

LGU – BONGABON



ACCOUNTING DEPARTMENT

MISSION



AN ORGANIZATION EQUIPPED WITH MODERN TECHNOLOGY, BACKED BY EQUALLY ABLED, RESPONSIBLE STAFF, TASKED TO FORMULATE AND IMPLEMENT INTERNAL CONTROL AND TO DETERMINE THE FINANCIAL CONDITION AND RESULT OF OPERATION OF THE LOCAL GOVERNMENT UNIT.

VISION



A RESPONSIVE ORGANIZATION WORTHY OF PUBLIC TRUST WITH SOCIALLY, RESPONSIVE, PRO-ACTIVE AND UNIFIED CIVIL SERVANTS.

LEGAL PROVISION



Republic Act No. 7160 otherwise known as the Local Government Code of 1991 section 474 paragraph (a) provides for the mandatory appointment of an Accountant for provincial city and Municipal Governments.

LEGAL MANDATE



As mandated under Section 474 of the Republic Act. No. 7160 otherwise known as the Local Government Code of 1991, the Accountant shall take charge of both the accounting and the internal audit services of the Local Government Unit concerned and shall:

LEGAL MANDATE



1. Install and maintain an internal audit system in the local government concerned;

LEGAL MANDATE



2. Prepare and submit financial statement to the Mayor, as the cas may be, and to the Sanggunian concerned.

LEGAL MANDATE



3. Apprise the Sanggunian and other local government officials on the financial condition and operation of the local Government Unit concerned;

LEGAL MANDATE



4. Review supporting documents before preparation of vouchers to determine completeness of requirements;

LEGAL MANDATE



5. Prepare statements of cash advances, liquidation, salaries, allowances, reimbursements and remittances pertaining to the Local Government Units.

LEGAL MANDATE



6. Prepare journal entry vouchers for liquidation of Cash Advances.

LEGAL MANDATE



7. Post individual disbursements to the subsidiary ledger and index card.

LEGAL MANDATE



8. Maintain individual ledgers for officials and employees of the Local Government Unit pertaining to payroll and deductions;

LEGAL MANDATE



9. Record and post in index cards details of purchased furnitures and equipment including disposal thereof, if any;

LEGAL MANDATE



10. Exercise such other powers and perform such other duties and functions as may be provided by law or ordinance.

LEGAL MANDATE



- As provided under section 334c of Republic Act 7160, the financial records of the barangays shall be kept in the Office of the Accountant in a simplified manner as prescribed by the Commission on Audit.

