



CITIZEN'S CHARTER

2019 (1st Edition)

- I. **Mandate:** To take charge of both the Accounting and Internal Audit services of the Local Government Unit. Bookkeeping and pre-audit for the Barangay Transactions

- II. **Vision:** A well-defined Accounting System that provides timely, relevant and reliable financial information and reflects a faithful representation of the Municipality's Accountability

- III. **Mission:** To maintain transparency in the administration of receipts and disposition of public funds and property thereby providing timely, complete, accurate, and reliable vital financial information

- IV. **Service Pledge:** We, at the Accounting Office commits to:
 - perform our duties and responsibilities with utmost, integrity and competence and dedication.
 - adhere to the principles of transparency and accountability.
 - see to it that the public interest prevails

ACCOUNTING OFFICE

Service Category



INTERNAL SERVICES

I. PROCESSING OF DISBURSEMENT VOUCHERS/CLAIMS

Pre-audit conducted by the accounting office to determine that the required/necessary supporting documents of vouchers/claims are complete and that the expenditure is in conformity with accounting rules and regulations.

Office or Division:	Accounting Office-Pre-Audit Section	
Classification:	Simple	
Type of Transaction:	G2G	
Who may avail:	Municipal Officials, Employees, DEP Ed, Barangay	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Disbursement Vouchers with complete supporting documents		Respective Offices
<ul style="list-style-type: none"> • Supporting documents for mostly processed vouchers as follows: 		
<p>For Travel Expense: 3 copies of: Obligation Request Disbursement Voucher Approved Travel Order Approved Itinerary of Travel/ certificate of travel completed Reimbursement Expense Receipt (for Public Utility Vehicle) 1 Original copy of Bus Ticket 1 Original Copy of Certificate of Appearance</p>		Respective Offices
<p>For Seminars and Training: 3 copies of: Obligation Request Disbursement voucher Approved Travel Order Approved Itinerary of Travel Reimbursement Expense Receipt (for Public Utility Vehicle) 1 Original copy of Invitation Letter 1 Original copy of Bus Ticket 1 Original Copy of Certificate of Appearance 1 Original copy of Air Bus Ticket (for air travel) 1 original copy of Official Receipt for the Registration</p>		Respective Offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>For the Payment/Reimbursement for the purchase of Goods (not undergone bidding):</p> <p>3 copies of:</p> <ul style="list-style-type: none"> Obligation Request Disbursement voucher Purchase Request Canvass (3 copies all original) Abstract of Quotation Purchase Order Inspection and Acceptance Report <p>1 original copy of Sales/charge Invoice</p> <p>1 original copy of Official Receipt</p>	<p>Respective Offices</p>
<p>For Payment/ Reimbursement of Meals and Snacks Expense (for meeting and trainings/seminars)</p> <p>3 copies of:</p> <ul style="list-style-type: none"> Obligation Request Disbursement voucher Purchase Request Canvass (3 copies all original) Abstract of Quotation Purchase Order Inspection and Acceptance Report <p>1 original copy of Sales/charge Invoice</p> <p>1 original copy of Official Receipt</p> <p>Attendance of participants</p>	<p>Respective Offices</p>

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>For Payment/Reimbursement of Fuel</p> <p>3 copies of:</p> <ul style="list-style-type: none"> Obligation Request Disbursement voucher Purchase Request Purchase Order Monthly Report of Fuel Consumption Monthly Report of Travel Inspection and Acceptance Report <p>1 copy of Trip Ticket per Trip</p> <p>1 original copy of Sales/charge Invoices</p> <p>1 original copy of Official Receipt</p>	<p>Respective Offices</p>
<p>For the Payment of Labor/Manual Hauling Payroll</p> <p>3 copies of:</p> <ul style="list-style-type: none"> Obligation Request Labor Payroll Program of Work Program of Employment Summary of Payroll Request Letter for Inspection Certificate of Project Completion Inspection Report Acceptance Report <p>1 Copy of Pictures (before, during, after the activity)</p>	<p>Respective Offices</p>

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>For Payment through Bidding Process-Civil Works</p> <p>3 copies of:</p> <ul style="list-style-type: none"> Obligation Request Disbursement voucher Purchase Request/Program of Work Invitation to Bid BAC Resolution Notice of Award Contract Agreement Notice to Proceed Billing Statements Inspection Report Acceptance Report <p>1 Original copy of bid documents</p> <p>Pictures</p> <p>For Payment through Bidding Process - Goods</p> <p>3 copies of:</p> <ul style="list-style-type: none"> Obligation Request Disbursement voucher Purchase Request/Program of Work Purchase Order Invitation to Bid BAC Resolution Notice of Award Contract Agreement Notice to Proceed Inspection and Acceptance Report <p>Bid documents (1 original copy)</p>	<p>Respective Offices</p>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign In Client's Logbook	Give the Logbook and assist the client	None	1 minute	<i>Administrative Aide II Municipal Accounting Office</i>
2. Submit Disbursement Vouchers with complete supporting documents	2. Verify propriety of disbursement vouchers and its supporting documents 2.1 Signify certification as to completeness of supporting documents	None	10 minutes	<i>Administrative Aide VI Municipal Accounting Office</i> <i>Administrative Aide II Municipal Accounting Office</i> For the Certification: <i>Municipal Accountant Municipal Accounting Office</i>
3. Receive voucher	Release signed voucher	None	1 minute	<i>Municipal Accountant Municipal Accounting Office</i>
TOTAL			12 minutes	

II. PREPARATION OF BARANGAY FINANCIAL REPORT

One of the services rendered by the Accounting Office is the pre-audit of barangay financial transactions and preparation of monthly and yearly financial reports.

