DETAILED ACCOUNTING PROCEDURES

A. Detailed Procedures For Recording Of Accounting Transactions

1. CASH RECEIPTS

1.1 Payments are received by the Collecting Officer(s)

Responsible Person(s)	Activities
Collecting Officer(s)	1. Upon receipt of cash/checks or other acceptable form of payment, prepares Official Receipt (OR) in three (3) copies. 2. Issues the original copy of OR to payor. 3. Prepares summary of collections for the day and transmits the same together with all collection made and remaining copies of OR to the Cashier.
Cashier	4. Receives collections from Collecting Officer(s) and validates entries in the OR. 5. Prepares deposit slip in two (2) copies and makes actual deposit of all collections In depository bank. 6. Enter collections received and deposits made during the day in Cash Book. 7. Forward triplicate copy of OR and duplicate copy of deposit slip to Accounting Unit. 8. Prepare Daily Collection Report the next working day to reconcile balance per book as against balance per bank (snapshot issued by the depository bank). 9. At the end of each month, prepares an abstract or schedule of monthly collections, deposits made and cash balances.
Accounting Specialist	10. Received triplicate copy of OR and duplicate copy of deposit slip. 11. Verifies if the amount in the deposit slip tallies with the total amount of OR. 12. Indicates in the deposit slip the number of OR covered by such slip.

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	13. Prepares accounting entry on copy of OR and forward to Finance Manager for review.
Finance Manager	14. Reviews accounting entry: a. If entry is correct, initials copy of OR and Returns OR to Account Analyst for encoding to JDE Oracle. b. If there is an error in the entry return OR with the documents attached to Account Analyst for correction/adjustment.
Account Specialist	15. If the entry is correct, encodes the accounting entry to JDE Oracle Accounting System and print the Receipt Journal Report for validation of the Accounting Supervisor. 16. Files copies of Official Receipt and other documents. 17. After end the month, print the monthly Receipt Journal Report for reference.

1.2 Payments are received by the Cashier

Responsible Person(s)	Activities
Cashier	18. Upon receipt of cash, check or other acceptable form of payment, prepares OR in three (3) copies. 19. For collection in: a. Cash ✓ Validate OR ✓ Immediately issues original copy of OR to the payor. b. Checks ✓ Issues original copy of OR to the payor ✓ If checks if Post Dated, Issue Provisional Receipt and hold

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	release of OR until check is cleared.
	20. Prepares deposit slip in two (2) copies and makes actual deposit of all collections in depository bank. 21. Enters collections received and deposits made during the day in Cash Book. 22. Forwards triplicate copy of OR and duplicate copy of deposit slip to Accounting Office/Unit. 23. When checks received are cleared, sends original copy of the validated OR to payor.
Account Specialist	24. Receives triplicate copy of OR and duplicate copy of deposit slip. 25. Verifies if the amount in the deposit slip tallies with the total amount of OR. 26. Indicates in the deposit slip the number of OR covered by such slip. 27. Prepares accounting entry on copy of OR and forward to Finance Manager for review.
Finance Manager	28. Reviews accounting entry: c. If entry is correct, initials copy of OR and Returns OR to Account Analyst for encoding to JDE Oracle. d. If there is an error in the entry return OR with the documents attached to Account Analyst for correction/adjustment.
Account Specialist	29. If the entry is correct, encode the accounting entry to JDE Oracle Accounting System, If adjustment is needed, proceeds to the correction of entry and goes back the Activity 12. 30. Files copies of OR and deposit slip together with the Daily Cash Position Report.

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31. After end the month, print the monthly Receipt Journal Report for reference.

2. CASH DISBURSEMENT

Responsible Person(s)	Activities
Bookkeeper IV	32. Prepares processing of voucher payable as follows: • Obtains/checks all supporting documents required and Purchase Ledger Report from Purchasing and Requesting Unit. • Matches the Purchase Order thru JDE Oracle Procurement System (after matching, automatic voucher and accounting entries will be generated.) • Verifies/validates documents and prepare accounting entries for the disbursement not process by the Procurement System and encode Standard Voucher to JDE Oracle Accounting System RE: AP Modules • Print/sign/forward the print out of Journal Voucher Report to Accounting • Supervisor/Finance Manager for validation/approval/posting
Finance Manager	33. Review the accounting entries thru JDE Oracle encoded entries. 34. If the encoded entry is correct, approve/post transaction and sign/approve the Journal Voucher Report and return the same to Bookkeeper for Disbursement Order preparation. 35. If there's an error/correction, return the print out of Journal Voucher Report together with the attached documents and effect the correction/adjustment to Bookkeeper IV.

