



MUNICIPAL ACCOUNTING OFFICE

CITIZEN'S CHARTER 2020 (1st Edition)



Republic of the Philippines
Province of Albay
MUNICIPALITY OF TIWI



MUNICIPAL ACCOUNTING OFFICE

2020 (1st Edition)

I. Mandate:

As mandated under Section 474 of the Republic Act No. 7160 otherwise known as the Local Government Code of 1991, the Accountant shall take charge of both the accounting and audit services of the Local Government Unit and shall:

1. Install and maintain audit system in the local government concerned;
2. Prepare and submit financial statement to the Mayor, as the case may be, and to Sanggunian concerned;
3. Review supporting documents before preparation of vouchers to determine completeness of requirements;
4. Prepare Statement of Cash Advances, Liquidation, Salaries, Allowances, Reimbursements and Remittances pertaining to the Local Government Unit;
5. Prepare Journal Entry Vouchers for liquidation of cash advances;
6. Maintain individual ledgers for officials and employees of the LGU pertaining to payroll and deductions;
7. Record and post in index card details of purchased PPEs including disposal thereof, if any;
8. Exercise such other powers and performs such other duties and functions as may be provided by law or ordinance.

II. Vision:

Accounting Department is mandated by law to provide timely and authentic financial information to our local legislators and other stakeholders to guide in their decision-making process for the benefit of the general welfare.

III. Mission:

To provide information and services to management, employees, barangays, other government & non-government offices and general public in the area of financial accounting services with professionalism, efficiency & excellence.

IV. Service Pledge:

We, the Officials & Employees of the Municipal Accountant's Office do hereby pledge to commit ourselves to perform our duties and responsibilities with outmost integrity, professionalism, competence and devotion to work. We commit to observe the principle of transparency and accountability. We prioritize public interest over personal motives for us to avoid the influence of graft and corruption, as a loyal government employee. We are aware and completely committed to excellence and to stand behind everything we do.



Republic of the Philippines
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MUNICIPAL ACCOUNTANT'S OFFICE

I. EXTERNAL SERVICES – BARANGAY OPERATIONS

Office or Department:		Barangay Operations Division		
Classification:				
Type of Transaction:		Frontline Services		
Who may avail:		Barangay Officials		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Technical Assistance to Barangay Operation.	1.1 Consultation / Coaching/ Mentoring of Barangay Officials regarding flow of transaction and other Barangay Operations.	None	30 mins - 1 Hour	Belen Comboy <i>Barangay Affairs Staff</i> Jestoni C. Capa <i>Administrative Aide I</i>
2. Monitoring of Barangay Collections and Deposits.	2.1 Verify AF514 issued by the Barangay Treasurer.	None	30 mins - 1 Hour	Belen Comboy <i>Barangay Affairs Staff</i>
	2.2 Prepare Journal Entry Voucher (JEV).		1 – 3 days	Jestoni C. Capa <i>Administrative Aide I</i>
	2.3 Posting to Journal of Barangay Transactions.		1 – 3 days	Jestoni C. Capa <i>Administrative Aide I</i>
3. Issuance of Barangay Certification	3.1 Preparation of Certificate of Underestimated Income as per request.	None	30 minutes as per request	Belen Comboy <i>Barangay Affairs Staff</i>
			30 minutes as per request	Jestoni C. Capa <i>Administrative Aide</i>

4. Preparation of Statement of Remittances and other Financial Reports.	4.1 Receive paid Disbursement Vouchers from Barangay Treasurers	None	30 minutes	Belen Comboy <i>Barangay Affairs Staff</i> Jestoni C. Capa <i>Administrative Aide I</i>
	4.2 Verify and check completeness of supporting documents		30 minutes – 1 hour	
	4.3 Post transaction details in Journal of Barangay Transactions			
	4.4 Prepare Financial Statements		1 – 20 days	
5. Submission to Commission on Audit, Financial Reports, Records, Documents.	5.1 Submit to Commission on Audit (COA) reports: Trial Balance, Bank Reconciliation Reports and transmittal of paid Disbursement Vouchers.	None	On or before the 20 th of ensuing month	Belen Comboy <i>Barangay Affairs Staff</i> Jestoni C. Capa <i>Administrative Aide I</i>
			1 – 20 days	

