



# Pilot Implementation of OpenLGU Accounting Module in Orani, Bataan

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# INTRODUCTION

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# METHODOLOGY

# System Requirements

- Framework : Yii 2.0 Framework 2.0.15.1
- Database: PostgreSQL, phpPgAdmin
- Server: WAMP
- Basic: HTML5, CSS3, Javascript, AJAX, PHP 5.6.25

# IMPLEMENTATION AND BUILDING THE SYSTEM

- **Database:** The database of the system is changed and improved based on the data flow and dependencies of the modules.
- **Modules:** The important modules of the Accounting System is implemented with the additional changes with all the functionalities and in Accounting codes.

# IMPLEMENTATION AND BUILDING THE SYSTEM

- **User Interface:** The new system used a Yii 2.0 framework which is a great improvement compare to the previous version. Upon improving the system, user-friendliness is the main priority since different people will be using it.
- **Users:** The system is always presented to the client and discussed if it meets their requirement.



# RESULTS AND DISCUSSION



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- The four types of Journal Entry: Check Disbursement Journal, Cash Disbursement Journal, Cash Receipts Journal and General Journal were successfully implemented
- These journals will be posted with their respective ledger accounts
- Through this we can get the Trial Balance

# JOURNAL ENTRY

The screenshot displays the Open LGU Accounting System web application. The browser address bar shows the URL: `localhost:8081/openLGU/AccountSystemV2/web/index.php?journal-entry&index&journal_type=3`. The page title is "Open LGU Accounting System" with a "Login" link. A left sidebar menu lists various accounting functions: Journal Entry (selected), Check Disbursements Journal, Cash Disbursements Journal, Cash Receipts Journal, General Journal, General Ledger, Trial Balance, Financial Performance, Financial Position, and Accounts. The main content area is titled "Check Disbursements Journal" and includes a "Create Journal Entry" button. Below this, it states "Showing 1-4 of 4 items." and displays a table with four entries. Each entry includes a number, date, Jev Number, Payee, Particulars, Check Number, and an "Add Details" button. The system version "2.0.15.1" is visible in the bottom left corner of the application area.

#	Date	Jev Number	Payee	Particulars	Check Number	
1	2018-01-18	200-18-01-3	Ruth V. Jimenez	C/A payment of Honorarium of watchmen/ utility workers for LSB Orani for December 2017	1611011	<a href="#">Add Details</a>
2	2018-01-18	200-18-01-4	Ruth V. Jimenez	Payment of allowances re: Boys scout of the Phil., Backyard camp at ONHS Pagasa on Dec. 18-21, 2017	1611004	<a href="#">Add Details</a>
3	2018-01-18	200-18-01-5	Magicut Enterprises	Payment of uniforms of athletes of Orani National High School	1611003	<a href="#">Add Details</a>
4	2018-01-18	200-18-01-4	General Fund-Orani	Transfer of fund from SEF to General Fund for December 2017 (withholding tax)	1611005	<a href="#">Add Details</a>

# JOURNAL DETAILS

The screenshot shows a web browser window displaying the 'Open LGU Accounting System' interface. The browser's address bar shows the URL: `localhost:8081/openLGUIAccountSystemV2/web/index.php?journal-entry&id=6`. The page title is 'Open LGU Accounting System' with a 'Login' link on the right. On the left, there is a sidebar menu under the 'Administrator' role, listing: Journal Entry, General Ledger, Trial Balance, Financial Performance, Financial Position, and Accounts. The main content area shows the details for a specific journal entry:

- Home > 6
- DATE: 2016-01-16
- JEV No.: 200-16-01-3
- Payee: Rusti V. Jimenez
- Particulars: C/A payment of Honorarium of watchmen/ utility workers for US8-Cranit for December 2017































Below this information is a table showing the credit and debit entries:

Credit	Debit
1-01-02-010	1-03-05-020
Cash in Bank	Advances for Payroll
126175.00	126175.00

At the bottom left of the browser window, the version number '2.0.15.1' is visible. The Windows taskbar at the very bottom shows the system clock as 5:00 PM on 5/11/2018.

