



Republic of the Philippines  
Province of Davao Occidental  
Municipality of Malita

**MUNICIPAL BUDGET OFFICE  
VISION & MISSION**

**MANDATE**

The Municipal Budget Office, as provided for in Section 475 of the Local Government Code of 1991, is mandated to provide the delivery of basic services relative to the Local Budget Administration including budget processes and policies, directions and priorities governing effective fiscal discipline, proper allocation and mobilization of available resources and effective management of Public Expenditure

**PROGRAMS AND SERVICES**

1. BUDGET PREPARATION
2. BUDGET EXECUTION
3. BARANGAY/MUNICIPAL BUDGET REVIEW ASSISTANCE
4. PARTICIPATION & ASSISTANCE IN DEVELOPMENT PLANNING
5. PERIODIC REPORTS PREPARATION

**VISION**

To be a pre-emptive development partner/advocate of the Economic and Financial Management Team of the Municipal Government in the effective allocation and management of Public Resources and Expenditure towards achieving its pursuit for fiscal strength & good governance

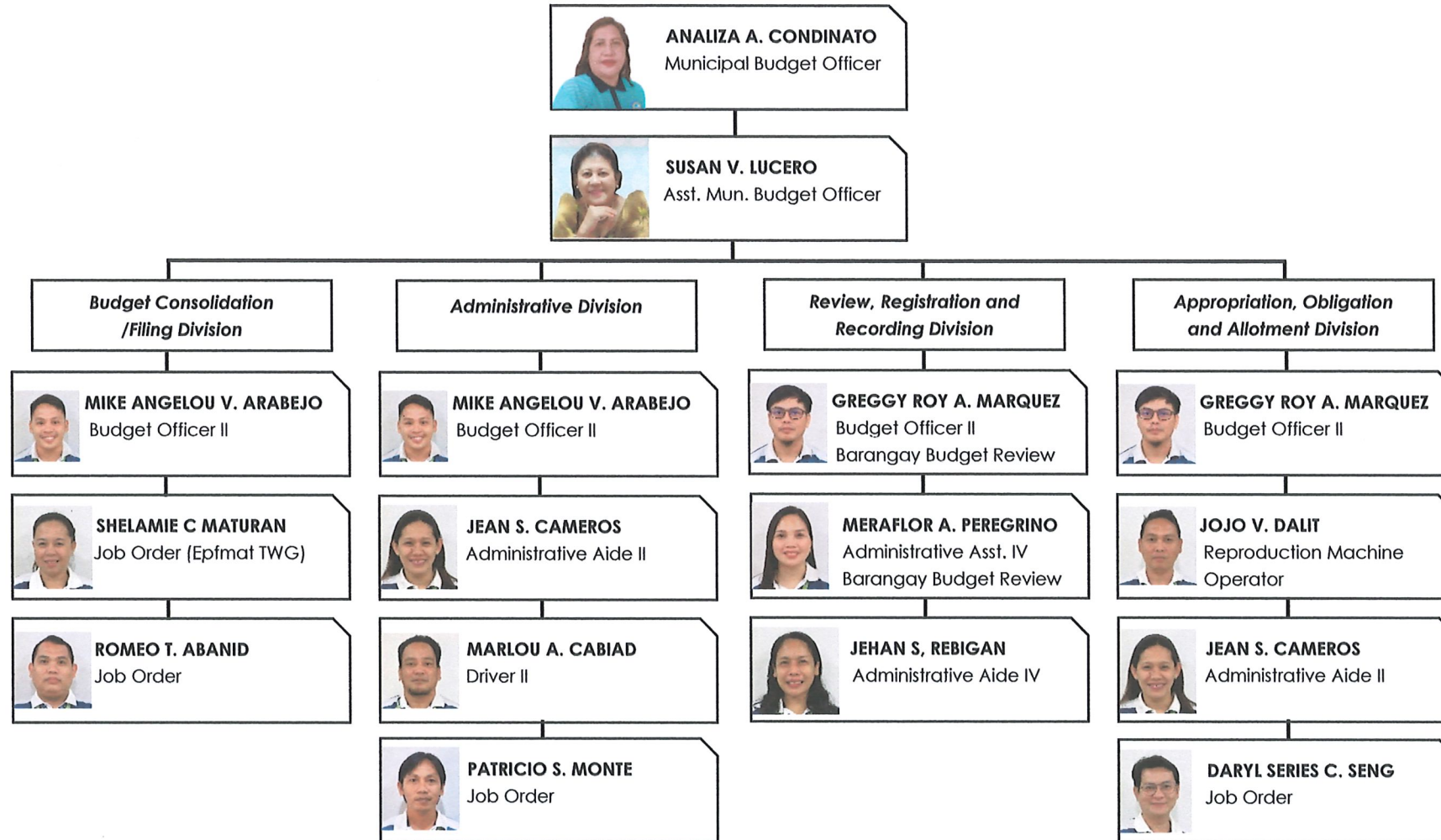
**MISSION**

To ensure that the prepared Budgetary Plans will serve as an efficient instrument for the implementation of the approved Local Development Plan and Investment Program and promote participative governance in planning and budgeting as the key to attain fiscal discipline, allocative efficacy and effective utilization of resources