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Bookkeeper IV	36.	Effect the correction to JDE Oracle Accounting System.
	37.	Print the revised Journal Voucher Report, sign and forward the same to Accounting Supervisor for validation/approval/posting to JDE Oracle.
Finance Manager	38.	Validates/approves/posts the correction to JDE Oracle Accounting System.
	39.	Sign the Journal Voucher Report as approved for preparation of disbursement order.
Bookkeeper IV	40.	Initiates processing of disbursement claim by preparing three (3) copies of Disbursement Order and typing all the pertinent information therein. Including the accounting entries.
	41.	Forward the same to Account Specialist for checking.
Account Specialist	42.	Checks the Disbursement Order based on the Payment Register print out. Validate the entries and amount/payment, sign the and
	43.	Forward the same to Accounting Supervisor/Finance Manager.
Finance Manager	44.	Double checks/reviews correctness of entries, and validity of payment based on the Payment Register, sign and
	45.	Forward the same to Internal Auditor for audit review, sign and
	46.	Forward the same to Corporate Treasurer.
Corporate Treasurer	47.	Certifies availability of funds on the Disbursement Order, based on the approved budget.
Approving Authority	48.	Sign the Disbursement Order.
Cashier	49.	Prepares the checks/EMT/Fund Transfer in accordance with Disbursement Order and attached Purchase Order (indicate the method of payment to suppliers)
Approving Authority	50.	Reviews and approve the check/Electronic Money Transfer/Fund Transfer.

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Cashier	51.	Release the payment to payee. Stamps "PAID" on Disbursement Order and all supporting documents/papers.
	52.	Forward the duplicate copy of Disbursement Order to Accounting Clerk/Bookkeeper IV for futures reference/file.
Account Specialist/Bookkeeper IV	53.	At the end of the month, generate the report/print out of Payment Register/Cash Disbursement, Journal Voucher Report/Accounts Payable Book for validation of accounting transaction and preparation of management financial reports.
Account Specialist/Bookkeeper IV	54.	Stamp/sign "Prepared by" at the bottom portion of the last page of printed reports and forward the same to Accounting Supervisor.
Account Specialist	55.	At the end of the month, generate the report/print out of Receipt Register/Cash Receipts for validation of accounting transaction and preparation of management financial reports.
	56.	Stamp/sign "Prepared by" at the bottom portion of the last page of printed reports and forward the same to Accounting Supervisor.
Finance Manager	57.	Stamp/sign "Approved by" at the bottom portion of the last page of printed reports.
	58.	Forward the printed reports to Accounting Clerk/Bookkeeper IV/Account Analyst for file.

3. <u>Revolving Fund Disbursement (cash advance availment)</u>

Responsible Person(s)		Activities
Bookkeeper	59.	Checked RFV and attachments and prepare accounting entries in the voucher.
Finance Manager	60.	Approves and signs RFV
Internal Auditor	61.	Checks and signs the RFV for passed in audit

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Cashier	62. Checks the RFV if properly approved and release amount.
LBRDC Employee(requesting employee)	63. Signs in the "Received by" portion of RFV

4. Revolving Fund Disbursement (Liquidation)

Responsible Person(s)	Activities
LBRDC Employee (requesting party)	64. Request Cashier to retrieve RFV and refund the unused amount or reimburses the shortages.
Cashier	65. Indicates in the liquidation statement the actual expenses incurred, amount per RF receipt, amount refundable/payable.
	66. Receives the amount refundable or pays for the amount payable, put initials and date on portion of refundable/payable amount.
LBRDC Employee(requesting party)	67. Signs the "payee" portion of the liquidation statement of RFV.
Cashier	68. Stamp the documents: ➢ If Cash Advance - "for liquidation: ➢ If liquidated already – " liquidated"
Bookkeeper	69. Indicates the accounting entry in the RFV
Finance Manager	70. Checks accounting entries and approves the liquidation statement of the RFV.
Internal Auditor	71. Reviews the transaction and signs the RFV

5. Replenishment of Revolving Fund – if 25% exhausted, The RF Custodian shall request for the replenishment of fund.

Responsible Person(s)	Activities
Cashier	72. Prepares Summary of Revolving Fund (RF) to be Replenished which includes : ➢ Date of RFV ➢ RFV No. listed in chronological order ➢ Payee