MUNICIPAL ACCOUNTING OFFICE

Organizational Chart



ALLAN XYSTUS A. GAMILLA
Municipal Mayor



EDWIN ST. SAN JUAN
Municipal Accountant



LORELIE F. NERY
Rev. Col. Clerk I



MARIA TERESAS. ZABAT
Bookkeeper I



MARIANNE A. VILLANUEVA
Data Controller I



SARAH MAE A. ABON
Assessment Clerk I



ROWENA G. CABURAL
Accounting Clerk I



RACQUEL B. SAN MATEO
Casual Clerk I



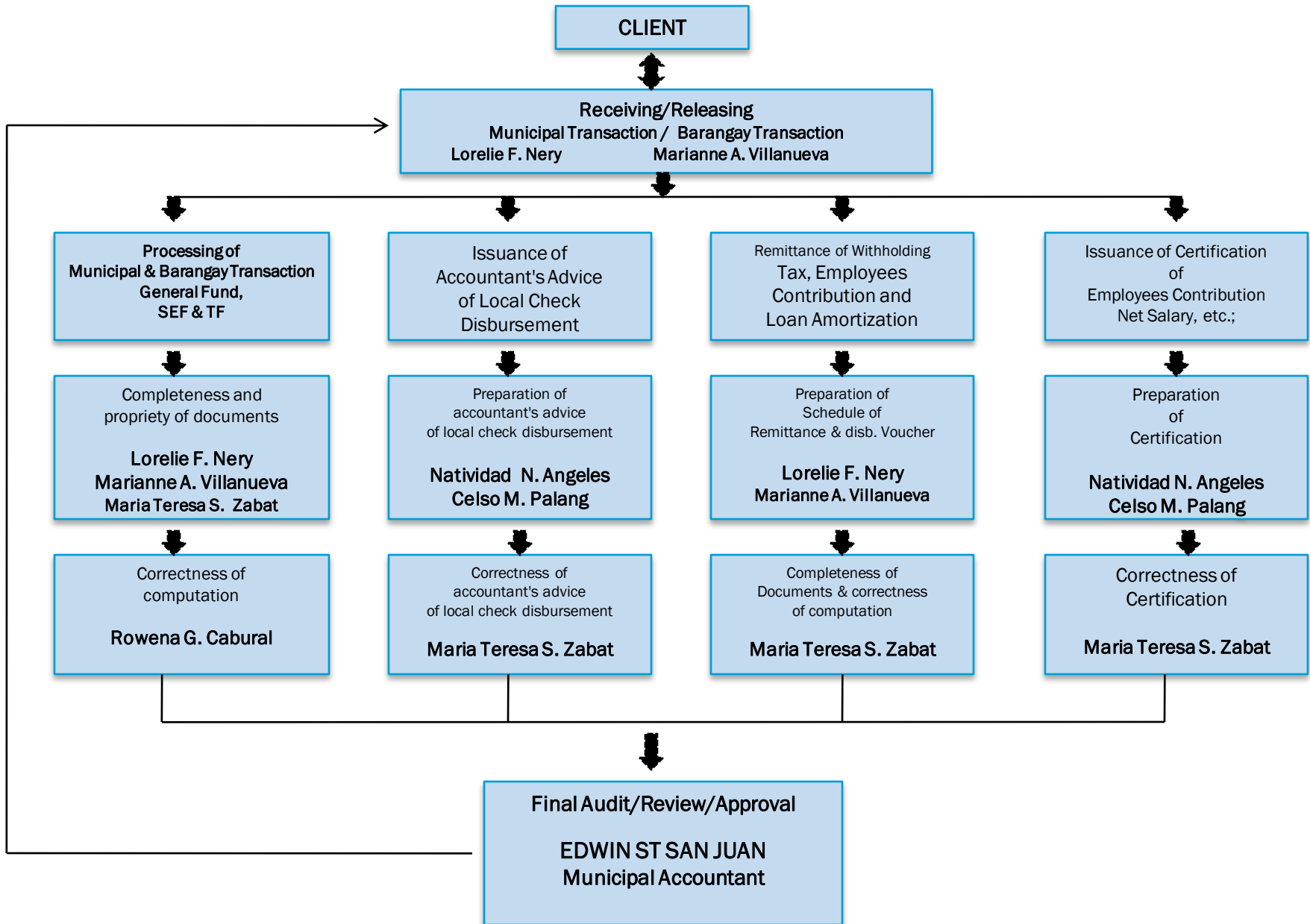
CELSO M. PALANG
J.O. Clerk



NATIVIDAD N. ANGELES
J.O. Clerk

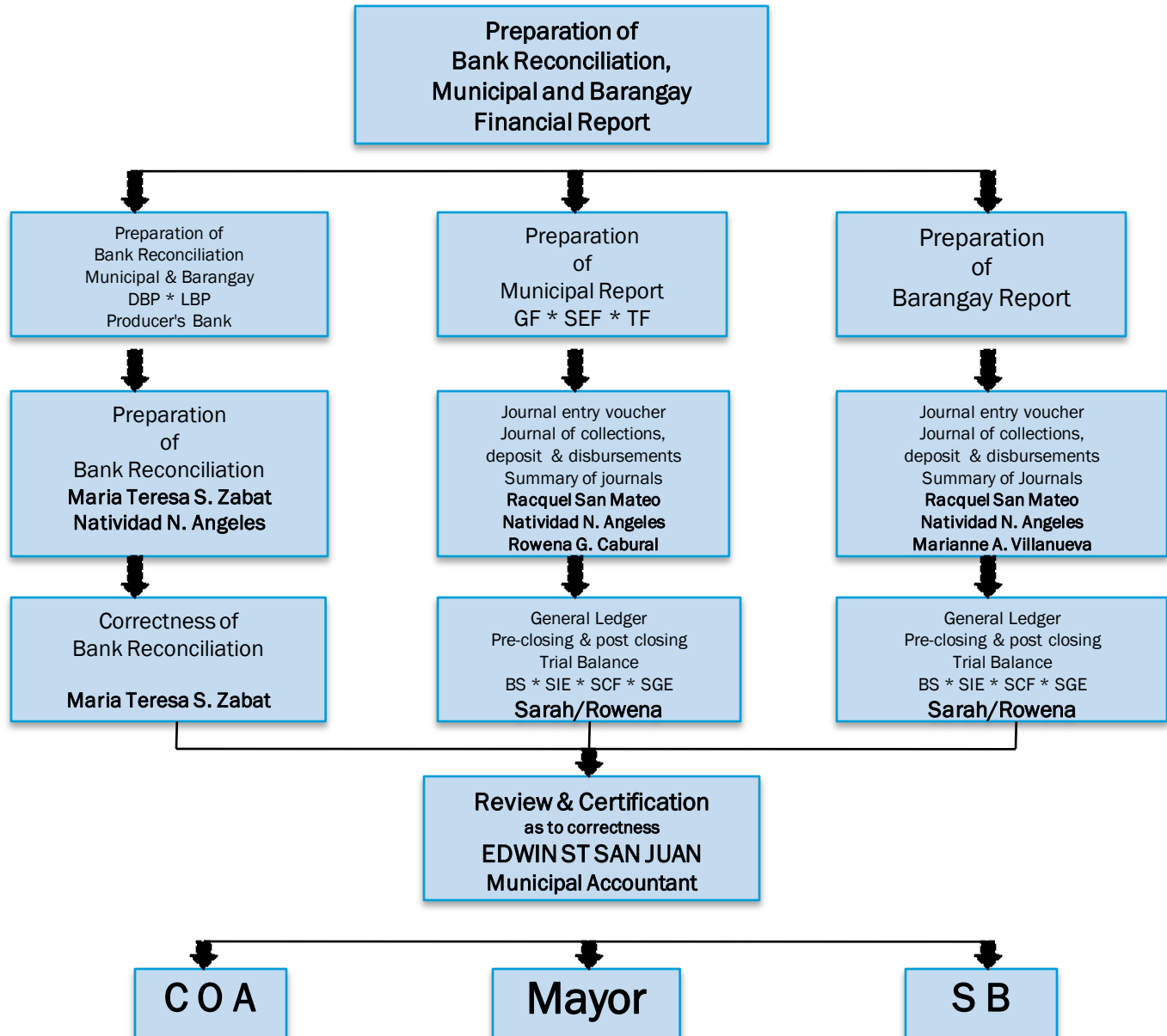
OFFICE OF THE MUNICIPAL ACCOUNTANT

WORK FLOW CHART



OFFICE OF THE MUNICIPAL ACCOUNTANT

WORK FLOW CHART



OFFICE WORK PLAN

For the First Quarter of 2015



Name of Programs / Activities	Objectives
1. Pre-Audit Services	To comply with the regulations that all disbursements of public funds be supported by documents necessary to prove their validity, propriety and legality.

OFFICE WORK PLAN

For the First Quarter of 2015



Name of Programs / Activities	Objectives
2. Bookkeeping Services (Recording and Reporting)	To prepare Monthly and Quarterly Reports of the following funds: <ol style="list-style-type: none">1. General Fund (GF)2. Special Education