

Pilot Implementation of OpenLGU Accounting Module in Orani, Bataan

Jaezelle Raye F. Inocencio and Danilo J. Mercado

INTRODUCTION

Nowadays, technology has become an essential part in our life. Most people are taking advantage of the technology we have incorporating it to their everyday lives. With this rising uproar in technology its no wonder that even companies, corporations, different institutions and government have embrace and taken its context. Thus, the emergence of e-Government and e-Governance. The difference between is that e-Governance is a wider concept that deals Information and Communications Technology (ICT) as a whole while the e-Government deals with subtle context such that make use of the government services and its people.

METHODOLOGY

System Requirements

1. Framework: Yii 2.0 Framework 2.0.15.1
2. Database: PostgreSQL, phpPgAdmin
3. Server: WAMP
4. 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 are implemented with the additional changes with all the functionality and in accounting codes

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.

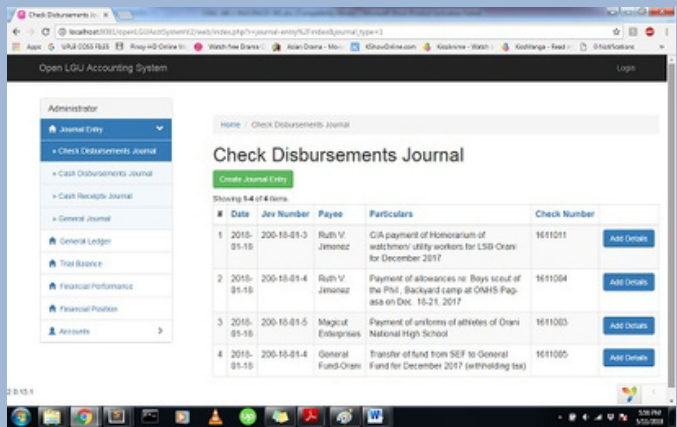
Users: The system is presented to the client and discussed if it meets their requirement.

RESULTS AND DISCUSSION

The four kinds of journal entry: Check Disbursement Journal, Cash Disbursement Journal, Cash Receipts Journal and General Journal are successfully implemented. These journals will be posted in the General Ledger and with this Trial Balance will be generated. The Yii 2.0 framework is also successfully used in the system.

Posted Journal Entries

These were generated after populating the journal entries and posted. The debit and credit must be balanced in order to be posted.

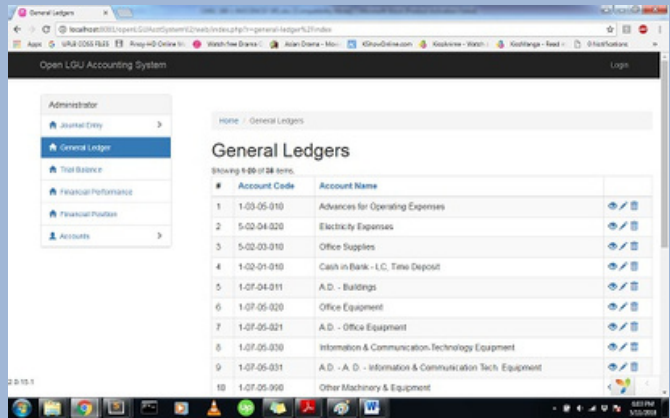


#	Date	Doc Number	Payee	Particulars	Check Number
1	2016-10-10	206-10-01-3	Ruth V. Jemeno	C/A payment of Honorarium of teachers' salary for October 2017	911021
2	2016-10-10	206-10-01-4	Ruth V. Jemeno	Payment of allowances to Bay school of the Phil. National Long at ORO's Plaza on Dec. 10, 21, 2017	911024
3	2016-10-10	206-10-01-5	Miguel B. Fernandez	Payment of salaries of teachers of ORO's National High School	911023
4	2016-10-10	206-10-01-6	General Fund	Transfer of fund from SIF to General Fund for December 2017 (withholding tax)	911025

Figure 1 - Journal Entries

General Ledger

The entries will be put in the corresponding ledger accounts.

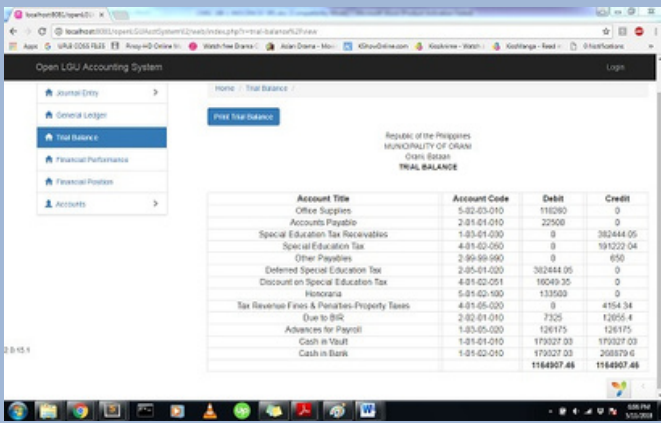


#	Account Code	Account Name
1	1-01-01-010	Advances for Operating Expenses
2	1-01-01-020	Electricity Expenses
3	1-01-01-030	Office Supplies
4	1-01-01-040	Cash in Bank - I.C. Time Deposit
5	1-01-01-050	A.D. - Buildings
6	1-01-01-060	Office Equipment
7	1-01-01-070	A.D. - Office Equipment
8	1-01-01-080	Information & Communication Technology Equipment
9	1-01-01-090	A.D. - Information & Communication Technology Equipment
10	1-01-01-100	Other Machinery & Equipment

Figure 2 - General Ledger

Trial Balance

The generated trial balance will be based on the transactions that are posted.



Account Title	Account Code	Debit	Credit
Office Supplies	1-01-01-020	11520	0
Accounts Payable	2-01-01-010	0	20200
Special Education Tax Receivables	1-01-01-030	0	36244.00
Special Education Tax	4-01-01-010	0	19322.04
Other Prepaids	2-01-01-080	0	600
General Special Education Tax	2-01-01-020	36244.00	0
Discount on Special Education Tax	4-01-01-020	10240.00	0
Revenue	5-01-01-010	0	115200
Tax Revenue from Property Taxes	4-01-01-020	0	4154.24
Cash in Bank	2-01-01-010	7100	12264.4
Advances for Payroll	1-01-01-030	128175	0
Cash in Hand	1-01-01-010	170227.00	0
Cash in Bank	1-01-01-010	170227.00	208224.4
		115200	115200

Figure 3 - Trial Balance



ABOUT THE AUTHOR

Jaezelle Raye F. Inocencio is a BS Computer Science student from University of the Philippines Los Baños.

CONCLUSION

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.