



Provincial Accounting Office



1.Submission of Periodic Utilization Reports to various NGAs

Preparation and submission of Monthly & Quarterly Utilization Report under Trust Fund and SEF.

Office or Division:	Provincial Accounting Office			
Classifications:	Complex			
Type of Transactions:	G2G – Government to Government			
Who may avail:	All National Government Agencies.			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Complete list of financial reports(3 copies)			Provincial Accounting Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
None	1. Prepares utilization report including other attached reports.	None	3Days	Michael Tambiga Accounting Clerk
	2. Approves the utilization report by the implementing office, Provincial Planning & Development Coordinator, Provincial Accountant and Head of Agency.	None	2 Days	End-user, Kyne Mabugnon Acting Department Head Head of Agency
2.Receives submitted utilization reports.	2.Submits utilization report thru mail.	None	1 Day	Michael Tambiga Accounting Clerk/Mailing Courier
TOTAL:		None	6 Days	



2.Submission of Monthly Financial Reports to COA

Preparation and submission of monthly financial statements including pre-trial balance and approved DVs/Payroll.

Office or Division:	Provincial Accounting Office			
Classifications:	Complex			
Type of Transactions:	G2G – Government to Government			
Who may avail:	COA			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Complete list of financial reports (2 copies)			Provincial Accounting Office.	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
None	1. Accounts all journal entries pertaining to each accounting period.	None	2 Days/fund	Beverly Limot Accounting Clerk Julimar Pardillo Accounting Clerk Irish Lumbab Accounting Clerk Farrah Sue Docdoc Data Entry Machine Operator III
	2. Prepares adjusting/reversing entries for other adjustments.	None	45 Minutes /fund	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk
	3. Generates pre-closing trial balance of all funds maintained including	None	15Minutes /fund	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk



	special accounts.			Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk
	4. Prepares and generates monthly statement of financial position, statement of financial performance, statement of cash flow and other financial reports.	None	3 Days/fund	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk
	5. Reviews and approves all financial statements including its trial balance.	None	30 Minutes /fund	Kyne Mabugnong Acting Department Head
Receives submitted financial reports. Stamped as receive.	6. Submits reports to COA.	None	10Minutes fund	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk
TOTAL:		None	5 Days, 1 Hour & 6 Minutes	



3.Submission of Monthly Bank Reconciliations to COA

Preparation and submission of monthly bank reconciliations of all funds maintained to COA

Office or Division:	Provincial Accounting Office			
Classifications:	Complex			
Type of Transactions:	G2G – Government to Government			
Who may avail:	COA			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Bank Statements, Subsidiary Ledger of Cash (2 copies)			Provincial Accounting Office.	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
None	1. Accounts all financial transactions pertaining to cash receipts & disbursements.	None	2 Days/fund	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk
	2. Prepares bank reconciliation.	None	4 Days&3 Hours /fund	Eduarlita Andrin Accounting Clerk Michael Tambigan Accounting Clerk III Marivic Andea Management Analyst I
	3. Approves bank reconciliation with attached bank statements.	None	30 Minutes /fund	Kyne Mabugnong Acting Department Head



Receives submitted financial reports.	4. Submits to COA.	None	10Minutes /fund	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk
TOTAL:		None	6 Days&3 Hours & 40 Minutes	



4.Certification on the Appointments of Municipalities

Certification on the appointment of municipalities without Certified Public Accountant.

Office or Division:	Provincial Accounting Office			
Classifications:	Simple			
Type of Transactions:	G2G – Government to Government			
Who may avail:	All Municipalities of Lanao del Norte			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Latest Approved Annual Budget (3 copies)			Concerned Municipality	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Submits request together with the latest approved annual budget and certification.	1. Receives appointment from municipality.	None	3Minutes /appointment	Betsy Rose Lubay Data Entry Machine Operator I Regielio Perong Accounting Clerk
	1.1Checks the budgetary requirements of the request.	None	4Minutes /certification	Julius Rey Lanaja Accounting Clerk
	1.2Approves the certification.	None	1Minutes /certification	Kyne Mabugnon Acting Department Head
2.Receives approved certification.	2. Records and releases approved certification.	None	2Minutes /certification	Betsy Rose Lubay Data Entry Machine Operator I Regielio Perong Accounting Clerk
TOTAL:		None	10 Minutes	



5.Processing, Control and Recording of Claims

Processing, Control and Recording of financial transactions under PS, MOOE, & CO.

