

ADMINISTRATIVE ORDER NO. 3 COMPLIANCE REPORT



- (1) NAME OF DEPARTMENT/AGENCY/LGU: ACCOUNTING DEPARTMENT
- (2) SUBMITTED UPDATED CITIZEN'S CHARTER TO ARTA ON JULY 25, 2020: Yes No
- (3) LIST OF ALL FRONTLINE SERVICES AND CORRESPONDING LEGAL BASIS

GOVERNMENT SERVICE	LEGAL BASIS		OFFICE/AGENCY REGULATIONS		
	Governing Law(s) (Number and Short Title) ¹	Specific Provision in the Governing Law(s) as Basis ²	Issuance/Policy Title	Date of Effectivity	Other Issuances/Policies it Effectively Repeals/Amends
Submit the Disbursement Vouchers and the supporting documents for evaluation and review. Attached JEVs for audited vouchers.	COA Circular No. 2002-003 "Prescribing the Manual on the New Government Accounting System (Manual Version) For Use in Local Government Units"	Chapter 3. ACCOUNTING SYSTEM A. GENERAL ACCOUNTING PLAN Section 5 – General Accounting Plan D. DISBURSEMENTS Section 38 – Certification on Disbursements	The General Accounting Plan shows the overall accounting cycle in the Local Government Unit. Transactions shall emanate from the different offices/departments of the local government units (LGUs). These offices/departments will provide/produce the source documents and other accounting forms leading to the perfection of the transaction, whether it be budgetary, collections or disbursements.	June 20, 2002	NONE

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			<p>The source documents and accounting forms shall be the basis for the preparation of reports by the Office of the Treasurer.</p> <p>Disbursements from the general fund shall require the following certifications on the DV:</p> <ol style="list-style-type: none">1. Certification and approval of vouchers and payrolls as to validity, propriety and legality of the claim (Box A of DV) by the head of the department or office who has administrative control of the fund concerned. In case of temporary absence or incapacity of the department head or chief of office, the officer next-in-rank shall automatically perform his function		
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			<p>and shall be fully responsible therefor.</p> <p>2. Necessary documents supporting the disbursement vouchers and payrolls as certified to and reviewed by the Accountant. (Box B of DV)</p> <p>3. Certification that funds are available for the purpose by the Local Treasurer. (Box C of DV)</p>		
Submit the evaluated and reviewed Disbursement vouchers and the supporting documents to the Accountant for final	COA Circular No. 2002-003 "Prescribing the Manual on the New Government Accounting System (Manual Version) For Use in Local Government Units"	<p>Chapter 3. ACCOUNTING SYSTEM</p> <p>A. GENERAL ACCOUNTING PLAN</p> <p>Section 5 – General Accounting Plan</p> <p>D. DISBURSEMENTS</p> <p>Section 39 – Approval of Disbursements</p>	Approval of disbursements by the Local Chief Executive (LCE) himself shall be required whenever local funds are disbursed, except for regularly recurring administrative expenses such as: payrolls for regular or permanent employees, expenses for light, water, telephone and telegraph	June 20, 2002	NONE

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approval			<p>services, remittances to government creditor agencies such as GSIS, BIR, PHILHEALTH, LBP, DBP, NPO, PS of the DBM and others, where the authority to approve may be delegated.</p> <p>Disbursement vouchers for expenditures appropriated for the operation of the Sanggunian shall be approved by the provincial Vice Governor, the city Vice Mayor or the municipal Vice Mayor, as the case may be.</p>		
Submit the Punong Barangay Certifications for the Accountants approval	COA Circular No. 2006-002 "Prescribing the use of Systems and Procedures Manual on the Management of Barangay Funds and Property and Accounting System Manual for Barangays under the New Government Accounting System (NGAS)"	Chapter 5. DISBURSEMENT Section 5 – Specific Policies Section 5. 1. 5 All check disbursements shall be supported with Punong Barangay Certification.	The Barangay Treasurer shall observe the following specific policies and procedures on disbursements of the barangay funds pursuant to laws, rules and regulations	January 1, 2007	COA Circular No. 2009-001 "Providing Control Mechanism to Enhance Submission of Barangay Financial Transactions and Discontinuance of the Use COA Auditor's Advice prescribed under COA Circular No. 2012-005"
For Barangay, Within twenty	COA Circular No. 2006-002 "Prescribing the use of Systems and Procedures	Chapter 5. DISBURSEMENT Section 5 – Specific Policies Section 5. 1. 1. Disbursements	The Barangay Treasurer shall observe the following specific policies and procedures on	January 1, 2007	COA Circular No. 2009-001 "Providing Control Mechanism to Enhance Submission of Barangay Financial

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<p>(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.</p>	<p>Manual on the Management of Barangay Funds and Property and Accounting System Manual for Barangays under the New Government Accounting System (NGAS)”</p>	<p>or disposition of government funds or property shall invariably bear the approval of the proper officials.</p> <p>5.1.2 All claims against government funds shall be supported with complete documentation.</p>	<p>disbursements of the barangay funds pursuant to laws, rules and regulations</p>		<p>Transactions and Discontinuance of the Use COA Auditor’s Advice prescribed under COA Circular No. 2012-005”</p>
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(4) SERVICE INFORMATION PER GOVERNMENT SERVICE³

GOVERNMENT SERVICE: Submit the Disbursement Vouchers and the supporting documents for evaluation and review. Attached JEVs for audited vouchers.					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Disbursement Vouchers with complete supporting documents.	COA Circular No. 2002-003	Evaluates and reviews the submitted documents	COA Circular No. 2002-003	15 minutes	none
			TOTAL	15 minutes	

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GOVERNMENT SERVICE: Submit the evaluated and reviewed Disbursement vouchers and the supporting documents to the Accountant for final approval

SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
2. Disbursement Vouchers with complete supporting documents.	COA Circular No. 2002-003	Check & review the submitted documents by the Municipal Accountant	COA Circular No. 2002-003	5 minutes	none
TOTAL				5 minutes	

GOVERNMENT SERVICE: Submit the Punong Barangay Certifications for the Accountants approval

SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
3. Punong Barangay Certifications.	COA Circular No. 2006-002	Check & review the submitted documents by the Municipal Accountant	COA Circular No. 2002-003	1 minute	none
TOTAL				1 minute	

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GOVERNMENT SERVICE: 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.

SERVICE INFORMATION

LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
4. Disbursement Vouchers transacted within the previous month with the supporting documents. Together with Punong Barangay Certifications and the transmittal report.	COA Circular No. 2006-002	Check & review the submitted documents by the Barangay Bookkeeper and Municipal Accountant	COA Circular No. 2002-003	10 minutes	none
TOTAL				10 minutes	