

FUNCTIONAL STATEMENT AND GENERAL OBJECTIVES

Office/Department : OFFICE OF THE CITY ACCOUNTANT

Budget Year: : 2012

I. FUNCTIONAL STATEMENT

1. Accounting of all revenues, receipts and disbursements of the City Government of Naga.
2. Installation and maintenance of internal audit system in the local government unit for the proper disbursement of public funds.
3. Preparation of Financial reports of the City Government of Naga and its twenty seven (27) barangays.
4. Perform such other functions as mandated by the Local Government Code.

II. OBJECTIVES

1. To improve accounting and internal audit services of the City Government in conformity with the generally accepted government accounting and auditing standards.
2. To provide updated and accurate financial information to the City Mayor, the Sanggunian Panlungsod and other local government officials for policy and decision making purposes.
3. To expedite processing of vouchers with complete documents so as not to compromise services or delay settlement of obligations of the city government
4. To assist departments comply with accounting and auditing requirements and alert them to transactions which may be in violation of auditing rules and regulations.

III. PROJECTS/ACTIVITIES

Reference Code	Program/Project /Activity Description	Cost ('000)	Performance/ Output Indicator	Annual Targets	Implementation Schedule	
					FROM	TO
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1081-1-1	Bookkeeping, Accounting and Record Keeping	3,381	Prepared Journal Entry Voucher	Per Financial Transaction	January	December
			Posted & maintained records of all financial Transaction	Per Financial Transaction	January	December
			Prepared & Updated Ledger Card for Salaries PPE, Utilities and Other Subsidiary Ledgers	Per Financial Transaction	January	December
			Prepared & printed Financial Report & Statements(General Fund, Special education Fund, Trust Fund & 27 Barangays)	Monthly Quarterly & Annually	January	December February of the preceed -ing year for Annual Reports
			Reconciled Bank Statements	Monthly	January	December
			Prepared Accountants Advice	Daily	January	December
			Prepared withholding Tax Certificates &	Daily	January	December

			Adjusted withholding tax			
			Transmitted Documents to local & national offices	Monthly	January	December
1081-1-2	Internal Control, Pre-Auditing of Disbursements & Operations Auditing	2,816	Monitored & Controlled Obligations & Expenses	Daily	January	December
			Pre-audited Vouchers & Payrolls	Daily	January	December
			Monitored & Controlled Cash Advances	Daily		
			Conducted Operations Audit & Prepared Reports	Quarterly	January	December
1081-1-3	Preparation of Payroll for all Offices and Departments (27 Permanent and 31 casual) and Updating of contributions &	4,696	Updated loans ledger	Daily	January	December
			Prepared net take-home payslips and recommendations for	Daily	Daily	Daily
	remittance of concerned officials and employees w/ GOs & NGOs Concerned		loan applications			
		Generated & Printed Payrolls, Obligation Requests & Payslips	Every 15 days	January	December	
		Printed Certificate of Premium and loan Deduction	Daily	January	December	
		Printed ATM Database Report	Every 15 days	January	December	
		Payroll Data Converted to ATM format	Every 15 days	January	December	
		Delivered Data Disk & Hard Copy to LBP	Every 15 days	January	December	
		Printed Summary of Remittances, for GSIS, Pag-IBIG, BIR, LBP, PhilHealth, PPSB, QUEDANCOR, PVB	Monthly	January	December	
			NACEMCO, etc...			
TOTAL		10,893				