Office or Division:	Provincial Accounting Office			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All LGU Offices			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Disbursement voucher or payroll and its supporting documents and attachment (4 copies)			PAccO – Bookkeeping/Accounting Division	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Submits disbursement vouchers and payrolls.	1. Receives disbursement vouchers/payrolls including its documentary requirements.	None	2 Minutes /claim	Regielio Peronng Accounting Clerk
	1.1 Checks and verifies the completeness of its supporting documents. If complete proceed to the next action, return for non-compliance .	None	5Minutes /claim	Regielio Peronng Accounting Clerk
	1.2 Records in database and numbers the DVs and Payrolls.	None	3Minutes /claim	Regielio Peronng Accounting Clerk
	1.3 Distributes the DVs	None	1Minutes /claim	Regielio Peronng Accounting Clerk



	and payrolls for pre-audit.			
	1.4 Conducts pre-audit of the claims.	None	30min/voucher or payroll	Beverly Limot Accounting Clerk Julimar Pardillo Accounting Clerk Irish Lumbab Accounting Clerk Farrah Sue Docdoc Data Entry Machine Operator III Adela Ancheta Management Analyst IV Necesaria Gallo Administrative Assistant II Joan Dandoy Accounting Clerk
	1.5 Controls the funds and stamps all supporting documents.	None	5Minutes /voucher or payroll	Kimberly Duntar Accounting Clerk
	1.6 Issues BIR Form 2306 & 2307.	None	5Minutes /DV	Betsy Rose Lubay Data Entry Machine Operator I
	1.7 Journalizes and indexes the DVs and payrolls to individual ledger cards.	None	20Minutes /DV(PS, MOOE & CO)	Marivic Andea Management Analyst I Michael Tambiga Accounting Clerk Julius Rey Lanaja Accounting Clerk Eive Bandiala Accounting Clerk Reywynn Laurie Accounting Clerk Ritchie Neil Losano Accounting Clerk



	1.8 Approves the claim by the Provincial Accountant or next in rank.	None	2Minutes /DV or payroll	Kyne Mabugnong Acting Department Head
2.Receives released claim.	2. Records and releases the DVs and payrolls to claimants/liasons or forwards to PTO	None	2Minutes /claim	Regelio Perong Accounting Clerk
TOTAL:		None	1 Hour & 15 Minutes	



6. Granting & Liquidation of Cash Advances

Approval and liquidation of regular and special cash advances granted to PGLDN Employees/Officials.

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All employees of PGLDN			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Documentary Requirements as prescribed under COA Circular No. 2012-001 (4 copies)			Provincial Accounting Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1. Submits all documentary requirements for processing.	1. Receives liquidation report/request for cash advance including attached supporting documents.	None	5 Minutes /liquidation	Verjie Unabia Accounting Clerk
	1.1 Checks and verifies the completeness and accuracy of supporting documents. Return for non-compliance.	None	30 Minutes /liquidation	Verjie Unabia Accounting Clerk
	1.2 Journalizes the liquidation. Affixes the JEV No. in the journal entry.	None	10 Minutes /liquidation	Verjie Unabia Accounting Clerk
	1.3 Approves the liquidation/request by the Provincial Accountant or next-in-rank.	None	2 Minutes /liquidation	Kyne Mabugnon Acting Department Head
	1.4 Files a copy of liquidation.	None	1 Minutes /liquidation	Verjie Unabia Accounting Clerk
TOTAL:		None	30 Minutes	



7.Preparation of Net Take Home Pay Certification

Preparation of employees' Net Take Home Pay

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All employees of PGLDN			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Official Receipt (1 copy only)			Provincial Treasurer's Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Surrenders official receipt (OR) for processing.	1. Receives official receipt and checks the amount.	None	1Minutes /certification	Verjie Unabia Accounting Clerk
	1.1Reviews encode, and prints employee's basic monthly salary and deductions.	None	6Minutes /certification	Verjie Unabia Accounting Clerk
	1.2Approves the certification by the Provincial Accountant	None	1Minutes /certification	Kyne Mabugnon Acting Department Head
2.Receives the certification	2. Records and releases certification to clients	None	2 Minutes /certification	Verjie Unabia Accounting Clerk
TOTAL:		None	10 Minutes	



8.Preparation of Premium and Loan Certification for GSIS, HDMF, PHIC

Preparation of employees' Premium and Loan Certification

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All employees of PGLDN			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Official Receipt (1 copy only)			Provincial Accounting Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Submits official receipt.	1. Receives the official receipt.	None	1Minutes /certification	Verjie Unabia Accounting Clerk
	1.1Reviews encode and prints employee's basic monthly salary and deductions.	None	2 Hours /certification	Verjie Unabia Accounting Clerk
	1.2Approves the certification by the Provincial Accountant	None	1Minutes /certification	Kyne Mabugnon Acting Department Head
2.Receives the certification	2. Records and releases the certification to clients	None	2 Minutes /certification	Verjie Unabia Accounting Clerk
TOTAL:		None	2 Hours & 4Minutes	



9.Preparation of Certificate of Availability of Funds

Preparation of CAF as requirement for public bidding.