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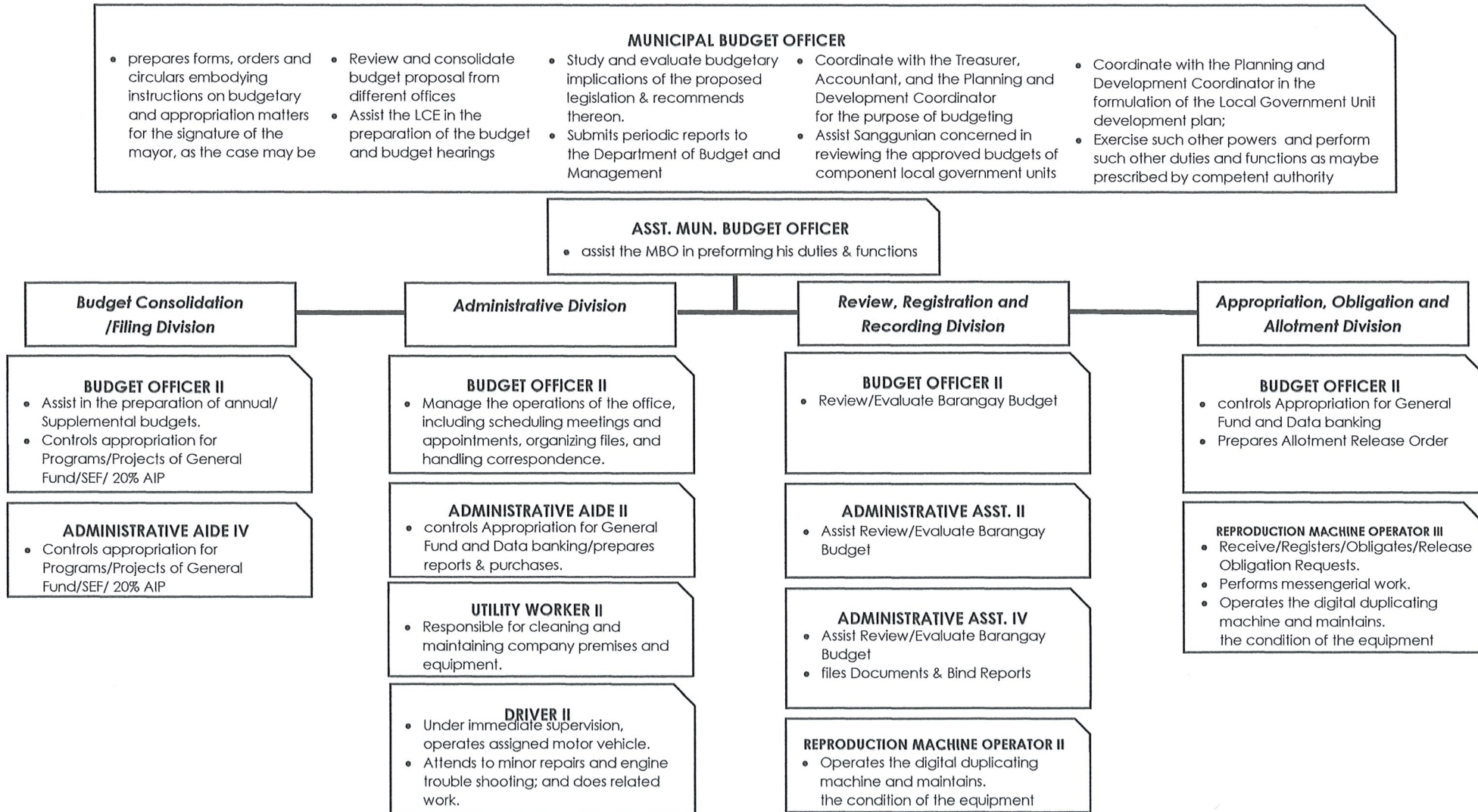
**MUNICIPAL BUDGET OFFICE  
ORGANIZATIONAL CHART**





Republic of the Philippines  
Province of Davao Occidental  
Municipality of Malita

## MUNICIPAL BUDGET OFFICE FUNCTIONAL CHART





REPUBLIC OF THE PHILIPPINES  
 PROVINCE OF DAVAO OCCIDENTAL  
 MUNICIPALITY OF MALITA

**CITIZEN'S CHARTER  
 MUNICIPAL BUDGET OFFICE**

**Control Obligation Requests**

<b>OFFICE:</b>		Municipal Budget Office		
<b>TYPE OF TRANSACTION:</b>		Government-to-Government (G2G)		
<b>WHO MAY AVAIL:</b>		All Offices		
<b>CHECKLIST OF REQUIREMENTS:</b>		<b>WHERE TO SECURE</b>		
<ol style="list-style-type: none"> <li>1. Summary</li> <li>2. Project Procurement Management Plan (PPMP)</li> <li>3. OBR</li> <li>4. Disbursement Voucher (DV)</li> <li>5. Allotment Release Order (ARO)</li> <li>6. Purchase Request (PR) – for Procurement Vouchers</li> <li>7. Purchase Order (PO) – for Procurement Vouchers</li> <li>8. Canvass</li> <li>9. Acceptance and Inspection Report – for Procurement Vouchers</li> <li>10. Abstract of Canvass</li> </ol>		Concern Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Accept and review the voucher and check the supporting documents.	1. Check the completeness of the required documents.	None	10-20 minutes	<ul style="list-style-type: none"> <li>• Ms. Jean Cameros</li> <li>• Ms. Jehan Rebigan</li> <li>• Mr. Daryll Series Seng</li> </ul>
2. Record the OBR to the appropriation & obligation ledger	2. Record the obligation based on the appropriation	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Ms. Jean Cameros</li> <li>• Ms. Jehan Rebigan</li> <li>• Mr. Daryll Series Seng</li> </ul>

