



Republic of the Philippines
CITY GOVERNMENT OF ANTIPOLO

Office of the City Accountant

ACCOMPLISHMENT REPORT FOR YEAR 2009

A Report to the City Mayor of Antipolo

Prepared by:

PRESCILA P. SANGALANG
December 31, 2009

M E S S A G E



Mrs. PRESCILA P. SANGALANG
City Accountant

To Our Beloved Mayor:

As we start a new decade with a renewed sense of hope, we look back at 2009 with the intent of learning and re-learning from the events that shaped our lives both as individuals and a nation. Undeniably 2009 was a difficult year. Antipolo might not have been affected as adversely as other towns and cities from the devastations of the forces of nature, we were affected, nonetheless. Yes, the City was challenged but it was never conquered. Its officials had to be on their toes; sleepless a couple of times; going, moving even when their bodies were begging for rest. In the end, like the proverbial city built on solid grounds, it emerged victorious, ready to face the challenges of days ahead.

In like, albeit less catastrophic, manner, the Office of the City Accountant was also challenged. We had to contend with changes in government accounting procedures implemented by the Commission on Audit, notably the restoration of pre-audit for selected City transactions and later, Accountant's Advice for barangay transactions. Towards the end of the year, we had to keep abreast with changes in the implementing rules and regulations of the Government Procurement Act. All these even as we brace ourselves to possible sweeping changes brought about by revisions in the International Financial Reporting Standards (IFRS). On personal notes, some of its personnel faced health-related problems, even went under the knife. We lost loved ones almost in succession. Yes, we were challenged both on professional and personal levels. But the challenges did not deter us from doing our mandate as civil servants. United, relying on our individual and collective strengths, we performed our best to live up to our mission/vision. In the end, we were able to do our best; contributing to the welfare of the City we all love.

With pride and humility, I am reporting on the accomplishments of the Office of the City Accountant.

INTRODUCTION:

This report is being submitted in compliance with the memorandum order of the City Mayor, Honorable Danilo O. Leyble, requires all the departments in the City Government to submit a latest report of performance accomplishments for the past year 2009.

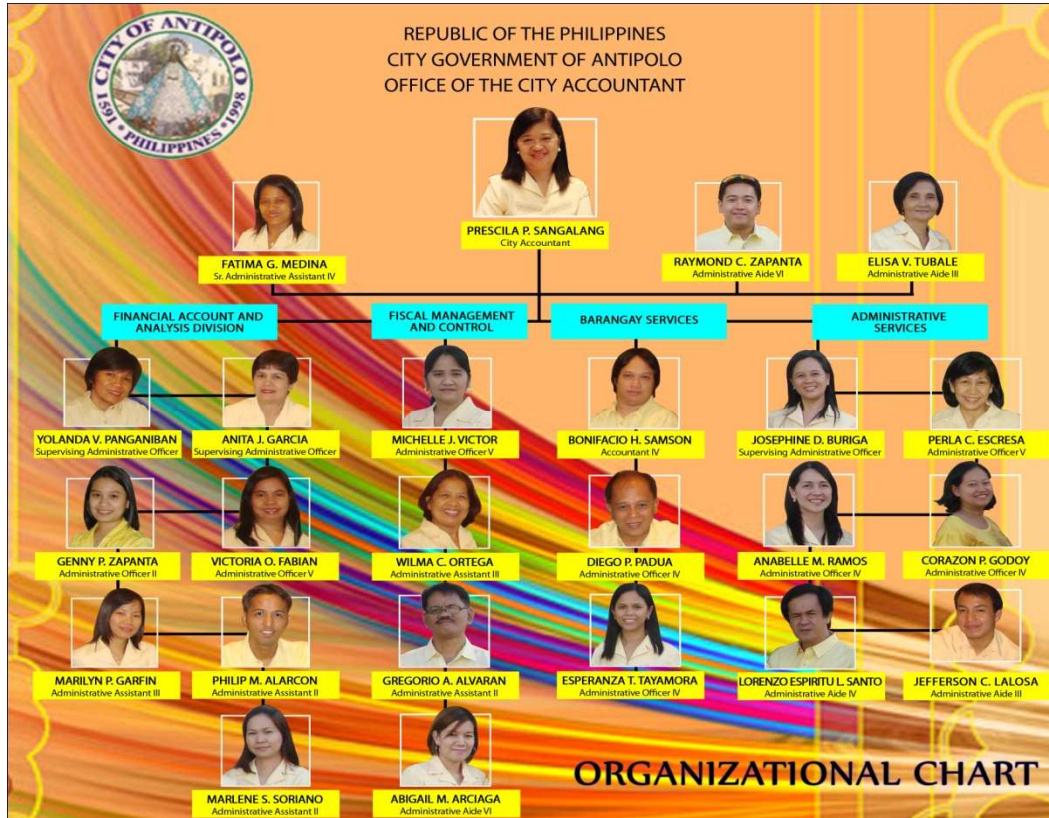
The Office of the City Accountant is under the general supervision and control of the City Mayor.

