

OFFICE OF THE MUNICIPAL ACCOUNTANT FUNCTIONAL CHART



General Management and Supervision

Formulates, maintains and implements administrative and personnel policies; Maintains personnel discipline; and Plans, assigns and evaluates specific tasks to personnel.

General Accounting Services/Internal Control

Prepares and encodes Journal Entry Vouchers of all financial transactions; Generates Trial Balance, Balance Sheet, Statement of Operations, Cash Flow Statement, Government Equity and all supporting schedules; Prepares monthly bank reconciliation statements of all bank accounts of the municipality; Reconciles generated ledgers of: Properties and equipment, Cash Accounts, Receivable Accounts, Payable Accounts, Construction in Progress and Registry of Public Infrastructure; Accounts for request of obligations of the SEF and prepares journals and analysis thereof; Summarizes, classifies/distributes all receipts and revenues to appropriate accounts.

Reviews, audits and approves all disbursements of the municipality; Reviews all journal entries; Maintains and reviews subsidiary and general ledgers; Checks entries on cash accounts for all collections and deposits and income receipts per classification/responsible officers; Prepares payrolls/vouchers and computes taxes due from officials/employees and creditors and ensures the withholding and remittance of the same; Summarizes and remits all trust liabilities deducted from all money payments; and Conducts monitoring/inspection of projects and procurements of the municipality.

Barangay Accounting Services

Records and classifies all financial transactions of the nine (9) barangays of Itoгон; Prepares barangay monthly bank reconciliation statements; Prepares barangay monthly and annual financial reports for individual barangay and consolidated financial report of all the barangays; Computes and remits barangay share on RPT, CTC, Sand & Gravel and other taxes; Assists barangay treasurers on barangay financial matters/concerns.

General Support Services

Maintains systematic, organized and updated filing system; Receives, records, forwards, routes mails of correspondence and other documents; Answers queries and other correspondences; Acts upon personnel-related requests and or requirements such as DTRs, leaves, pass slips, travel orders, etc.; Prepares certifications and accountants' check advices; Sorts, folds and submits vouchers and JEVs to COA office; Delivers, picks up and submits reports, correspondences, remittances and other documents or supplies to and from concerned persons/offices/agencies.

MUNICIPAL ACCOUNTING OFFICE (MACCO)
Internal Services

1. Claims Processing

1.1. Cash Advances

- 1.1.1. Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses
- 1.1.2. Petty Cash Fund (PCF) – Initial Cash Advance
- 1.1.3. Traveling Allowance (Local and Foreign Travel)

1.2. Liquidation of Cash Advances

- 1.2.1. Payroll Fund of Salaries, Wages, Allowance, Honoraria and other Similar Expenses
- 1.2.2. Petty Cash Fund
- 1.2.3. Travelling Expenses (Local and Foreign Travel)

1.3. Fund Transfers

- 1.3.1 Non-Government Organizations/People's Organizations (NGOs/POs)
 - 1.3.1.1 Release of Funds
 - 1.3.1.2 Implementation and Liquidation of Funds Released
 - 1.3.1.3 Staggered Release of Funds to NGO/PO
- 1.3.2 Transfer of Funds to Implementing Agencies
 - 1.3.2.1 Transfer
 - 1.3.2.2 From Trust Fund to the General Fund for unspent balance/excess amount

1.4 Salary

- 1.4.1 Individual Claims
 - 1.4.1.1 First Salary
 - 1.4.1.2 Salary (if deleted from the payroll)
 - 1.4.2.1 Salary of Casual/Contractual Personnel
- 1.4.3 Salary Differentials due to Promotion and/or Step Increment
- 1.4.4 Last Salary
- 1.4.5 Salary due to heirs of deceased employee

1.5 Maternity Leave

1.6 Allowance, Honoraria and Other Forms of Compensation

- 1.6.1 Personnel Economic Relief Allowance (PERA)
- 1.6.2 Representation and Transportation Allowance (RATA)
- 1.6.3 Clothing/Uniform Allowance

- 1.6.4 Subsistence, Laundry Allowance
- 1.6.5 Productivity Incentive Allowance (PIB)
- 1.6.6 Honoraria
- 1.6.6.1 Government Personnel involved in Government Procurement
- 1.6.6.2 Governing Boards of Collegial Bodies
- 1.6.6.3 Lecturer/Coordinator
- 1.6.6.4 Special Projects
- 1.6.6.5 Science and Technology Activities
- 1.6.7 Hazard Duty Pay
- 1.6.8 Longevity Pay
- 1.6.9 Overtime Pay

- 1.7 *Mid and Year-End Bonus (YEB) and Cash Gift (CG)***

- 1.8 *Retirement Benefits***

- 1.9 *Terminal Leave Benefits***

- 1.10 *Monetization of Earned Leave Credits***

- 1.11 *Loyalty Cash Award/Incentive***

- 1.12 *Collective Negotiation Agreement (CNA) Incentive***

- 1.13 *Other Expenditures***
- 1.13.1 Utility Expenses
- 1.13.2 Extraordinary and Miscellaneous Expenses

- 1.14 *Procurement***
- 1.14.1 Procurement through Public Bidding
- 1.14.1.1 Infrastructure
- 1.14.1.1.1 Advance Payment
- 1.14.1.1.2 Variation Order/Change Order/Extra Work Order
- 1.14.1.1.3 Progress Payment
- 1.14.1.1.4 Final Payment
- 1.14.1.1.5 Release of Retention Money
- 1.14.1.2 Consulting Services
- 1.14.1.3 Goods
- 1.14.1.3.1 Supplies, Materials, Equipment and Motor Vehicle
- 1.14.1.4 Repair and Maintenance of Equipment and Motor Vehicle
- 1.14.1.5 Advertising Expenses
- 1.14.2 Procurement through Alternative Modes

- 1.14.2.1 Limited Source Bidding
- 1.14.3.1 Direct Contracting
- 1.14.3.1.1 Repeat Order
- 1.14.4 Shopping
- 1.14.3 Negotiated Procurement

1.15 Cultural and Athletic Activities

**1.16 Human Resource Development and Training
Program Expenses**

1.17 Financial Expenses

- 2. Issuance of Accountant's Advice of Local Checks
- 3. Issuance of Certifications
- 4. Issuance of Borrowed Documents
- 5. Preparation of Payrolls