<p>3. Encode the OBR to the recording system (ECPAC) and assign OBR number</p>	<p>3.1. Check the correctness of office codes and account numbers to be obligated</p> <p>3.2. Encode to the system (ECPAC) and assign OBR number</p> <p>3.3. Forward the document to the Budget Officer for Signature</p> <p>3.4. Obtain the signed OBR and record the document for release</p>	<p>None</p>	<p>5-10 minutes</p> <p>5-10 minutes</p> <p>5-10 minutes</p> <p>5-10 minutes</p>	<ul style="list-style-type: none"> <li>• Mr. Gregg Roy Marquez</li> <li>• Mr. Jojo Dalit</li> </ul>
<p>4. Release the controlled documents to the Treasurer's Office</p>	<p>4. Record the released of the documents to the Treasurer's Office</p>	<p>None</p>	<p>5-10 minutes</p>	<ul style="list-style-type: none"> <li>• Mr. Jojo Dalit</li> </ul>

### Allotment Release Order

<b>OFFICE:</b>			Municipal Budget Office	
<b>TYPE OF TRANSACTION:</b>			Government-to-Government (G2G)	
<b>WHO MAY AVAIL:</b>			All Offices	
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE</b>	
1. Project Procurement Management Plan (PPMP) 2. Program of Work (POW)			Concern Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Receive and check the approved PPMP	1. Verify that the PPMP is valid and approved.	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Mr. Mike Angelou Arabejo/Mr. Gregg Roy Marquez</li> </ul>
2. Release and print the requested allotment on the system (ECPAC)	2. Release the allotment based on the schedule indication on the PPMP and print	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Mr. Mike Angelou Arabejo/Mr. Gregg Roy Marquez</li> </ul>
3. Sign the Allotment Release Order	3. The Budget Officer check and verify the ARO and sign for approval	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Ms. Analiza Condinato</li> </ul>
4. Release the ARO	4. Release the ARO to the Mayor's Office for signature	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Mr. Jojo Dalit</li> </ul>

## Review of Barangay Annual and Supplemental Budget

<b>OFFICE:</b>			Municipal Budget Office	
<b>TYPE OF TRANSACTION:</b>			Government-to-Government (G2G)	
<b>WHO MAY AVAIL:</b>			All Barangays	
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE</b>	
<ol style="list-style-type: none"> <li>1. Barangay Budget Preparation Form Annex A – F</li> <li>2. Barangay Budget Message</li> <li>3. Sangguniang Barangay Appropriation Ordinance</li> <li>4. Barangay Annual Investment Plan</li> <li>5. 20% Development Plan</li> <li>6. 5% Barangay Disaster Risk Reduction and Management Council Plan (BDRRMCP)</li> <li>7. 5% Annual GAD Plan and Budget</li> <li>8. 10% SK Development Plan and Budget</li> <li>9. 1% PWD and Elderly Plan and Budget</li> <li>10. 1% LCPC Annual &amp; Work Financial Plan</li> <li>11. Annual Procurement Plan</li> </ol>			Concern Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Check and examine the Barangay Annual Budget/Supplemental Budget	1. Verify the accuracy and completeness of the necessary forms that were submitted.	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Mr. Gregg Roy Marquez/Meraflor A. Peregrino</li> </ul>
2. Receive the Annual/Supplemental Budget	2. Receive the required documents	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Mr. Gregg Roy Marquez/Meraflor A. Peregrino</li> </ul>

<p>3. Review the Barangay Annual/Supplemental Budget</p>	<p>3.1. Check the Barangay Annual/Supplemental Budget to see if the subject ordinance met with all budgetary requirements and generally authorized limitations.</p> <p>3.2. The Local Finance Committee will conduct budget findings and recommendations.</p> <p>3.3. TRA consist of budget findings and recommendations, prepared for signature of the Local Finance Committee for submission to the Sangguniang Bayan</p> <p>3.4. The Sangguniang will conduct hearing on budget queries and approval</p> <p>3.5. Submitted approval budget with SB resolution is released to the Barangay</p>	<p>None</p>	<p>variable</p>	<ul style="list-style-type: none"> <li>• Mr. Greggy Roy Marquez/Meraflor A. Peregrino</li> </ul>