Office or Division:	Accounting Unit			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	Barangay			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Disbursement Vouchers with supporting Documents			Barangay	
NGAS Report			Barangay	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign In Client's Logbook	Give the Logbook and assist the client	None	1 minute	<i>Administrative Aide II Municipal Accounting Office</i>
2. Submit the following: ➤ VOUCHERS a) Disbursement vouchers b) Collections. ➤ NGAS REPORT a) Summary of Checks Issued b) Summary of Collections & Remittances c) Summary of Collections & Deposits d) Summary of Cash Payments e) Check Disbursement Register	Received the submitted Vouchers and NGAS Reports	None	5 minutes	<i>Administrative Aide IV Municipal Accounting Office</i> <i>Administrative Aide II Municipal Accounting Office</i>

<ul style="list-style-type: none"> f) Cash Disbursement Register g) Cash Receipts & Deposits Register <p>3. RAC (Report of Appropriation & Commitment)</p> <ul style="list-style-type: none"> a) Personnel Services b) MOOE c) Capital Outlay d) 20% of the General Fund e) 10% of the General Fund 5% of the General Fund 				
<p>4. Wait While the Submitted Disbursement Vouchers and NGAS Reports are Pre-Audited.</p>	<p>Verify/Check for the completeness of supporting documents and accuracy of the NGAS Report</p>	<p>None</p>	<p>30 minutes</p>	<p><i>Administrative Aide IV Municipal Accounting Office</i></p> <p><i>Administrative Aide II Municipal Accounting Office</i></p>
<p>5. Claim Certificate of Appearance.</p>	<p>Issue Certificate of appearance</p>	<p>None</p>	<p>1 minute</p>	<p><i>Municipal Accountant Municipal Accounting Office</i></p>
<p>TOTAL</p>			<p>37 minutes</p>	

III. ISSUANCE OF CERTIFICATION OF NET TAKE HOME PAY

One of the services provided by the Accounting Office is the issuance of Certificate of Net Take Home Pay as requested by the employee for whatever purpose it may serve

Office or Division:	Accounting Unit			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	Municipal Officials and Employees			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
None			None	
CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign In Client's Logbook	Give the Logbook and assist the client	None	1 minute	<i>Administrative Aide II Municipal Accounting Office</i>
2. Wait For The Processing Of The Certificate Of Net Take Home Pay	Prepare Certificate	None	10 minutes	<i>Administrative Aide VI Municipal Accounting Office</i>
3. Receive Certification	Issue Certificate	None	1 minute	<i>Municipal Accountant Municipal Accounting Office</i>
TOTAL			12 minutes	

IV. ISSUANCE OF CERTIFICATE OF TAX WITHHELD FROM SUPPLIERS

One of the services rendered by the Accounting Office is the issuance of supplier's **certificate of tax withheld** to support their income tax payments.

Office or Division:	Accounting Unit			
Classification:	Simple			
Type of Transaction:	G2B			
Who may avail:	Business entity			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
None			None	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign In Client's Logbook	Give the Logbook and assist the client	None	1 minute	<i>Administrative Aide II Municipal Accounting Office</i>
2. Wait for the Preparation of Certificate Of Tax Withheld	Fill up BIR Form and Signify certification	None	5 minutes	<i>Administrative Aide VI Municipal Accounting Office For certification: Municipal Accountant Municipal Accounting Office</i>
3. Receive Certificate of Tax Withheld	Issue the Certificate	None	1 minute	<i>Municipal Accountant Municipal Accounting Office</i>

TOTAL			7 minutes	

V. APPROVAL OF GSIS LOANS

One of the services rendered by the Accounting Office is the approval of GSIS Loans.

Office or Division:	Accounting Unit			
Classification:	Simple			
Type of Transaction:	G2G			
Who may avail:	Municipal Officials and Employees			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
None			None	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Follow-up loan application if received by accounting office	1. Received an e-mail from the GSIS for the notification of loan applications 1.1 Verify the name of applicants	None	2 minutes	<i>Administrative Aide VI Municipal Accounting Office</i>
2. Wait for confirmation if loan is for approval/ disapproval	Verify net take home pay of applicant/s if qualified to loan	None	3 minutes	<i>Administrative Aide VI Municipal Accounting Office</i>

3. Receive confirmation if loan is approved	Approves/Disapproves loan application	None	2 minutes	<i>Municipal Accountant Municipal Accounting Office</i>
TOTAL			7 minutes	