II. INTERNAL SERVICES ACCOUNTING SERVICES / ACCOUNTABILITY

Office or Department:		Accounting Services/Accountability Division		
Classification				
Type of Transaction:		Frontline Services		
Who may avail:				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Recording and monitoring of Collections and deposits for all funds.	1.1 Checking, sorting, verification of the completeness of Official Receipts and Deposit Slips, & Report of Collections and Deposits for General Fund, Special Education Fund & Trust Fund from the Municipal Treasurer's Office.	None	1 – 3 days	Helen Grace C. Convencido <i>Administrative Aide IV</i> Marie-Rose G. Dacoco <i>Clerk</i> Regina C. Ciruelos <i>Administrative Officer V</i>

<p>2. Journalizing & Preparation of Cash Receipt Journal (CRJ) of Report of Daily Collection and Deposits for all funds</p>	<p>2.1 Preparation of Journal Entry Voucher (JEV) for Distributed Income of General Fund, with Report of Collection & Deposits of the Municipal Treasurer.</p> <p>2.2 Preparation/ summarizing of JEV into Cash Receipts Journal (CRJ) based on Report of Daily Collections & Deposits (Special Education Fund, General Fund & Trust Fund) from the Municipal Treasurer's Office, with Recapitulation.</p>	<p>None</p> <p>None</p>	<p>1 – 3 days</p> <p>1 – 3 days</p>	<p>Regina C. Ciruelos <i>Administrative Officer V</i></p> <p>Regina C. Ciruelos <i>Administrative Officer V</i></p>
<p>3. Encoding of Journal Entry Vouchers (JEV) and Preparation of Cash / Check Disbursement Journal (CDJ) for paid transactions, for all funds</p>	<p>3.1 Paid Disbursement Vouchers/Payrolls (Special Education Fund/General Fund/Trust Fund) received from Municipal Treasurer's Office reviewed, detached and encoded, Journalized & summarized to Check Disbursement Journal and Cash Disbursement Journal.</p> <p>3.2 Check/Cash Disbursement Journal and Cash Disbursements Journal (General Fund/Special Education Fund/Trust Fund) prepared, summarized and recapitulated by designated Accounting Staff, and signed & certified by the Municipal Accountant.</p> <p>3.3 Paid Disbursement Vouchers/Payrolls, Report of Collection and Deposit/Official Receipts, Deposit Slips, Journal</p>	<p>None</p> <p>None</p> <p>None</p>	<p>30 Minutes</p>	<p>Elaine A. Consuelo <i>Assessment Clerk I</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p> <p>Anicia L. Clutario <i>Administrative Aide III</i></p> <p>Marie-Rose G. Dacoco <i>Clerk</i></p> <p>Regina C. Ciruelos <i>Administrative Officer V</i></p>

	Entry Vouchers (JEV) and Liquidation Reports were sorted, binded and submitted to Commission on Audit			
4. Posting of transactions to General Subsidiary Ledgers and other records	<p>4.1 Check/Cash Disbursement Journal (CDJ) and Cash Receipt Journal (CRJ) of Special Education Fund General Fund & Trust fund were posted to General Ledger.</p> <p>4.2 Disbursement Vouchers/Payrolls and Report of Collection and Deposits of General Fund/Special Education Fund/Trust Fund posted to Subsidiary/General Ledgers.</p>	None	1- 20 days	<p>Regina C. Ciruelos <i>Administrative Officer V</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p>
5. Monitoring Report on Cash Advance/ Preparation of report.	5.1 Monitoring Report on Cash Advance (for Special Education Fund/Trust Fund) prepared, reviewed, signed and submitted.	None	7 – 10 Days	<p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Sharmaine R. Carlet <i>OIC - Municipal Accountant</i></p>
6. Computation and Preparation of Schedule and Journal Entry Voucher for Depreciation of Property Plant & Equipment.	<p>6.1 Yearly Depreciation Schedule of Property Plant and Equipment (of General Fund and Special Education Fund) computed and prepared.</p> <p>8.2 Journal Entry Voucher for Depreciation Expense (of General Fund and Special Education Fund) computed, prepared and certified by the Municipal Accountant.</p>	None	1 -2 days	<p>Regina C. Ciruelos <i>Administrative Officer V</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p>

