and Awards Committee		
Acceptance and Inspection Report (AIR)		Office of the General Services Officer		
Property Acknowledgment Receipt		Office of the General Services Officer		
Payroll		Office of the Human Resources and Management Officer		
DTR		Requesting Office		
Other pertinent documents based on transactions being processed		Various Offices		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Receives documents for processing	Review Letter of Request. Receive the documents and log book from Budget Office	None	3 minutes	Accounting Staff



Receives documents for processing	Conduct Pre-audit on completeness of supporting documents of vouchers	None	5 minutes	Accounting Staff
	Prepare Disbursement Voucher	None	5 minutes	Accounting Staff
	Return DV to the requesting office for signature of the Head of Office	None	10 to 15 minutes (depends on the location of office)	Accounting Staff
	Review/signed all completed Disbursement Vouchers	None	5 minutes	Accounting Staff
	Released completed and duly signed Disbursement Vouchers	None	5 minutes	Accounting Staff



## 2. Issuance of Accountant's Advice

The Accountant's Advice is issued to the authorized Government Depository Bank as proof that all checks issued are complete with documentary requirements.

<b>Office of Division:</b>		Office of the Municipal Accountant		
<b>Classification:</b>		Simple Transaction		
<b>Type of Transaction:</b>		Government to Client		
<b>Who may avail:</b>		Government and Private Clients		
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Approved Disbursement Vouchers		Office of the Municipal Mayor		
Duly Signed Checks		Office of the Municipal Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submits Disbursement Voucher (DV) with corresponding signed check	Receives approved disbursement vouchers and verify the name of Payee in the DV with the name in the check	None	2 minutes	Accounting Staff
	Prepare Accountant's Advice	None	15 minutes	Accounting Staff
	Review the Accuracy on entry in the Accountant's Advice and signs afterwards	None	10 minutes	Municipal Accountant
	Email/Deliver Accountant's Advice to Authorized Government Depository Bank	None	15 minutes	Accounting Staff



### 3. Issuance of Tax Certificates (BIR FORM 2306, 2307)

The Tax Certificates are issued to clients (suppliers) as proof that the payor (LGU-Sual) withheld taxes and bound to remit the said amount to Bureau of Internal Revenue (BIR)

Office of Division:		Office of the Municipal Accountant		
Classification:		Simple Transaction		
Type of Transaction:		Government to Client		
Who may avail:		Suppliers		
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Paid Disbursement Vouchers		Office of the Municipal Treasurer		
Tax Identification Number		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Client requests certificate of tax withheld to the Accounting Office	Validate and review supporting documents	None	5 minutes	Accounting Staff
	Prepare and print tax certificates	None	5 minutes	Accounting Staff
	Review the accuracy of tax certificates	None	5 minutes	Municipal Accountant
	Approve and sign the tax certificate before release	None	5 minutes	Municipal Accountant



#### 4. Issuance of Net Take Home Pay of Employees

The issuance of Net Take Home Pay Certificate or Pay slip serves as a proof of what the employee earned for the payroll period.

<b>Office of Division:</b>		Office of the Municipal Accountant		
<b>Classification:</b>		Simple Transaction		
<b>Type of Transaction:</b>		Government to Government		
<b>Who may avail:</b>		Suppliers		
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Payroll		Office of the Human Resources and Management Officer / Office of the Municipal Accountant		
Daily Time Record		Office of the Human Resources and Management Officer		
Accomplishment Report		Office of the Human Resources and Management Officer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives Daily Time Record of Regular and Casual employees/ Receives payroll of Job Order employees	Validate and review the DTR / attendance sheet	None	30 minutes	Accounting Staff
	Prepare the payroll; input the necessary deductions for government contributions, taxes and loans; and print the payroll	None	8 hours	Accounting Staff
	Review, assign payroll control number and signs the payroll	None	2 hours	Municipal Accountants
	Submit payroll to Budget office	None	10 minutes	Accounting Staff
	Prepare Disbursement Voucher, withdrawal, or debit memo of payroll	None	2 hours	Accounting Staff
	Prepare and print pay slip	None	8 hours	Accounting Staff



## 5. Government Remittances

Government mandated benefits of employee remitted on a monthly basis including loan from various agencies and financial institution.

Office of Division:		Office of the Municipal Accountant		
Classification:		Simple Transaction		
Type of Transaction:		Government to Government		
Who may avail:		Employees		
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Payroll		Office of the Municipal Accountant		
Billing Statements		Various Government agencies and financial institution		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives billing statements	Prepare list of remittances	None	1 hour	Accounting Staff
	Check and reconcile billing statements (for loan) with the subsidiary ledger	None	1 day	Accounting Staff
	Prepare summary of personal and government share and encode to Government agencies system	None	3 days	Accounting Staff
	Prepare Disbursement Voucher and forward to Head of Office for approval	None	30 minutes	Accounting Staff
	Check the accuracy of DV and remittance; approve the DV	None	30 hours	Municipal Accountant
	Forward DV to Treasury Department for check preparation	None	15 minutes	Accounting Staff