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All offices of PGLDN			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Approved Budget Proposal or Program of Work., Approved PR (3 copies)			Concerned Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Submits request for CAF together with the approved budget proposal/POW and approved Purchase Request.	1. Receives request including approved budget proposal or program of work and Purchase Requests.	None	1 Minute/CAF	Julius Rey Lanaja Accounting Clerk
	1.1Reviews the budgetary requirements and fund allocation of the request. Return for discrepancy.	None	30Minutes /CAF	Julius Rey Lanaja Accounting Clerk
	1.2Approves the CAF by Provincial Accountant	None	1Minutes/CAF	Kyne Mabugnon Acting Department Head
2.Receives CAF	2.Records and releases CAF to clients.	None	2 Minutes /CAF	Julius Rey Lanaja Accounting Clerk
	2.1Files a copy of certification.	None	1 Minute /CAF	Julius Rey Lanaja Accounting Clerk
TOTAL:		None	35 Minutes	



10.Certification on the Availability of Funds for Casual & Permanent Appointments

Certification on appointments for promotion/upgrading of positions.

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	PHRMDO			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. CSC Form for appointment, Certification from Budget office (3 copies)			PHRMDO, PBO	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Forwards appointment for processing.	1. Receives request including attached supporting documents.	None	1 Minute/certification	Betsy Rose Lubay Data Entry Machine Operator I
	1.1 Approves the attached documents. Return for discrepancy.	None	3Minutes /certification	Kyne Mabugnon Acting Department Head
2.Receives Certification on appointment.	2. Records and releases the appointments to clients.	None	1 Minute/CAF	Betsy Rose Lubay Data Entry Machine Operator I
TOTAL:		None	5 Minutes	



11.Certification on the Abstract of Quotations

Certification on the abstract of quotations to purchase goods/services.

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	PGSO			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Abstract of Quotation, Three (3) canvass of quotations, approved Purchase Request (3 copies)			Provincial General Services Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1.Submits abstract of quotations for review and approval	1. Receives request including attached supporting documents.	None	1 Minute/certification	Regelio Perong Accounting Clerk
	1.1 Approves the attached documents. Return for discrepancy.	None	3 Minutes /certification	Kyne Mabugnon Acting Department Head
2.Receives approved abstract of quotation.	2. Records and releases to clients.	None	1 Minute/CAF	Regelio Perong Accounting Clerk
TOTAL:		None	5 Minutes	



12. Issuance of Journal Entry Voucher for Hospital Income, Professional Fee, & Medical Assistance for Indigency Program (MAIP)

Issuance of Journal Entry Voucher for processing of HI, PF, and MAIP.

Office or Division:	Provincial Accounting Office – Bookkeeping/Accounting Division			
Classifications:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All PGLDN Hospitals			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Bank statements/snapshots (1 copy only)			Provincial Accounting Office/LandBank	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1. Requests issuance of Journal Entry Voucher (JEV)	1. Receives request from client.	None	1 Minute/JEV	Marivic Andea Management Analyst I leve Bandiala Accounting Clerk
	1.1 Reviews bank statements/snapshts to determine completeness and accuracy of the professional fee, hospital income, MAIP credited to the account.	None	5Minutes /JEV	Marivic Andea Management Analyst I leve Bandiala Accounting Clerk
	1.2 Prepares Journal Entry for the transaction.	None	5Minutes /JEV	Marivic Andea Management Analyst I leve Bandiala Accounting Clerk
	1.3 Approves Journal Entry Voucher.	None	1 Minute/JEV	Kyne Mabugnong Acting Department Head
2. Receives approved Journal Entry Voucher.	2. Records and releases JEV to clients.	None	2 Minutes /JEV	Marivic Andea Management Analyst I leve Bandiala



				Accounting Clerk
	2.1 Files a copy of JEV.	None	1 Minutes /JEV	Marivic Andea Management Analyst I leve Bandiala Accounting Clerk
TOTAL:		None	15 Minutes	



13. Endorsement of Accountant's Advice to Authorized Bank

Preparation and endorsement of Accountant's Advice of Local Check
Disbursement to authorized bank.

Office or Division:	Provincial Accounting Office			
Classifications:	Simple			
Type of Transactions:	G2G – Government to Government			
Who may avail:	Provincial Treasurer's Office/Clients			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Drawn Check (2 copies)			Provincial Treasurer's Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1. PTO/Client forwards the drawn check.	1. Receives checks from PTO/Clients.	None	10 Minutes /batch	Ritchie Neil Losano Accounting Clerk Kimberly Duntar Accounting Clerk
	1.1 Checks accuracy of the drawn check and encode details.	None	15 Minutes /batch	Ritchie Neil Losano Accounting Clerk Kimberly Duntar Accounting Clerk
	1.2 Approves accountant's check advice.	None	5 Minutes /batch	Kyne Mabugnon Acting Department Head
2. Authorized Bank receives accountant's advice.	2. Records and releases approved accountant's advice.	None	1 Hour /batch	Ritchie Neil Losano Accounting Clerk Kimberly Duntar Accounting Clerk
TOTAL:		None	1 Hour and 30 Minutes	