7. Preparation/ Encoding/ Printing of summary of monthly remittances.	7.1 Encoding of mandatory contributions to GSIS, PHIC and HDMF remittance system and loan re-payments.	None	1 – 3 days	Merla F. Cestina <i>Administrative Assistant III</i> Regina C. Ciruelos <i>Administrative Officer V</i>
	7.2 Online submission of mandatory deductions to concern agencies.		1 – 3 days	
	7.3 Printing of Hard copy for submission.		1 – 3 days	
	7.3 Preparation and review of summary of remittance.		1 – 3 days	
	7.4 Disbursement Voucher prepared, signed and processed.		1 – 3 days	
8. Posting to Individual Subsidiary Ledgers/ Index of Payments for contributions/ premiums and loan re- payments.	8.1 Posting of premium/ contribution and loan re- payment to individual subsidiary ledgers of Plantilla-based, and casual personnel.	None	1 – 7 days	Muriel M. Clutario <i>Administrative Aide III</i> Helen Grace C. Convencido <i>Administrative Aide IV</i>
9. Issuance of GSIS Certificate, Loan Remittance and Net Take Home Pay.	9.1 Certificate of Net Take Home Pay for loan applications for HDMF MPL & Calamity Loan of Permanent, Contractual and Job Order, prepared, reviewed and signed as per request.	None	1 – 2 days	Muriel M. Clutario <i>Administrative Aide III</i> Sharmaine R. Carlet <i>OIC-Municipal Accountant</i>
	9.2 Prepared Life & Retirement Premium Remittance Statement Certificate as per request.		1 – 5 days	Merla F. Cestina <i>Administrative Assistant III</i>
	9.3 PHIC remittance prepared reviewed and signed		1 – 7 days	Muriel M. Clutario <i>Administrative Aide III</i>

10. Issuance of Tax Certificate to creditors.	12.1 Certificate of tax withheld of Gov't Money Payments prepared, signed upon request.	None	15-30 minutes	Merla F. Cestina <i>Administrative Assistant III</i>
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III. INTERNAL SERVICES – INTERNAL RESOURCES MANAGEMENT/FINANCIAL RESOURCE MANAGEMENT DIVISION

Office or Department:		Internal Resource Management/Financial Resource Management Division		
Classification				
Type of Transaction:		Frontline Services		
Who may avail:				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Preparation of Financial Statements and other related records for submission to Commission on Audit (All Funds).	1.1 Monthly Trial Balance of Trust Fund, General Fund & SEF prepared, reviewed and signed for submission to Commission on Audit.	None	1 – 20 days	Regina C. Ciruelos <i>Administrative Officer V</i>
	1.2 Quarterly Financial Statement Reports of General Fund, Special Education Fund & Trust Fund, including Trial Balance, Statement of Financial Performance, Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity and Schedule of Receivables & Payables prepared, reviewed and signed.	None	Quarterly	Sharmaine R. Carlet <i>OIC-Municipal Accountant</i>
	1.3 Annual Financial Reports for Special			

	<p>Education fund and General Fund including Trial Balance, Statement of Financial Performance, Statement of Financial Position, Cash Flow Statement, Statement of Changes in Net Assets/Equity, Notes to Financial Statements and Schedule of Receivables & Payables and Statement of Management Responsibility prepared, reviewed and signed.</p> <p>1.4 Consolidated Financial Statements, prepared, reviewed and signed. Submitted.</p>		<p>Yearly on or before February 14 of the ensuing year.</p>	<p>Regina C. Ciruelos <i>Administrative Officer V</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p>
<p>2. Disbursement Vouchers/ Payroll Preparation - Availability of funds and completeness of documents certified.</p>	<p>2.1 Disbursement Vouchers/Payrolls from various offices assigned control numbers, ensure obligation, posted to different accounts and prepare Journal Entry Vouchers (JEV) and signed for All Funds.</p> <p>2.2 Prepare summary of remittance for loan deductions.</p> <p>2.3 Prepare Disbursement Voucher and Journal Entry Voucher for remittances to accredited banks for loan amortizations prepared</p> <p>2.4 Disbursement vouchers and OBR's for electric bills reviewed and prepared.</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p>	<p>1 – 3 days</p> <p>1 – 3 days</p> <p>1 – 3 days</p> <p>Monthly</p>	<p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Regina C. Ciruelos <i>Administrative Officer V</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p> <p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Merla F. Cestina <i>Administrative Assistant III</i></p>