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		➢ Particulars ➢ Accounting Entries and account to be charged ➢ Total amount of disbursement
Bookkeeper	73.	Checks the summary of the RF against the un- replenished RFV.
Internal Auditor	74.	Reviews and signs the Summary of RF
Finance Manager	75.	Approves and signs the Summary of RF
	76.	Forward the same to Bookkeeper IV for preparation of Accounts Payable Voucher (APV).
Bookkeeper IV	77.	Prepares the APV in two copies with accounting entries and signs the APV as maker.
Account Specialist	78.	Checks the APV and signs in the APV as checker.
Internal Auditor	79.	Reviews the accounting entries against the Summary of RF and signs the APV.
Finance Manager	80.	Approves and signs the Accounts Payable Voucher (APV).
	81.	Forward the same to Bookkeeper IV for Disbursement Order (D.O.) preparation.
Bookkeeper IV	82.	Prepares and signs the Disbursement Order (DO).
	83.	Secures duplicate copy of APV.
	84.	File all approved APV for the day.
	85.	Forward the same to Cashier for debit advice preparation
Cashier	86.	Certifies the completeness of documents and signs in the Disbursement Order.
	87.	Prepares the Authority to Transfer in three (3) copies.
	88.	Forward the same to Account Specialist for checking.
Account Specialist	89.	Checks and signs the Disbursement Order.
	90.	Forward the same to Finance Manager.
Finance Manager	91.	Signs the DO and affix initial to the duplicate copy of the Authority for Fund Transfer and forward the same to Internal Auditor
Internal Auditor	92.	Reviews and signs the DO for pre-audit.

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	93. Forward the same to Cashier to secures approval.
Cashier	94. Forward the DO and Authority for Fund Transfer to approving signatories. 95. Upon approval, forward the Authority for Fund Transfer to LBP Cash Department for credit to Cashier's deposit account. 96. Withdraws the replenishments made and safe keep the amount to the revolving fund cash box. 97. Records replenishment made in the Revolving Fund. 98. Signs in the "payment received by" portion of the Disbursement Order. 99. Stamp "paid" all supporting documents and schedules attached in the Disbursement Order.

6. Non-Cash Transaction

Responsible Person(s)	Activities
Account Specialist	100. Receives supporting documents/schedules for the recognition of Non-cash transactions (i.e. accrual, depreciation, amortization, adjustment etc.) 101. Prepares accounting entries to record non-cash transaction based on supporting documents. 102. Encode the accounting entries to JDE Oracle Accounting System. 103. Generate/Print the Transaction Journal and forward the same to Accounting Supervisor/Finance Manager.
Finance Manager	104. Record accounting validates the accounting entries encoded to JDE Oracle and the completeness of supporting documents. a. If entries are correct and supporting documents are complete b. Stamp "Checked by/Approved by" at the bottom portion of the last page of

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	printed reports and forward the same to Internal Auditor for audit review.
Internal Audit Specialist	105. Double-check and reviews the journal voucher, sign and return to Account Specialist for file.
Account Specialist	106. At the end of the month, generate/print the Transaction Journal/General Journal Entry for validation of accounting transaction and preparation of management financial reports.

7. Maintenance of Subsidiary Ledgers and Preparation of Schedules

Responsible Person(s)	Activities
Bookkeeper IV/Bookkeeper/Accounts Specialist	107. Post accounting entries in the Subsidiary Ledger. 108. At the end of the month prepares various schedules.
Finance Manager	109. Reviews and checks the accuracy of schedules and subsidiary ledgers. Signs in the "checked by" portion of the schedules and return to prepare for filing.

8. Maintenance of General Ledger

Responsible Person(s)	Activities
Bookkeeper	110. Records accounting entries in Special Journals (i.e. Accounts Payable Book, Journal Voucher, Cash Receipt Book and Cash Disbursement Books)Post accounting entries in the Subsidiary Ledger.
Account Specialist	111. Reviews Trial Balance (Working Paper) by counter-checking with the balances in the General Ledger. 112. Prepares necessary adjustment, if any (in support for the preparation of Adjusted Trial Balance). Forwards adjustments to Finance Manager for review.
Finance Manager	113. Reviews the Journal Voucher and return to Account Specialist to effect the

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	adjustment to Trial Balance (working paper).
Account Specialist	114. Prepares Adjusted Trial Balance (working paper).
	115. Prepares Financial Statements.
Finance Manager	116. Checks and approves the Journal Voucher, Trial Balance and Financial Statements.
	117. Prepares the management reports (Statement of Income by business type, Balance Sheet. Financial Analysis and Schedule of Property Management and Manpower Service Income.
	118. Forwards the same to PGM for approval.
President and General Manager	119. Approves the Management Reports
Finance Manager	120. Submits the financial statements to management (executive committee and board members) and other regulatory bodies in need of the reports.