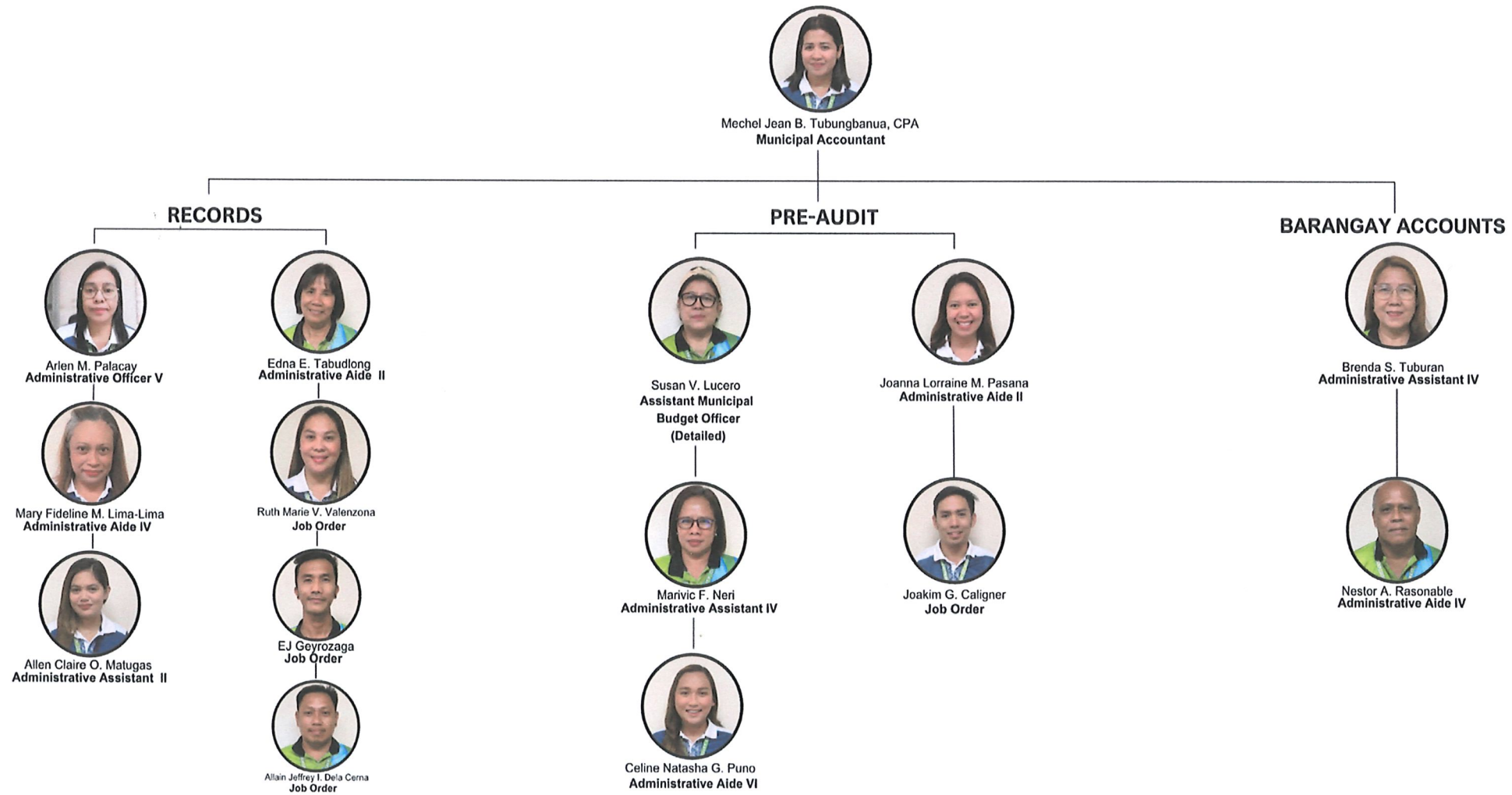
## Review of Sangguniang Kabataan Annual Budget

<b>OFFICE:</b>		Municipal Budget Office		
<b>TYPE OF TRANSACTION:</b>		Government-to-Government (G2C)		
<b>WHO MAY AVAIL:</b>		All Barangays		
<b>CHECKLIST OF REQUIREMENTS:</b>		<b>WHERE TO SECURE</b>		
<ol style="list-style-type: none"> <li>1. Comprehensive Barangay Youth Development Plan</li> <li>2. Annual Barangay Youth Investment Plan</li> <li>3. SK Resolution Approving ABYIP</li> <li>4. Sangguniang Kabataan Annual Budget (Annex A)</li> </ol>		Concern Barangay		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Check and examine the SK Annual Budget/Supplemental Budget	1. Verify the accuracy and completeness of the necessary forms that were submitted on their compliance with the priority programs, projects and activities identified under RA No. 10742, and with other existing laws, Rules and regulations.	None	30-40 minutes	<ul style="list-style-type: none"> <li>• Mr. Gregg Roy Marquez/Meraflor A. Peregrino</li> </ul>
2. Receive the SK Annual/Supplemental Budget	2. Receive the required documents	None	5-10 minutes	<ul style="list-style-type: none"> <li>• Mr. Gregg Roy Marquez/Meraflor A. Peregrino</li> </ul>
3. Review the Barangay Annual/Supplemental Budget	<ol style="list-style-type: none"> <li>3.1. Check the SK Annual/Supplemental Budget to see if the SK Annual Budget met with all budgetary requirements and generally authorized limitations consistent with the R.A. 10742.</li> <li>3.2. Check if the CBYDP and ABYIP consistent with the pertinent</li> </ol>			<ul style="list-style-type: none"> <li>• Mr. Gregg Roy Marquez/Meraflor A. Peregrino</li> </ul>

	<p>policies and guidelines issued by the NYC.</p> <p>3.3. Review the annual/supplemental budget of the SK on their compliance with the priority programs, projects and activities identified under Section 20 (c) of RA No. 10742, and with other existing laws, Rules and regulations.</p> <p>3.4 Prepare Transmittal of the Reviewed SK Annual Budget to Sangguniang Bayan</p>	None	Variable	
	<p>3.4. The Sangguniang will conduct hearing on budget queries and approval</p> <p>3.5. Submitted approval budget with SB resolution is released to the Barangay.</p>	None	Variable	

# OFFICE OF THE MUNICIPAL ACCOUNTANT

## Organizational Structure



# OFFICE OF THE MUNICIPAL ACCOUNTANT

## FUNCTIONAL CHART

**MUNICIPAL ACCOUNTANT**  
The accountant shall take charge of both accounting and internal audit services of the local government unit concerned.

