



**MUNICIPALITY OF TUBIGON**

# **CITIZEN'S CHARTER**

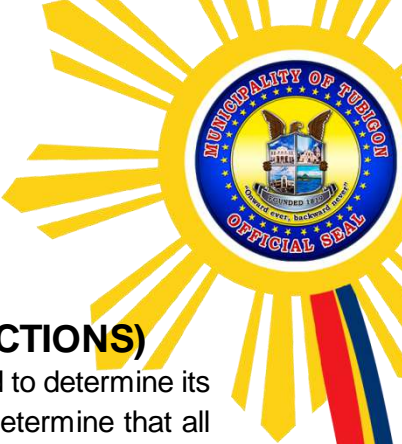




# **ACCOUNTING OFFICE**

## ADMINISTRATIVE SERVICES

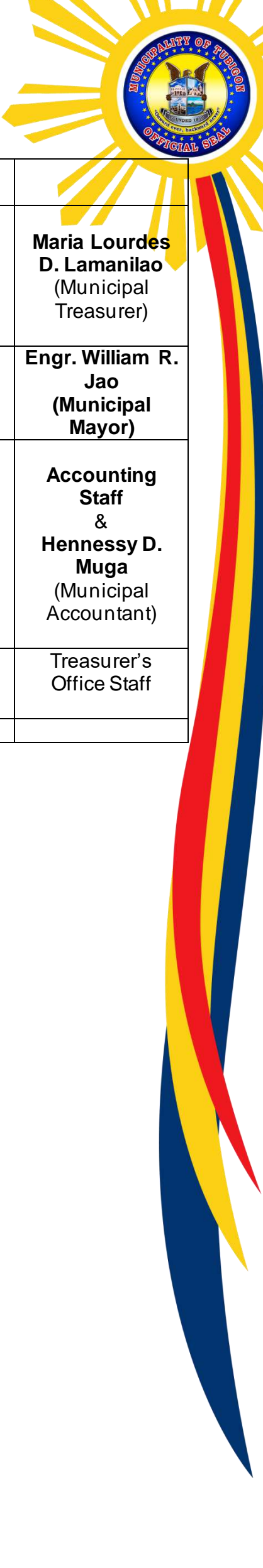




### 1. PROCESSING OF CLAIMS (MUNICIPAL TRANSACTIONS)

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	<b>Melka Marabiles</b> (for General Fund DVs); <b>Analou Casao</b> (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	<b>Marisol Sibanta</b> (for General Fund DVs); <b>Analou Casao</b> (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>B.</b> Submit the Pre-Audited voucher to the Treasurer's Office for signing as to availability of funds and preparation of check.			5 mins	<b>Maria Lourdes D. Lamanilao</b> (Municipal Treasurer)
<b>C.</b> Secure the approval and signature of the Municipal Mayor			5 mins	<b>Engr. William R. Jao</b> (Municipal Mayor)
<b>D.</b> 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	<b>Accounting Staff &amp; Hennessy D. Muga</b> (Municipal Accountant)
<b>E.</b> Sign the voucher, receive the check and accountant's advice.			2 mins	Treasurer's Office Staff
<b>TOTAL:</b>		None	64 minutes	