# GENERAL LEDGER

The screenshot shows a web browser window displaying the 'Open LGU Accounting System' interface. The browser's address bar shows the URL: `localhost:8081/openLGAAccountSystemV2/web/index.php?module=general-ledger%2Findex`. The page has a dark header with the text 'Open LGU Accounting System' and a 'Login' button. On the left, there is a sidebar menu for an 'Administrator' with options: 'Journal Entry', 'General Ledger' (highlighted), 'Trial Balance', 'Financial Performance', 'Financial Position', and 'Accounts'. The main content area has a breadcrumb 'Home > General Ledgers' and a title 'General Ledgers'. Below the title, it says 'Showing 1-10 of 38 items.' and displays a table of ledger entries. The table has columns for '#', 'Account Code', 'Account Name', and icons for edit, delete, and print. The entries listed are:

#	Account Code	Account Name	
1	1-03-05-010	Advances for Operating Expenses	  
2	5-02-04-020	Electricity Expenses	  
3	5-02-03-010	Office Supplies	  
4	1-02-01-010	Cash in Bank - I.C. Time Deposit	  
5	1-07-04-011	A.D. - Buildings	  
6	1-07-05-020	Office Equipment	  
7	1-07-05-021	A.D. - Office Equipment	  
8	1-07-05-030	Information & Communication-Technology Equipment	  
9	1-07-05-031	A.D. - A. D. - Information & Communication Tech. Equipment	  
10	1-07-05-990	Other Machinery & Equipment	  

At the bottom left of the page, the version number '2.0.15.1' is displayed. The Windows taskbar at the bottom shows the time as 5:03 PM on 5/21/2018.

# LEDGER ACCOUNT

The screenshot displays a web browser window with the URL `localhost:9381/openLGUAccountSystemV2/web/index.php?module=general-ledger%2fview&id=32`. The page title is "Open LGU Accounting System" with a "Login" link. On the left is an "Administrator" sidebar menu with options: Journal Entry, General Ledger, Trial Balance, Financial Performance, Financial Position, and Accounts. The main content area shows a breadcrumb "Home > General Ledgers > 32". Below this, the account details are: "Account Code: 1-01-01-010" and "Account Name: Cash in Vault". A table displays the ledger entries:

DATE	PARTICULARS	Amount		Balance
		Debit	Credit	
	Check Disb. Journal	0	0	
	Cash Disb. Journal	0	0	
	Cash Receipt Journal	179327.03	179327.03	
	General Journal	0	0	
		179327.03	179327.03	0

At the bottom left of the browser window, the version "2.0.15.1" is visible. The Windows taskbar at the bottom shows the time as 6:55 PM on 5/11/2018.



# TRIAL BALANCE

The screenshot displays the 'Open LGU Accounting System' interface. On the left is a sidebar menu with options: Journal Entry, General Ledger, Trial Balance (highlighted), Financial Performance, Financial Position, and Accounts. The main content area shows a 'home / Trial Balance /' breadcrumb and a 'Print Trial Balance' button. The report title is 'Republic of the Philippines, MUNICIPALITY OF ORANI, Orani, Bataan, TRIAL BALANCE'. Below the title is a table with four columns: Account Title, Account Code, Debit, and Credit. The table lists various accounts and their balances, with a total of 1164907.46 for both Debit and Credit.

Account Title	Account Code	Debit	Credit
Office Supplies	5-02-03-010	110260	0
Accounts Payable	2-01-01-010	22500	0
Special Education Tax Receivables	1-03-01-030	0	382444.05
Special Education Tax	4-01-02-050	0	191222.04
Other Payables	2-09-99-990	0	650
Deferred Special Education Tax	2-05-01-020	382444.05	0
Discount on Special Education Tax	4-01-02-051	16049.35	0
Honoraria	5-01-02-100	133500	0
Tax Revenue Fines & Penalties-Property Taxes	4-01-05-020	0	4154.34
Due to BIR	2-02-01-010	7325	12055.4
Advances for Payroll	1-03-05-020	126175	126175
Cash in Vault	1-01-01-010	179327.03	179327.03
Cash in Bank	1-01-02-010	179327.03	268879.6
		<b>1164907.46</b>	<b>1164907.46</b>

# SYSTEM USABILITY SCALE

- There are four respondents who tried the system.
  - 1 Municipal Accountant
  - 3 Regular employees
- The total score gathered is 285. The average SUS is 71.25.



# CONCLUSION AND FUTURE WORKS



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The Pilot Implementation of the Accounting Module is successful. The user interface is user-friendly and improved a lot compare to the previous system. The system will be improved with the addition of the Statement of Financial Position , Statement of Financial Performance and generate reports in PDF form.