Fund (SEF)3. Trust Fund (TF)4. Barangay Fund (BF) – (28 Brgys) Reports to be prepared: <ol style="list-style-type: none">a. Adjusted Pre-closing Trial Balanceb. Post Closing Trial Balancec. Statement of Financial Positiond. Statement of Comprehensive Incomee. Statement of Cash Flowsf. Notes to Financial Statementsg. Schedule of Receivables and Payables

OFFICE WORK PLAN

For the First Quarter of 2015



Name of Programs / Activities	Objectives
3. Administrative Services	<ul style="list-style-type: none">a. Remittance of withholding taxes and various salary deductions including personal and government shareb. Settlement of COA findingsc. Issuance of various certification and liquidation report

CAPACITY DEVELOPMENT AGENDA

CY 2013 TO 2016

Service / Competency Focus Area	Objectives	Time Frame	Resources Requirement /Source of Fund
ACCOUNTING DEPARTMENT			
INSTALLATION OF e-NGAS	Systematic Accounting System	CY 2015	300,000.00

CAPACITY DEVELOPMENT AGENDA

CY 2013 TO 2016

Service / Competency Focus Area	Objectives	Time Frame	Resources Requirement/ Source of Fund
ACCOUNTING DEPARTMENT			
INSTALLATION OF Payroll System	Systematic Payroll System	CY 2014	100,000.00