### RECORDS

- Preparation of Statement of Salaries and Wages, PERA/Allowances, Remittances, Bank Remittances and Certification.
- Preparation of Gen. Funds & SEF RPT share, encoding of check disbursement voucher of gen. fund & SEF, preparation & printing of Accountant's advice of local check disbursement and financial reports, and reviewing and encoding of liquidation of cash advance of travel.
- Encoding of collection per receipts and deposits (GF/SEF), debit and credit memos, sworn declaration, preparation of utilization report and statement of remittances (HDMF Job Order).
- Segregation and binding of all documents to be submitted to Commission on Audit.

### PRE-AUDIT

- Receiving, checking, recording, and releasing of gen. fund voucher, SEF voucher, trust fund vouchers, and JO's payrolls.
- Pre-audit of Gen. fund & SEF disbursement voucher, regular payrolls, JO's payroll (GF & SEF), remittance of premiums and loans, encoding of continuing appropriations and allotment (GF & SEF), and preparation and submission of year-end attachment of financial (GF & SEF)
- Pre-audit of trust fund vouchers, , encoding of cash & check disbursements (trust fund), collection & deposits (trust fund), encoding of regular employees paid payrolls, preparation of accountant's advice & barangay RPT voucher, and reconciliation of bank statements.
- Recording of PPE ledger cards & reports, and preparation of procurement & non-procurement vouchers
- Posting of permanent employee's salaries index card and segregation of check disbursement voucher for filing.

### BARANGAY ACCOUNTS

- Preparation of Barangay Financial statements and trial balance, bank statements, Barangay Records and encoding of Barangay Summaries.
- Segregation and binding of Barangay vouchers & payrolls and preparation of voucher transmittal

## **OFFICE OF THE MUNICIPAL ACCOUNTANT**

### **Vision**

The Office of the Municipal Accountant shall consistently demonstrate an effective and innovative attitude towards its functions in the agency and its upkeep of an internal audit and accounting system, in conformity the generally accepted accounting and auditing principles, in aid to the decision-making process for Municipal Government of Malita.

### **Mission**

1. To formulate and uphold administrative policies and procedures in accordance with the recognized standards, principles and practices relative to personnel development as a means for enhancement of individual performance.
2. To install and maintain a precise accounting system that contemplates the actual financial conditions of the municipality and its 30 barangays, presented in clear, accurate and reliable financial statements prepared on a regular basis;
3. To install and maintain an internal control system that will ensure proficient and socially receptive internal control for the Municipality and all its 30 barangays;
4. To provide and assist the fast and prompt delivery of services to clients, constituents, and the general public;

## **LIST OF SERVICES**

1. Issuing Tax Certificates (Certificate of Final Tax Withheld at Source, Creditable Withheld at Source and Compensation Payment/Tax Withheld)
2. Securing Certification of Loan Repayments, Remittance of Premiums and Net Take-Home Pay
3. Processing (Pre-Audit /Review /Approval) Of Disbursement Vouchers / Liquidation Vouchers / Payrolls"
4. Supplier's Card Posting
5. Payroll Index Card Posting
6. Employee Index Card
7. Certification on Appropriations, Funds and Obligation of Allotment (CAFOA) / Fund Utilization Request and Status (FURS)
8. Accountants Advice of Local Check Disbursement
9. Preparation of Regular Employees Payroll
10. Preparation of Timely and Relevant Financial Information
11. Preparation of Timely and Relevant Financial Information
12. Preparation of Timely and Relevant Financial Information
13. Preparation of Timely and Relevant Financial Information
14. Maintenance of Cleanliness and Orderliness of the Working Area
15. Reply to various communications / Answer to AOMs
16. Segregation and Submission to COA of Paid Vouchers and Payrolls
17. Performance of Administrative function for the Office
18. Annual Budget Preparation

**1. Issuing Tax Certificates (Certificate of Final Tax Withheld at Source, Creditable Withheld at Source and Compensation Payment/Tax Withheld)**

The Office of the Municipal Accountant issues Tax Certificates (Certificate of Final Tax Withheld at Source, Creditable Withheld at Source and Compensation Payment/Tax Withheld) to suppliers and regular employees/job-orders to indicate the amount of tax withheld from their transactions or income with the Municipality

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	Taxpayers (business-owners and regular employees/job orders) of Malita			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
For BIR Form 2306/2307 – copy of paid disbursement voucher with TIN			Billing/Remittance Section of this office	
For BIR Form 2316 – employee’s copy of BIR F-2316 with BIR receipt			Billing/Remittance Section of this office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request from contractors, suppliers and employees/job Orders.	Accounting staff prepares, validates and reviews requests and supporting documents. Review/check the accuracy of tax certificates by the accounting staff.	None	10- 15 Minutes	Accounting Staff under BILLING / REMITTANCE Section
	Approve and sign documents by the Municipal Accountant			
2. Claim requested tax certificate within the day.				

## 2. Securing Certification of Loan Repayments, Remittance of Premiums and Net Take-Home Pay

The Office of the Municipal Accountant secures certificate of loan repayments, certificate of remittance of premiums and certificate of net take-home pay. These certifications are required in securing loans from banks and other government/private institutions.

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	Employees and Job Orders of the Municipality			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. For Certification of Loan Repayments and Remittance of Premiums – either verbal or written request		Billing/Remittance Section of this office		
2. Certificate of Net Take-Home Pay - both verbal or written request and Official Receipt from Municipal Collection Officer for the payment of service fee.		Receiving/Indexing and Releasing Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Make a request and present it to the staff with the needed requirements.	Accounting staff prepares, validates and reviews requests and supporting documents. Review/check the accuracy of details indicated in the certificates by the accounting staff	None	30 - 60 Minutes	Accounting Staff under BILLING / REMITTANCE Section
	Approve and sign documents by the Municipal Accountant			
2. Claim requested tax certificate within the day.				