9. <u>Payroll Processing</u>
   a. Workers, contractual, project engineer, regular employees and manpower staff from Calumpit, Norzagaray, LIBI and Ajinomoto.

Responsible Person(s)	Activities
Acting Manpower Services Assistant	121. Receives payroll documents.
	122. Checks/verifies completeness and accuracy of the documentation
	123. Checks if names of employees/workers in the Summary of Attendance are covered by contracts
	124. Prepares computations of deductions or affix footnote (absences/deductions) in the Summary of Attendance.
	125. Signs in the "Checked by" portion of the Summary of Attendance (for Manpower staff and workers only)
	126. Forwards payroll documents to authorized signatories for approval.

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	127. Checks and signs Summary of Attendance with computations of deductions and computations of overtime claims.
	128. Encodes the payroll data in the Balmori Sure Paymaster System.
Internal Auditor	129. Call backs/validates inputted data in the payroll system.
Acting Manpower Services Assistant	130. Generates payroll sheets and forwards payroll documents to HR Assistant.
HR Assistant	131. Checks the Payroll Sheet
Acting Manpower Services Assistant	132. Prepares Account Payable Voucher (APV) in two (2) copies with accounting entry and signs the APV.
Account Specialist	133. Checks the accounting entry made by the Acting Manpower Services Assistant and signs the "checked by" portion of the APV
Internal Auditor	134. Reviews the accounting entry against supporting documents (payroll sheets and timesheet records, etc.) and signs in the APV.
Finance Manager	135. Approves and signs the APV and Payroll Sheet (Proof Sheet) and forward the same to Acting Manpower Service Assistant for preparation of Disbursement Order.
Acting Manpower Service Assistant	136. Prepares Disbursement Order and sign the Disbursement Order (DO) and forwards to Account Specialist for checking.
Account Specialist	137. Encodes the net amount of payroll to be credited to employees thru LBP Payroll Crediting System (PacsVal)
	138. Prepare Bank Advice/Debit Authority
	139. Generate Payroll Register Report in 3 copies and saves it in diskette in the presence of the Internal Auditor
	140. Checks Total Credit Amount in the Payroll Register Report against the Total Net Pay Amount in the Payroll Sheet (Proof Sheet) put initial in the documents.

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	141. Witnesses the saving of Payroll Register Report in the diskette by Account Specialist.
	142. Receives the diskette from the Account Specialist and place in an envelope, properly seals the same and affixes signature on the flap of the envelope.
Cashier	143. Prepares Application for Electronic Money Transfer form (EMT) only for local workers.
Finance Manager	144. Review and signs the documents.
	145. Forwards the same to Cashier for securing approval from the authorized signatories
Cashier	146. Secure approval for funds availability from the treasurer and General Manager for final approval.
Treasurer and President and General Manager	147. Signs and approves the documents.
Cashier	148. Forwards diskette in a sealed envelope with supporting payroll documents to LBP Cash Department: • Bank Advice/Debit Authority • Approved EMT
	149. Files payroll documents for post Audit.

c. LBRDC Officers.

Responsible Person(s)	Activities
Administrative Assistant/Secretary	150. Encodes payroll data in the Balmori SURE Pay System.
	151. Generate Proof Sheet and encodes the net amount of payroll to be credited to officers thru LBP Payroll Credit System (PacsVAL)
	152. Generate Proof Sheet and Payroll Register Report to Internal Auditor.
Internal Auditor	153. Checks the total credit amount in the Payroll Register against the total net pay amount in the Payroll Sheet. Put initials in the documents

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	154. Witnesses the savings of Payroll Register Report in the diskette by the Administrative Assistant/Secretary. 155. Receives the diskette from the Administrative Assistant/Secretary and place in an envelope, properly seals the same and affix signature on the flap of the envelope.
Administrative Assistant/Secretary	156. Prepares Debit Authority and forwards payroll documents to authorized signatories: • Payroll Sheet • Payroll Register Report • Debit Authority 157. Signs and secure approval of all the payroll documents from authorized signatories 158. Forwards diskette and debit authority to LBP Cash Department. 159. After, submission, prepares accounting entries, initials the same and forward to Account Specialist for booking. 160. Files payroll documents.
Account Specialist	161. Prepares the Journal Voucher and sign the vouchers. 162. Forward the same to Finance Manager for review and approval.
Finance Manager	163. Reviews the supporting documents and accounting entries and forwards the same to Internal Auditor for audit.
Internal Auditor	164. Reviews and authenticate the documents and sign the portion of "passed in Audit" and forward the same to Bookkeeper for recording.
Bookkeeper IV	165. Record the accounting transaction to General Journal Voucher or encodes to JDE Accounting System. 166. Files the documents.