CAPACITY DEVELOPMENT AGENDA

CY 2013 TO 2016

Service / Competency Focus Area	Objectives	Time Frame	Resources Requirement/ Source of Fund
ACCOUNTING DEPARTMENT			
Construction of Store room	Safeguard Financial Documents	DEC. 2013	150,000.00

CAPACITY DEVELOPMENT AGENDA

CY 2013 TO 2016

Service / Competency Focus Area	Objectives	Time Frame	Resources Requirement/ Source of Fund
ACCOUNTING DEPARTMENT			
Networking/Interlinking of offices with revenue generation functions through installation of software	Systematize Local revenue Collections and Collectibles	CY 2014	50,000.00

TRAVELLING EXPENSE



1	LUCENA F. CEÑA	59,633.00
2	JOSEPHINE P. ENTILA	51,360.00
3	ERIC C. SANTIAGO	40,900.00
4	ANAMOR P. ESGUERRA	40,212.00
5	TERESITA P. MANALAC	35,350.00
6	FORTUNATO A. CLETO	33,670.00
7	SHERWN M. SANTOS	27,260.00
8	SYLVIA R. RONQUILLO	27,210.00
9	ADELAIDA LLUAN	25,550.00
10	EDWIN ST. SAN JUAN	24,250.00

TRAVELLING EXPENSE



11	JANE P. RAMOS	23,955.00
12	DRA ELIZABETH ESPIRITU	23,055.00
13	DR. JANETE C. PAYAWAL	22,205.00
14	REBECCA P. MUNCAL	21,330.00
15	JAYSON L. LEONARDO	20,730.00
16	CARMENCITA P. CARPIO	20,560.00
17	HENRI R. CAJUCOM	19,900.00
18	ANNIE RIVERA	19,030.00
19	ANA LIZA M. CRUZ	18,230.00
20	AURELIA V. VILLADO	18,100.00

TRAVELLING EXPENSE



21	AMELIA A. GAMILLA	17,640.00
22	ANGELINA P. JORNADAL	17,300.00
23	PILAR DC. MARTINEZ	16,650.00
24	CONCEPCION D. YLARDE	16,460.00
25	DALMACIO VILLANUEVA	16,400.00
26	CONSUELO C. CLETO	16,280.00
27	ROMEO VALERIANO	15,980.00
28	DR. GIL R. DINGLASAN, DVM	15,770.00
29	PEPITO C. HERNANDEZ	15,600.00
30	MARISSA O. SERRANO	15,130.00

TRAVELLING EXPENSE



31	ROGELIO Y. MACAYAN	14,400.00
32	MARIANNE A. VILLUANUEVA	14,100.00
33	QUINTIN SARENAS	14,040.00
34	FRANCISCO LOIDA V. CABANA	12,760.00
35	CONRADO C. SADIE	12,420.00
36	ERLINDA B. PANGAN	12,180.00
37	MARIETTA E. VITERBO	12,130.00
38	LIZA P. ANGELES	11,374.00
39	LEONICIA A. MANAPSAL	11,280.00
40	NORMA D. GONZALES	10,530.00

TRAVELLING EXPENSE



41	JOHN MARK B. CORPUZ	10,300.00
42	VERNA LOURDEZ C. LOPEZ	10,300.00
43	LAMBERTO M. CARPIO	10,024.00
44	ANNETTE E. SACLAYAN	9,900.00
45	LEAH MARIE T. CAYSIDO	9,900.00
46	JOY A. CAMANIA	9,700.00
47	FERDINAND P. ARUCAN	9,570.00
48	MA. ASUNCION MANGILIT	9,230.00
49	TEOFISTA T. MALLARI	9,070.00
50	ZENAIDA N. RIGUER	8,900.00

TRAVELLING EXPENSE



51	NERISSA A. ARIMADO	8,760.00
52	MYLA OCAMPO	8,720.00
53	ROLAND M. BAUTISTA	8,720.00
54	RODORA C. ANTONIO	8,400.00
55	RAINELDA L. CUDIA	8,200.00
56	GIEROLD P. EVASCO	8,020.00
57	CHARITO B. ASPA	7,680.00
58	CAESAR V. CATLI	7,650.00
59	ALEXANDER R. GUERRERRO	7,360.00
60	NORA C. PASCUA	7,350.00