IV. INTERNAL SERVICES – PRE-AUDIT SERVICES DIVISION

Office or Department:	Pre-Audit Services Division			
Classification				
Type of Transaction:	Frontline Services			
Who may avail:				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Reviewing/ checking the correctness and completeness of documents	1.1 Disbursement vouchers/ Payrolls for General Fund, Trust Fund & Special Education Fund and Trust Fund, reviewed, verified and check, pre-audited and acted upon receipt.	None	1 day for easy 2-3 days for technical	Merla F. Cestina <i>Administrative Assistant III</i> Regina C. Ciruelos <i>Administrative Officer V</i> Sharmaine R. Carlet <i>OIC-Municipal Accountant</i>
2. Posting of transactions to Index Card of Payments, Subsidiary Ledgers and other records.	2.1 Paid Disbursement Vouchers for utility bills posted to Subsidiary Ledgers. 2.2 Withholding Tax deducted from employees posted to Individual Ledger Card.	None None	1– 3 days 1 – 3 days	Sharmaine R. Carlet <i>OIC-Municipal Accountant</i> Muriel M. Clutario <i>Administrative Aide III</i>
3. Preparation of Statement of Remittance and other Financial documents	3.1 Withholding taxes deducted from employees and from creditors encoded to Alpha Date Entry upon receipt. 3.2 Summary of remittance prepared and computed. 3.4 Encoded the taxes withheld from employees' compensation, and various creditors to remittance system of BIR.	None None None	1 – 20 days	Merla F. Cestina <i>Administrative Assistant III</i>

	<p>3.5 Prepare Disbursement vouchers and Journal Entry Voucher for BIR remittances, signed and process for submission to accredited bank including tax debit memo.</p> <p>3.5 Submission online all the taxes withheld for the month to BIR portal</p> <p>3.6 Submission of Annual Taxes Withheld from employees and various creditors.</p>	None	<p>Every Jan 31st of the ensuing year (1604-C)</p> <p>Every March 1 of the ensuing year (1604-E)</p>	
4. Withholding Tax Adjustments and Issuance of Cert of Taxes Withheld.	<p>4.1 Prepare and computed salary adjustment for step increment, promotion, separation, salary increase and other related salary adjustments.</p> <p>4.2 Prepare and signed Cert of Taxes Withheld 2316 to employees.</p>		As requested	<p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p>
5. Monitoring of Cash Advances	<p>5.1 Cash Advances granted for travel granted to officials and employees monitored.</p> <p>5.2 Prepare monitoring report on Cash Advances of all funds, prepared, review, signed and submitted to COA.</p>	None	1-20 days	<p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p>
6. Payroll Preparation	6.1 General Payroll for salaries of all offices/departments prepared, reviewed, printed and forwarded to concerned offices for signature as to availability of allotment, funds & certified services rendered.	None	1 – 5 days	Merla F. Cestina <i>Administrative Assistant III</i>
		None		

	<p>6.2 Statement of remittances deducted from salary including loan amortization.</p> <p>6.3 General Payroll for PERA/RATA prepared and printed.</p> <p>6.4 Pay slips of employees prepared and printed.</p>	<p>None</p> <p>None</p>	<p>1 – 7 days</p>	<p>Muriel M. Clutario <i>Administrative Aide III</i></p>
<p>7. Uploading of Salaries and other benefits.</p>	<p>7.1 Prepared summary of salaries of employees and other benefits (FINDES), reviewed and signed for submission to Land Bank of the Philippines for uploading to individual bank accounts.</p>	<p>None</p>	<p>1-3 days</p>	<p>Merla F. Cestina <i>Administrative Assistant III</i></p> <p>Sharmaine R. Carlet <i>OIC-Municipal Accountant</i></p>

FEEDBACKS/COMPLAINTS MAY BE FILED THRU:

Office	Address	Contact Information
Municipal Accountant's Office	2F Right Wing, Tiwi Municipal Hall, Tiwi, Albay	lgutiwiacctg@gmail.com