### 3. Processing (Pre-Audit /Review /Approval) Of Disbursement Vouchers / Liquidation Vouchers / Payrolls

Disbursement vouchers, liquidations vouchers and Payrolls will be processed, reviewed, signed and released to the Municipal Treasurer's Office for check issuance.

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G – Government to Government		G2C – Government to Citizens	
<b>Who may avail:</b>	Municipal Government Offices / National Government Agencies (e.g. Procurement) Individuals such as Employees (Regular or Job order)			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. CAFOA		<ul style="list-style-type: none"> <li>prepared by the End-user Departments/offices)→</li> <li>signed by the Office Head (end-user), Municipal Budget→ Officer, Municipal Treasurer and Municipal Accountant</li> </ul>		
2. Procurement documents such as PR, PPMP & ASPP, BAC Resolutions, Abstract of Quotations, PO, AIR, RIS		<ul style="list-style-type: none"> <li>Prepared by the End-user different departments/offices involved in the procurement process</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit voucher for processing.	Disbursement vouchers/Liquidation vouchers/Payrolls for processing will be received, segregated, logged and assigned with voucher numbers	NONE	5 - 10 minutes per document	Receiving Section: Admin Aide
	Received Disbursement vouchers / Liquidation vouchers / Payrolls will be processed (pre-audited).		30 - 60 minutes per document	Pre-Audit Section: Admin Officer Admin Aide
	Processed Disbursement vouchers / Liquidation vouchers / Payrolls will be reviewed and signed		10-15 minutes per disbursement voucher / payroll	Municipal Accountant
	Reviewed and signed Disbursement		10 -15 minutes	Releasing Section: Admin Aide

	vouchers / Liquidation vouchers / Payrolls are recorded as released.		per transaction	Admin Assistant
	Disbursement vouchers / Liquidation vouchers / Payrolls recorded as released will be transmitted to the Municipal Treasurer's Office		Variable	

#### 4. Supplier's Card Posting

Posting of disbursement vouchers to supplier's index card.

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Municipal Government Offices / National Government Agencies (e.g. Procurement)			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Processed disbursement voucher		Disbursement vouchers endorsed for processing by different departments/offices		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Processed disbursement vouchers will be posted to supplier's index card.	None	5-10 minutes per disbursement voucher	Admin Aide

#### 5. Payroll Index Card Posting

Posting of payroll to payroll index card.

<b>Office or Division:</b>	Office of Municipal Accountant
<b>Classification:</b>	Simple

<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Individuals such as Employees (Regular or Job order)			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Processed payrolls			Approved payrolls of different departments/offices	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Processed payrolls will be posted to payroll index card.	None	30-45 minutes per payroll	Admin Aide

#### 6. Employee Index Card

Posting of earnings to employees' index card.

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Regular Employees (permanent / co-terminus)			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Processed employee vouchers			Approved vouchers of employees from different departments/offices	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Processed liquidation vouchers / other employee earnings posted to employee index card	None	5 -10 minutes per voucher	Admin Aide / Admin Assistant

#### 7. Certification on Appropriations, Funds and Obligation of Allotment (CAFOA) / Fund Utilization Request and Status (FURS)

The Office of the Municipal Accountant shall process the CAFOA/FURS with the Municipal Accountant as one of the signatories.

<b>Office or Division:</b>	Office of Municipal Accountant		
<b>Classification:</b>	Simple		
<b>Type of Transaction:</b>	G2G – Government to Government	G2C – Government to Citizens	

<b>Who may avail:</b>	Municipal Government Offices / National Government Agencies (e.g. Procurement) Individuals such as Employees (Regular or Job order)			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
CAFOA / FURS with the corresponding supporting documents such as PR in case of procurement		Prepared by the end-user (department/office)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit document for approval.	<p>Examine the CAFOA/FURS for regularity.</p> <p>Verify whether such request was obligated, assigned with an obligation number, approved amount is properly indicated, signed and dated.</p> <p>Verify if the Municipal Budget Officer has certified as to the existence of available appropriation by signing the appropriate box at the CAFOA.</p> <p>Verify if the Municipal Treasurer has certified as to the availability of funds by signing the appropriate box at the CAFOA.</p>	None	10 -15 minutes per transaction	Municipal Accountant

### 8. Accountants Advice of Local Check Disbursement

The Office of the Municipal Accountant is responsible in drafting and signing the advice of local checks and transmitting the same to appropriate banks.

<b>Office or Division:</b>	Office of Municipal Accountant
<b>Classification:</b>	Simple

<b>Type of Transaction:</b>	G2G – Government to Government   G2C – Government to Citizens		
<b>Who may avail:</b>	Suppliers (in case of procurement) / Individuals such as employees (regular/job order)		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
Actual Checks issued		Office of the Treasurer (check preparation) Office of the Municipal Mayor (check approval)	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	
	Advice of Local Check Disbursement will be prepared with no error	None	
	Prepared Advice of Local Check Disbursement will be signed		15-30 minutes after receipt of checks
	Signed Advice of Local Check Disbursement will be delivered to the appropriate banks on time.		5-10 minute after receipt of prepared advice
		Variable	Admin Officer/Admin Assistant
			Municipal Accountant

### 9. Preparation of Regular Employees Payroll

The Office of the Municipal Accountant is responsible in preparing the payroll of regular employees (permanent/co-terminus).