TRAINING EXPENSE



1	HENRI R. CAJUCOM	43,205.00
2	CARMENCITA P. CARPIO	32,000.00
3	ANNIE G. RIVERA	27,250.00
4	JAYSON L. LEONARDO	27,250.00
5	LUCENA F. CEÑA	19,295.00
6	ANAMOR P. ESGUERRA	18,000.00
7	ROMEO M. VALERIANO JR.	18,000.00
8	PEPITO C. HERNANDEZ	17,600.00
9	AMELIA A. GAMILLA	16,155.00
10	JANE P. RAMOS	16,155.00

TRAINING EXPENSE



11	JOSEPHINE ENTILA	16,100.00
12	AURELIA V. VILLADO	15,845.00
13	ALICIA DE CASTRO	15,325.00
14	JESSIE R. ONG	15,325.00
15	SYLVIA R. RONQUILLO	14,700.00
16	ERIC C. SANTIAGO	14,640.00
17	NORMA D. GONZALES	14,250.00
18	NERISSA A. ARIMADO	13,000.00
19	JERRY PANGINEN	12,900.00
20	EDWIN ST SAN JUAN	12,820.00

OVERTIME PAY



TREASURER'S OFFICE

1	ANNETTE E. SACLAYAN	77,199.09
2	TERESITA P. MANALAC	64,144.53
3	ANA LIZA M. CRUZ	55,912.32
4	SHEILA GAY B. BUNAG	48,001.32
5	LAMBERTO M. CARPIO	23,870.64
6	LIZA P. ANGELES	21,072.72
7	ATANACIO EVANGELISTA	13,800.00
8	QUINTIN SARENAS	8,327.90
9	RYAN A. FAMA	5,414.16
TOTAL		317,742.68

OVERTIME PAY



ACCOUNTING OFFICE

1	MARIANNE A. VILLANUEVA	40,180.78
2	MARIA TERESA S. ZABAT	39,777.29
3	ROWENA G. CABURAL	35,628.12
4	LORELIE F. NERY	34,229.78
5	SARAH MAE A. ABON	29,576.66
6	RACQUEL SAN MATEO	27,647.32
7	NATIVIDAD ANGELES	8,751.28
8	CELSO PALANG	8,301.28
TOTAL		224,092.51

OVERTIME PAY



BUDGET OFFICE

1	MARILOU A. DOMINGO	133,751.36
2	DARWIN M. MACAYAN	79,613.77
TOTAL		213,365.13

OVERTIME PAY



ASSESSOR'S OFFICE

1	JAYSON L. LEONARDO	22,260.67
2	NORMA D. GONZALES	10,679.02
3	NERISSA A. ARIMADO	10,273.65
4	KRISTINE LUCILLE C. RODRIGUEZ	6,776.25
5	CRISPIN V. CASTRO	6,300.00
6	DIANNE B. PEREZ	6,300.00
7	JASMIN T. GAMBAO	6,300.00
8	MICHAEL C. CARREON	6,300.00
TOTAL		81,489.59

STATEMENT OF COMPREHENSIVE INCOME

GENERAL FUND



	2012	2013	2014
NATIONAL REVENUE			
Internal Revenue Allotment	92,443,279.00	97,501,259.00	110,429,685.00
Subsidy from Other National Agency	2,812,865.06	1,306,945.59	1,521,132.69
SUB TOTAL	95,256,144.06	98,808,204.59	111,950,817.69
LOCAL REVENUE			
Real Property Tax	669,223.59	1,297,301.90	1,472,583.08
Business Tax, Permit and Licenses	2,076,169.06	2,337,631.97	3,518,661.30
Income from Cemetery Operations	47,200.00	72,825.00	62,750.00
Income from Market	5,106,135.00	5,586,951.00	5,379,972.00
Income from Slaughterhouse	735,013.00	676,455.00	1,073,430.00
Other Local Income	2,027,387.95	2,083,848.97	2,832,977.70
SUB TOTAL	10,661,128.60	12,055,013.84	14,340,374.08
GRAND TOTAL	105,917,272.66	110,863,218.43	126,291,191.77

STATEMENT OF COMPREHENSIVE INCOME

GENERAL FUND



	2012		
NATIONAL REVENUE			
Internal Revenue Allotment	92,443,279.00	0.8728	87%
Subsidy from Other National Agency	2,812,865.06	0.0266	3%
SUB TOTAL	95,256,144.06	0.8993	90%
LOCAL REVENUE			
Real Property Tax	669,223.59	0.0063	1%
Business Tax, Permit and Licenses	2,076,169.06	0.0196	2%
Income from Cemetery Operations	47,200.00	0.0004	0%
Income from Market	5,106,135.00	0.0482	5%
Income from Slaughterhouse	735,013.00	0.0069	1%
Other Local Income	2,027,387.95	0.0191	2%
SUB TOTAL	10,661,128.60	0.1007	10%
GRAND TOTAL	105,917,272.66	1.00	100%