c. LBP Janitors

Responsible Person(s)	Activities

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Accounting Clerk	167. Extract the USB from the Biometrics machine to which was previously check and validate by the Human Resource Assistant to register attendance of all the janitors to Mustard Seed Payroll System. 168. Encodes and update the shifting schedule of each janitor. 169. Receives all Approved Requisition of Janitorial Assistance (RJA) to validate overtime pay and Attendance of all janitorial relievers. 170. Validate each RJA per attendance report to authenticate the payment of overtime pay.
Internal Auditor	171. Call backs/validates overtime pay and authorized duty of the janitorial relievers to the system.
Accounting Clerk	172. After call back, generate Individual Attendance Report per janitor. 173. Forward the same to Human Resource Assistant for signatures.
Human Resource Assistant	174. Secures signatures of the following: • Janitors • Supervisor • Administrative and General Services Manager • Administrative Manager for LBP Janitorial 175. Checks the overtime claim of all janitors. 176. Forward the same to Accounting Clerk for processing thru Mustard Seed Payroll System.
Accounting Clerk	177. Processes the payroll and generate the Payroll Journal. 178. Prepares Accounts Payable Voucher.
Account Specialist	179. Checks the Account Payable Voucher and all supporting documents, signs and forward the same to Internal Auditor for audit purposes.
Internal Auditor	180. Validate and audit the Accounts Payable Voucher and all supporting

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	documents and affixes signature to "passed in audit portion" and forward the same to Finance Manager for approval.
Finance Manager	Approves the Accounts Payable Voucher and forward the same to Accounting Clerk for preparation of Disbursement Order.
Accounting Clerk	181. Prepares Disbursement Order based on the approved voucher. 182. Forward the same and all documents to Property Management and Manpower Services Manager (PMMS Manager) to certify the expenses incurred.
Property Management and Manpower Services Manager	183. Signs the Disbursement Order and forward the same to Account Specialist for checking and encoding of net amount to payroll crediting system.
Account Specialist	184. Reviews and validates the Disbursement Order as against the approved voucher. 185. Encodes the net amount of payroll to be credited to employee thru LBP PacsVAL. 186. Prepares Bank Advice/Debit Authority. Generates Payroll Register Report in three (3) copies and saves it in a diskette in the presence of the Internal Auditor.
Internal Auditor	187. Checks the total credit amount in the Payroll Register against the total net pay amount in the Payroll Sheet. Put initials in the documents 188. Witnesses the savings of Payroll Register Report in the diskette by the Account Specialist. 189. Receives the diskettes from Account Specialist and place in an envelope, properly seals the same and affixes signature on the flap of the envelope.
Finance Manager	190. Review and signs the documents. 191. Forwards the same to Cashier for securing approval from the authorized signatories

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Cashier	192. Secure approval for funds availability from the treasurer and General Manager for final approval.
Treasurer and President and General Manager	193. Signs and approves the documents.
Cashier	194. Forwards diskette in a sealed envelope with supporting payroll documents to LBP Cash Department the Debit Authority. 195. Files payroll documents for post Audit.

A. <u>Detailed Procedures For Financial Statement Preparation</u>

Responsible Person(s)	Activities
Account Specialist	196. Prepares Trial Balance (working paper) at the end of the month. 197. Generate Trial Balance and signs in the "prepared by" portion of the report. 198. Forward the same to Finance Manager for review.
Finance Manager	199. Review Trial Balance by counter checking with the balances in the General Ledger Book.
Finance Manager	200. Prepares necessary adjustment noted if any, and forwards adjustment to Account Specialist for preparation of Journal Voucher.
Account Specialist	201. Prepares Journal Voucher for the adjustment.
Finance Manager	202. Reviews and signs the Journal Voucher and forward the same to Internal Auditor for audit.
Internal Auditor	203. Validate and signs the Journal Voucher and forward the same to Account Specialist to effect the adjustment to Trial Balance.
Account Specialist	204. Prepares the adjusting Trial Balance and financial statements. 205. Affixes signature to the prepared by portion of and forward the same to Finance Manager for the preparation of management report.
Finance Manager	206. Reviews and signs financial statements.

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	207. Prepares management report for approval of the President and General Manager and presentation to the executive committee and LBRDC board.
	208. Forward the same to the President and General Manager for approval.
President and General Manager	209. Approves the management report and return to Finance Manager.
Finance Manager	210. Submits the management report to management and regulatory bodies.

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