



Local government unit of arteche, eastern samar

## Office of the municipal accountant

### CITIZEN'S CHARTER

#### A. Receipt of Barangay Report of Checks Issued

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Transmittal Letter (2 original copies)		Prepared by the Barangay Treasurer		
2. Punong Barangay Certification (Duplicate for the Municipal Accountant and Quadruplicate for COA SA)(1 original)		Prepared by the Punong Barangay		
3. Disbursement Vouchers and the Complete Supporting Documents		Barangay Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Vouchers and the supporting documents to the employee in-charge for evaluation and review.	1. Evaluate and reviews submitted documents.	None	25 mins.	<b>GRECIELOU FLORES</b> <b>KELVIN DACULAN</b> <b>RHEA REBATO</b> <b>JUSTINE CARANZO</b> Barangay Affairs Office of the Municipal Accountant

2. Submit the evaluated and reviewed Disbursement Vouchers and the supporting documents to the Municipal Accountant	2. Receives the evaluated and reviewed Disbursement Vouchers and the supporting documents and signs the Transmittal Letter	None	5 mins.	<b>ZOLITA TOMENIO</b> <i>Office of the Municipal Accountant</i>
<b>TOTAL</b>		None	30 mins.	

### B. Issuance of Certificate of Creditable Tax Withheld

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Register in the logbook and state your request.	1. None	None	3 mins.	Michael Roncales

2. Wait while the requested document is being prepared by the employee incharge.	2. Prepares the requested document	None	5 mins.	Vincent A. Nuguit
	2.1. Signs the prepared document	None	1 min.	Vincent A. Nuguit
3. Receive the document requested.	3. Releases the requested document.	None	1 min.	Michael Roncales
<b>TOTAL</b>		None	10 mins.	

### C. Processing of Cash Advance

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Field/Activity Current Expenses (COE) - Approved Budget for the Field/Activity COE (1 original)		Office of the Municipal Mayor		
2. Travelling Allowances - Approved Office Order/ Travel Order (1 original) - Duly approved itinerary of travel (1 original)		Office of the Municipal Mayor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

1. Submit the Disbursement Voucher and the supporting documents to the Office the Municipal Accountant for Pre-audit. Wait while the documents are being evaluated and reviewed.	1. Record & assign Disbursement Voucher Number. 2. Evaluates and reviews submitted documents.	None	5 mins.	Zolita Tomenio  Jenny D. Flores
	3. Signs the voucher as to completeness of supporting documents	None	1 min.	Vincent A. Nuguit
2. Submit the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	1. Forward pre-audited DVs to MTO 2. Signs the voucher as to availability of funds.	None	2 min.	Michael Roncales  Lorelie O. Pajanustan/MTO
3. Return the approved/signed check together with the	1. Prepares the Accountant's Advice	None	5 mins.	Vincent A. Nuguit

voucher and supporting documents to the Office of the Municipal Accountant for the issuance Accountant's Advice.	2. Signs the accountant's advice	None	1 min.	Vincent A. Nuguit
4. Forward signed check and DVs to MTO for release of check to claimant	1. Release check & corresponding DV to MTO	None	1 min.	Michael Roncales
<b>TOTAL</b>		None	15 mins.	

**D. Processing of Liquidation of Cash Advances or Reimbursements  
(Field/Activity Current Operating Expenses)**

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Report of Disbursements certified correct by the accountable officer (1 original)	Prepared by the Employee
2. Approved Purchase Request with Certificate of Emergency Purchase, if necessary (1 original)	Prepared by the Employee
3. Bills, receipts, sales invoices (1 original)	Provided by the Employee

4. Certificate of Inspection and Acceptance (1 original)		Prepared by the Employee		
5. Request for Quotations from at least three suppliers for purchases involving P1,000.00 and above, except for purchases made while on official travel (1 original)		Prepared by the Employee		
6. Abstract of Quotations (1 original)		Prepared by the Employee		
7. OR in case of refund (duplicate)		Office of the Municipal Treasurer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Disbursement Voucher and the supporting documents to the Office the Municipal Accountant for Pre-audit. Wait while the documents are being evaluated and reviewed.	1. Record Liquidation Report and assign LR Number. 2. Evaluates and reviews submitted documents.	None	5 mins.	Christian Banario  Jenny D. Flores
	3. Signs the LR as to completeness of supporting documents and corresponding	None	1 min.	Vincent A. Nuguit

Note: Claims w/ incomplete Supporting documents will be returned to claimant	DV for reimbursement			
2. Forward the Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	1. Submit DV to MTO for certification as to availability of funds	None	2 min.	Michael Roncales
3. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice.	1. Prepares the Accountant's Advice	None	5 mins.	Vincent A. Nuguit
	2. Signs the accountant's advice	None	1 min.	Vincent A. Nuguit
4. Return the Check & DV to MTO for release to claimant	6. Assists the employee	None	1 min.	Michael Roncales
<b>TOTAL</b>		None	15 mins.	

## E. Processing of Claims by Contractors/Suppliers/Creditors

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Revised Documentary Requirements for Common Government Transactions		COA Circular 2012-001 dtd June 14, 2012	Accountant's Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Disbursement Voucher and the supporting documents to the Office the Municipal Accountant for Pre-audit. Wait while the documents are being evaluated and reviewed.	1. Record DV to Log book and assign DV No. 2. Evaluates and reviews submitted documents.	None	5 mins.	Zolita Tomenio  Jenny Flores
	3. Signs the voucher as to completeness of supporting documents	None	1 min.	Vincent Nuguit



2. Forward Pre-audited voucher to the Treasurer's Office for signing as to availability of funds.	1. Release DV to MTO	None	2 min.	Michael Roncales
3. Return the approved/signed check together with the voucher and supporting documents to the Office of the Municipal Accountant for the Accountant's Advice.	1. Prepares the Accountant's Advice	None	5 mins.	Vincent Nuguit
	2. Signs the accountant's advice	None	1 min.	Vincent A. Nuguit
4. Forward Check & Corresponding DV to MTO for release to claimant	1. Release Check & DV to MTO	None	1 min.	Michael Roncales
<b>TOTAL</b>		None	15 mins.	