<b>Office or Division:</b>	Office of Municipal Accountant	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Regular Employees (permanent / co-terminus)	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
Appointment effective date (for new employees)		Office of the Municipal Human Resource Management Officer
Statement of Account from various banks (creditors of employees)		Various banks/financial institutions and creditors
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>
		<b>PROCESSING TIME</b>
		<b>PERSON RESPONSIBLE</b>

	Regular employees' payrolls are prepared and processed with no error.	None	3-5 working days before processing date	Payroll Section: Admin Assistant / Admin Officer
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### 10. Preparation of Timely and Relevant Financial Information

Preparation of Various Financial Documents: Journal Entry Voucher

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Local Chief Executive / Commission on Audit (COA) / Sangguninang Bayan / the Public			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Paid disbursement vouchers and payrolls		<ul style="list-style-type: none"> <li>• Paid vouchers and payrolls endorsed by the Office of the Municipal Treasurer encoding in the accounting system and preparation of financial reports by the Bookkeeping/Ledger Division, Municipal Accounts Section paid and encoded vouchers endorsed to the Commission on Audit (COA)</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Journal Entry Vouchers will be prepared with no error	None	10-15 days after the end of the month	Admin Officer Admin Assistant Admin Aide

### 11. Preparation of Timely and Relevant Financial Information

- Journal Entry Voucher
- General Journal / General and Subsidiary Ledgers
- Trial Balance
- Liquidation Reports

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Local Chief Executive / Commission on Audit (COA) / Sangguniang Panlungsod / the Public			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Paid disbursement vouchers and payrolls		<ul style="list-style-type: none"> <li>• Paid vouchers and payrolls endorsed by the</li> <li>• Office of the Municipal Treasurer encoding in the accounting system and— preparation of financial reports by the Bookkeeping/Ledger Division</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Journal Entry Vouchers will be prepared with no error	None	10-15 days after the end of the month	Barangay Section: Admin Assistant Admin Aide
	Journal Entry Vouchers for accounts payable are prepared and verified with no error		30-45 days after the end of the year	Ledger Section: Admin Officer Admin Assistant Admin Aide
	Journals are prepared and accounts are posted to general and subsidiary ledgers with no error.		15-20 days after the end of the month	Ledger Section: Admin Officer Admin Assistant Admin Aide Barangay Section Admin Assistant Admin Aide
	Trial Balance are generated and submitted with no error.		15-20 days after the end of the month	Ledger Section: Admin Officer Admin Assistant

				Admin Aide Barangay Section: Admin Assistant Admin Aide
	Liquidation Reports are prepared and submitted with no error		15-20 days after the end of the month	Ledger Section Admin Assistant Admin Aide

## 12. Preparation of Timely and Relevant Financial Information

- Liquidation Reports
- Bank Reconciliation Statements
- Statement of Financial Performance / Statement of Financial Position / Statement of Cash Flows
- Statement of Comparison for Budget versus Actual

<b>Office or Division:</b>	Office of Municipal Accountant	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Local Chief Executive / Commission on Audit (COA) / Sangguninang Bayan / the Public	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
Paid disbursement vouchers and payrolls		<ul style="list-style-type: none"> <li>• Paid vouchers and payrolls endorsed by the Office of the Municipal Treasurer</li> <li>• encoding in the accounting system and preparation of financial reports by the Bookkeeping/Ledger Division,</li> <li>• paid and encoded vouchers endorsed to the Commission on Audit (COA)</li> </ul>
Various Bank Statements		Various banks/financial institutions
Paid disbursement vouchers and payrolls		<ul style="list-style-type: none"> <li>• Paid vouchers and payrolls endorsed by the Office of the Municipal Treasurer</li> <li>• encoding in the accounting system and preparation of financial</li> </ul>



		reports by the Bookkeeping/Ledger Division, <ul style="list-style-type: none"> <li>paid and encoded vouchers endorsed to the Commission on Audit (COA)</li> </ul>		
Budget		Office of the Municipal Budget Officer		
Paid disbursement vouchers and payrolls		<ul style="list-style-type: none"> <li>Paid vouchers and payrolls endorsed by the Office of the Municipal Treasurer</li> <li>encoding in the accounting system and preparation of financial reports by the Bookkeeping/Ledger Division,</li> <li>paid and encoded vouchers endorsed to the Commission on Audit (COA)</li> </ul>		
CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Liquidation Reports are prepared and submitted with no error	None	15-20 days after the end of the month	Barangay Section : Admin Assistant
	Bank Reconciliation Statements are prepared and submitted with no error		5-10 days after receipt of bank statements	Barangay Section : Admin Assistant Admin Aide
	Prepared Bank Reconciliation Statements are signed		5 -10 minutes after preparation	Administrative Officer/Admin Assistant/Municipal Accountant
	Quarterly Statement of Financial Performance, Position and Cash Flows are generated and submitted with no error.		15-20 days after the end of the quarter	Ledger Section: Admin Officer Admin Assistant Admin Aide Barangay Section Admin Aide
	Statement of Comparison for Budget versus Actual will be generated, prepared and submitted with no error.		30-45 days after the end of the year	Ledger Section: Admin Officer Admin Assistant Admin Aide

### 13. Preparation of Timely and Relevant Financial Information

- Notes to Financial Statements
- Subsidiary Schedules
- Remittance Lists
- Annual Reports

