



MUNICIPALITY OF TUBIGON

**CITIZEN'S
CHARTER**





ACCOUNTING OFFICE

ADMINISTRATIVE SERVICES





1. PROCESSING OF CLAIMS (MUNICIPAL TRANSACTIONS)

To safeguard the use and disposition of the Municipal Government's assets and to determine its liabilities from claims, pre-audit is undertaken by the Municipal Accountant to determine that all necessary supporting documents of vouchers/ claims are submitted.

Office or Division:	ACCOUNTING OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2G-Government to Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Disbursement vouchers, payrolls & supporting documents 2. Pre-numbered and pre-audited DVs and payrolls 3. Duly filed up/dated/signed supporting documents 4. Audited DV's with duly accomplished Obligation Request (OBR) by the MBO 5. Audited & obligated DVs, payrolls and duly filled up/signed/dated supporting documents		ACCOUNTING OFFICE		
CLIENTS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Submit the Disbursement Voucher/ Liquidation of Cash Advance Report and the supporting documents for Pre-Audit. Wait while the documents are being evaluated and reviewed.	Evaluates and Reviews submitted documents.	None		
1. Records/pre-numbers DVs/payrolls and prepares JEV			Simple - average of 2 minutes; Complex - Average of 4 minutes	Melka Marabiles (for General Fund DVs); Analou Casao (for Trust Fund & SEF Dvs)
2. Pre-audits claim per DVs/payroll and supporting docs			Simple - average of 5 minutes; Complex - average of 30 minutes	Accounting Staff
3. Verifies/controls Obligation of Gen. Fund & SEF and Controls/monitors Trust Fund disbursements			General Fund/SEF - average of 2 mins; rust Fund - average of 3 minutes	Marisol Sibanta (for General Fund DVs); Analou Casao (for Trust Fund & SEF Dvs)
4. Final review and signature of the Accountant			Simple - average of 2 minutes; Complex - average of 10 minutes	Municipal Accountant



B. Submit the Pre-Audited voucher to the Treasurer's Office for signing as to availability of funds and preparation of check.			5 mins	Maria Lourdes D. Lamanilao (Municipal Treasurer)
C. Secure the approval and signature of the Municipal Mayor			5 mins	Engr. William R. Jao (Municipal Mayor)
D. Return the approved/signed check together with the voucher and supporting documents to the Accounting Office for the Withholding Tax Certificate and Accountant's advice.			5 mins	Accounting Staff & Hennessy D. Muga (Municipal Accountant)
E. Sign the voucher, receive the check and accountant's advice.			2 mins	Treasurer's Office Staff
TOTAL:		None	64 minutes	

2. ISSUANCE OF CERTIFICATE OF INCOME TAX WITHHELD FROM EMPLOYEES

Government employees' income taxes are withheld pursuant to the National Internal Revenue Code. The Certificate of Compensation Payment/Tax withheld is annually given to show proof that tax due to employees had been paid.

Office or Division:	ACCOUNTING OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2G-Government to Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
NONE		ACCOUNTING OFFICE		
CLIENTS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Register in the logbook and state your request.			3 mins	Marisol Sibanta - AO III
B. Wait while the requested documents being prepared by the employee in-charge.	Prepares the requested document.	None	5 mins	Marisol Sibanta - AO III
	Signs the prepared document		1 min	
C. Receive the document requested.	Releases the requested document			1 min
TOTAL:		None	10 minutes	



3. ISSUANCE OF CERTIFICATE OF NET TAKE HOME PAY

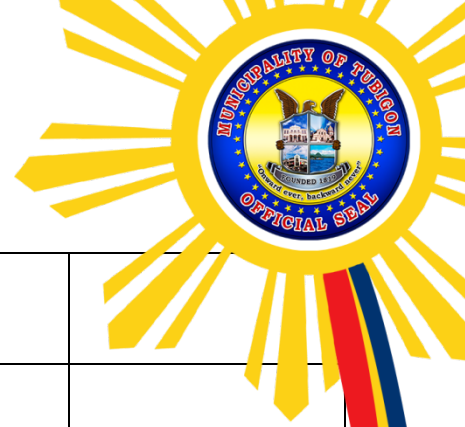
Employees shall secure from the Municipal Accounting Office the certificate of net take home pay for whatever purpose it may serve them.

Office or Division:	ACCOUNTING OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2G-Government to Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
NONE		ACCOUNTING OFFICE		
CLIENTS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Register in the logbook and state your request.		None	3 mins	Marisol Sibanta - AO III
B. Wait while the requested documents being prepared by the employee in-charge.	Prepares the requested document.		5 mins	Marisol Sibanta - AO III
	Signs the prepared document		1 min	Mun. Accountant
C. Receive the document requested.	Releases the requested document		1 min	Marisol Sibanta - AO III
TOTAL:		None	10 minutes	

4. PROCESSING OF CLAIMS (MUNICIPAL TRANSACTIONS)

All claims shall be approved by the Punong Barangay (PB) and certified as to validity, propriety and legality of the claim by the Municipal Accountant. In case of claim chargeable against SK Fund, the SK Chairman shall initial under the name of the PB. All disbursements shall be covered with duly processed and approved DVs/payrolls. The BT shall be responsible for paying claims against the Barangay.

Office or Division:	ACCOUNTING OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2G-Government to Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Disbursement Vouchers with complete supporting documents. 2. Transmittal Letter 3. Punong Barangay Certification (Duplicate for the Municipal Accountant and Quadruplicate for COA SA) 4. Personal appearance of the Barangay Treasurer		ACCOUNTING OFFICE		
CLIENTS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Vouchers and the supporting documents	Evaluates and reviews the submitted documents	None	15 minutes	Brgy. Bookkeeper/ Accounting Office



for evaluation and review. Attached JEVs for audited vouchers.				
2. Submit the evaluated and reviewed Disbursement vouchers and the supporting documents to the Accountant for final approval	Check & review the submitted documents		5 minutes	Municipal Accountant
3. Submit the Punong Barangay Certifications for the Accountants approval	Check & review the submitted documents		1 minute	Municipal Accountant
4. Within twenty (20) days after the end of each month, submit all of the Disbursement Vouchers transacted within the previous month with the supporting documents for final evaluation. Submit also copies of Punong Barangay Certifications and the transmittal report.	Check & review the submitted documents		10 minutes	Brgy. Bookkeeper/ Accounting Office
TOTAL:		None	31 minutes	