

# FUNCTIONAL CHART

## PROVINCIAL ACCOUNTING OFFICE

### AUDIT SERVICES

- \* Install and maintain an internal audit system in the Provincial Government of Benauet
- \* Review the completeness of supporting documents of all disbursement vouchers and payrolls under all funds before its approval for payment.
- \* Install and maintain revenue and systems audit policies and procedures in the Provincial Government of Benauet
- \* Prepare payrolls, vouchers, payslips, and Payroll Credit System (PaCS) for salaries, wages, bonuses, and other allowances of officials & employees
- \* Maintain individual ledger for all officials/employees of the Province pertaining to deductions, compensations, cash advances, per diems, and reimbursements
- \* Prepare timely remittance reports of taxes withheld, mandatory contributions, and loan payments deducted from payroll of officials, employees, suppliers and contractors
- \* Prepare certificates for taxes withheld (employees and business establishments)
- \* Participate in the inspection of goods and equipment purchased
- \* Verify and certify other financial documents.

### ADMINISTRATIVE SERVICES

- \* Maintain office records, equipment and correspondences
- \* Record incoming and outgoing financial documents, reports, and other correspondences
- \* Prepare communications and office and other reports that may be required.
- \* Maintenance of office cleanliness and preventive maintenance of office service vehicle

To install and maintain a pre-audit and revenue audit system; review supporting documents attached to vouchers prior to payment to determine completeness of requirements; prepare and submit financial statements to the Governor, Sanggunian, Auditor, Budget Officer, Treasurer and other local and national agencies concerned; remit premiums, loans and taxes withheld from officials/employees and business establishments and maintain individual ledgers of the same; inspect purchased goods and equipment; certify other financial reports; and exercise such other powers and perform such other duties and functions as maybe provided by law or ordinance..

### BOOKKEEPING SERVICES

- \* Maintain the Books of Accounts of the Provincial Government of Benauet
- \* Prepare periodic and annual financial statements/reports and its supporting schedules and submit the same to the Governor, Sanggunian, Auditor, and other agencies/offices concerned.
- \* Apprise the Governor, Sanggunian and other Local Government Officials on the financial condition and operations of the Province.
- \* Prepare statement of accounts and notice of unliquidated cash advances and monitor its liquidation & settlement.
- \* Verify and analyze all collections and deposits made under all funds maintained by the province
- \* Verify and analyze all transactions paid in cash / check under all funds maintained by the Province.
- \* Verify fund availability and prepare CAF and liquidation reports under the Trust Fund
- \* Prepare Journal Entry Vouchers (JEV) for all accounts under all funds maintained by the province
- \* Prepare Accountant's Advice for all checks issued by the province
- \* Maintain subsidiary ledgers of accounts under all funds
- \* Prepare Bank Reconciliation Statements under all funds

**FUNCTIONAL STATEMENT**