STATEMENT OF COMPREHENSIVE INCOME

GENERAL FUND



	2013		
NATIONAL REVENUE			
Internal Revenue Allotment	97,501,259.00	0.8795	88%
Subsidy from Other National Agency	1,306,945.59	0.0118	1%
SUB TOTAL	98,808,204.59	0.8913	89%
LOCAL REVENUE			
Real Property Tax	1,297,301.90	0.0117	1%
Business Tax, Permit and Licenses	2,337,631.97	0.0211	2%
Income from Cemetery Operations	72,825.00	0.0007	0%
Income from Market	5,586,951.00	0.0504	5%
Income from Slaughterhouse	676,455.00	0.0061	1%
Other Local Income	2,083,848.97	0.0188	2%
SUB TOTAL	12,055,013.84	0.1087	11%
GRAND TOTAL	110,863,218.43	1.0000	100%

STATEMENT OF COMPREHENSIVE INCOME

GENERAL FUND



	2014		
NATIONAL REVENUE			
Internal Revenue Allotment	110,429,685.00	0.8744	87%
Subsidy from Other National Agency	1,521,132.69	0.0120	1%
SUB TOTAL	111,950,817.69	0.8864	89%
LOCAL REVENUE			
Real Property Tax	1,472,583.08	0.0117	1%
Business Tax, Permit and Licenses	3,518,661.30	0.0279	3%
Income from Cemetery Operations	62,750.00	0.0005	0%
Income from Market	5,379,972.00	0.0426	4%
Income from Slaughterhouse	1,073,430.00	0.0085	1%
Other Local Income	2,832,977.70	0.0224	2%
SUB TOTAL	14,340,374.08	0.1136	11%
GRAND TOTAL	126,291,191.77	1.0000	100%

STATEMENT OF COMPREHENSIVE INCOME

GENERAL FUND



	2012	2013	2014
NATIONAL REVENUE			
Internal Revenue Allotment	87%	88%	87%
Subsidy from Other National Agency	3%	1%	1%
SUB TOTAL	90%	89%	89%
LOCAL REVENUE			
Real Property Tax	1%	1%	1%
Business Tax, Permit and Licenses	2%	2%	3%
Income from Cemetery Operations	0%	0%	0%
Income from Market	5%	5%	4%
Income from Slaughterhouse	1%	1%	1%
Other Local Income	2%	2%	2%
SUB TOTAL	10%	11%	11%
GRAND TOTAL	100%	100%	100%

REAL PROPERTY TAX



YEAR	PRIOR YEAR	CURRENT YEAR	TOTAL COLLECTIBLES
2012	29,859,052.76	7,657,645.60	37,516,698.36
2013	35,007,967.62	14,367,948.30	49,375,915.92
2014	45,756,288.16	14,905,637.70	60,661,925.86
2015	56,766,426.95	15,635,445.10	72,401,872.05

REAL PROPERTY TAX



YEAR	TOTAL COLLECTIBLES	TARGET TO COLLECT	% OF TARGET	% OF TARGET
2012	37,516,698.36	380,000.00	0.0101	1%
2013	49,375,915.92	380,000.00	0.0077	1%
2014	60,661,925.86	570,000.00	0.0094	1%
2015	72,401,872.05	1,360,924.04	0.0188	2%

REAL PROPERTY TAX



YEAR	TARGET TO COLLECT	ACTUAL COLLECTIONS	% OF COLLECTIONS
2012	380,000.00	2,508,730.74	660%
2013	380,000.00	3,619,627.76	953%
2014	570,000.00	3,895,498.91	683%
2015	1,360,924.04		

REAL PROPERTY TAX



YEAR	TOTAL COLLECTIBLES	ACTUAL COLLECTIONS	% OF COLLECTIONS	% OF COLLECTIONS
2012	37,516,698.36	2,508,730.74	0.0669	7%
2013	49,375,915.92	3,619,627.76	0.0733	7%
2014	60,661,925.86	3,895,498.91	0.0642	6%
2015	72,401,872.05			

THANK YOU!