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Local Chief Executive / Commission on Audit (COA) / Sangguniang Bayan/ the Public			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Prepared financial statements / information		Bookkeeping/Ledger Division, Municipal Accounts and Barangay Sections		
Paid disbursement vouchers and payrolls		<ul style="list-style-type: none"> <li>• Paid vouchers and payrolls endorsed by the Office of the Municipal Treasurer</li> <li>• encoding in the accounting system and preparation of financial reports by the Bookkeeping/Ledger Division,</li> <li>• paid and encoded vouchers endorsed to the Commission on Audit (COA)</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Notes to Financial Statements are prepared and submitted with no error	None	45-60 days after the end of the year	Municipal Accountant
	Monthly Subsidiary Schedules are generated and submitted with no error.		15-20 days after the end of the month	Admin Officer
	Remittance lists are prepared and		5-10 minutes	Billing Remittance

	submitted with no error		after preparation	Administrative Officer
	Prepared Remittance Lists are signed.		5-10 minutes after preparation	Municipal Accountant
	Annual Financial Reports are generated and submitted with no error		30-45 days after the end of the year	Ledger Section: Admin Officer Admin Assistant Admin Aide Barangay Section Admin Assistant
	Annual Alpha list will be prepared and submitted with no error		20-30 days after the end of the year (for officials and employees)	Billing Remittance Section: Admin Assistant Admin Aide

#### 14. Preparation of Timely and Relevant Financial Information

- Annual Reports
- Report of Registries and Summary

<b>Office or Division:</b>	Office of Municipal Accountant
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Local Chief Executive / Commission on Audit (COA) / Sangguniang Panglungsod / the Public
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
Paid disbursement vouchers and payrolls	<ul style="list-style-type: none"> <li>• Paid vouchers and payrolls endorsed by the Office of the Municipal Treasurer</li> <li>• encoding in the accounting system and preparation of</li> </ul>

		financial reports by the Bookkeeping/Ledger Division, <ul style="list-style-type: none"> <li>paid and encoded vouchers endorsed to the Commission on Audit (COA)</li> </ul>		
Receipts		Office of the Municipal Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Annual Alphalist will be prepared and submitted with no error.	None	Within 3 months after the end of the year (for suppliers)	Billing Remittance Section: Admin Assistant Admin Aide
	Monthly / Quarterly / Annual Financial Reports and Alphalists are signed /approved		5-10 minutes after receipt of document	Municipal Accountant
	Collection Report of Receipts/Income will be prepared with no error		10-15 days after the end of the month	Ledger Section: Admin Aide
	Annual Report of Revenue and Receipts will be prepared with no error		30-45 days after the end of the yea	Ledger Section: Admin Aide
	Report of Registries and Summary will be reviewed with no error		10-15 days after the end of the month	Barangay Section : Admin Assistant Admin Aide

#### 15. Reply to various communications / Answer to AOMs

The Office of the Municipal Accountant shall provide replies to communications from various offices and answer/compliance to COA, AOMs

<b>Office or Division:</b>	Office of Municipal Accountant
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	""Various Offices Commission on Audit (COA)""

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> <li>Letter from various offices</li> <li>AOM from CO</li> </ul>		<ul style="list-style-type: none"> <li>Letters from various offices/organizations endorsed by CMO/CADO)</li> <li>COA</li> </ul>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Replies for various communications are prepared / AOM are answered and complied with no error	None	5-10 days before the deadline of submission	Municipal Accountant

#### 16. Segregation and Submission to COA of Paid Vouchers and Payroll

The Office of the Municipal Accountant is responsible in submitting the original copy of paid vouchers and payrolls to COA

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Commission on Audit (COA)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Paid disbursement vouchers and payrolls		This Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Paid disbursement / liquidation vouchers and payrolls are segregated and submitted with no error	None	30 days after the end of the month	Admin Aide

#### 17. Performance of Administrative function for the Office

An employee is assigned for the administrative functions needed for the Office.

<b>Office or Division:</b>	Office of Municipal Accountant
<b>Classification:</b>	Simple

<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Accounting Office employees			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Office administrative concerns/requests		Office Head		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Administrative functions performed with no error	None	4 hours after receipt of the request	Admin Aide /Admin Assistant

### 18. Annual Budget Preparation

An Annual Budget shall be prepared and requested in order to achieve the office's objectives and purpose.

<b>Office or Division:</b>	Office of Municipal Accountant			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Accounting Office employees			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Office needs/Request		Accounting Office employees		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	Annual Budget Proposal shall be prepared and submitted with 2 revisions.	None	1 week before the deadline of submission	Municipal Accountant

How to send a feedback?	Please let us know how we have served you by sending your feedback through Email at <a href="mailto:acctgmalita@gmail.com">acctgmalita@gmail.com</a>
How feedbacks are processed?	<p>Every Friday, the employee in-charge, opens the email to record and compile all submitted feedback.</p> <p>For feedback that requires answers, it shall be forwarded to the concern division chief within three (3) days from receipt of email.</p> <p>The answer shall be reviewed by the Office Head and relayed to the citizen through mail.</p> <p>For inquiries and follow-ups, clients may contact this number 09171390004</p>
How to file complaints?	If you have complaint about this office's service delivery, please submit your letter of complaint directly to the Office of the Municipal Accountant or email us at <a href="mailto:acctgmalita@gmail.com">acctgmalita@gmail.com</a>
How complaints are processed?	<p>The in-charge employee opens the complaints sent through email on a weekly basis and evaluates each complaint.</p> <p>Upon evaluation, the in-charge employee will then investigate and forward the complaint to the concern division chief for the explanation.</p> <p>The in-charge employee will make a report based on the results of the investigation and submit it to the Office Head for the appropriate action.</p> <p>A reply will be provided to the concern citizen/client through email</p>
Contact Information	Email at <a href="mailto:acctgmalita@gmail.com">acctgmalita@gmail.com</a> Contact us 09171390004