The City Accountant is in charge of both the accounting and internal audit services of the city. It is primarily responsible for the pre-audit, recording, and the preparation of financial reports of all transactions involving the receipt and disposition of government funds and properties; reporting the financial conditions and operations of the city government to the city mayor, the sangguniang panglunsod and other interested parties. In addition, the city accountant pre-audits the financial transactions of the (16) barangays; maintains their respective book of accounts and prepares individual and consolidated financial statements.

As should be expected of a support department, our service was dependent the technical know-how and work ethics of our employees. We are proud to say that we delivered our mandated service with exceptional quality. That we were able to do through sheer hardwork, teamwork and cooperation, coupled with work attitudes expected of a true civil servant. Of course, the unwavering support of the Chief Executive, the local legislative and other departments/offices cannot be discounted.

The city accountant conducted several meetings to support good organization and honor in the government service. It has likewise grown in awareness under the managerial concept of delegation of authority and responsibility as well. These are indeed the major highlight of its accomplishments in the field of local fiscal administration. In fact, the Department has met the standard performance of providing a sound financial condition of the City Government of Antipolo and the Barangay Units.

ORGANIZATIONAL STRUCTURE



On October 1, 1992, the Office of the Municipal Accountant was created by virtue of R.A. 7160, popularly known as the Local Government Code of 1991. With the passage of the R.A. 8508, an act converting the Municipality of Antipolo into a component city to be known as the City of Antipolo, and the city account office was created.

Accounting department consists of the following divisions: 1) Financial Account and Analysis Services; 2) Fiscal Management and Control (covering all the funds of the City Government – General, Special Education and Trust Funds), Administrative Services and Barangay Accounting Services.

Initially, there were eight (8) existing regular plantilla items or positions transferred from the Accounting Division, Office of the City Treasurer to the Office of the Municipal Accountant. And by virtue of its creation as a new department, eventually more new positions were created. To date the total number of personnel per regular plantilla is twenty four (24).

BUDGET PERFORMANCE AND FINANCIAL CONDITION

For the year 2009, the Office of the City Accountant manages on a total budget appropriation allotted to the following objects of expenditures:

OBJECT OF EXPENDITURES	APPROPRIATION	EXPENSE
PERSONAL SERVICES	7,139,238.00	6,858,822.02
MAINT. & OTHER OPER. EXPENSES	1,544,102.90	1,221,378.73
TOTAL	8,683,340.90	8,080,200.79

ACCOMPLISHMENT REPORT FOR EACH DIVISION

- I. **Financial Account and Analysis Division.** Responsible for the recording of obligations to registries, prepares general ledger and subsidiary ledgers and financial statements.
 - Processed disbursements.
 - Monitored accounts receivables arising from real property tax transactions.
 - Journal entry voucher prepared and posted to:
 - Collections and deposits,
 - Cash and check disbursements,
 - Necessary adjustments,
 - General Journal
 - Monitored property, plant and equipment and computed applicable depreciation.
 - Prepared bank reconciliation reports.
 - Prepared trial balances
 - Financial statements prepared and submitted to COA and other concerned agencies:
 - Balance Sheet
 - Income and Expenditures
 - Cash Flows
 - Changes in Government Equity.
 - Maintenance of subsidiary ledgers.
 - Transmittal of accounts to the Commission of Audit

- II. **Fiscal Management and Control Division.** Responsible for internal audit of disbursement vouchers and payrolls of the city government and pre-audit of official receipts of collections. Existing rules and regulations require that all disbursements of public funds be supported by documents necessary to prove their validity, propriety and legality.
 - Pre-audited official receipts issued by collectors. Coordinated with the Office of the City Treasurer for significant deviation.

- Pre-audited disbursement vouchers, provided special attention to legality of claim and completeness of supporting documents.
- Accounts payables liquidated.
- Provided assistance to the City Accountant in addressing with the audit observations issued by the Commission on Audit.

The final financial report is shown below:

GENERAL FUND				
	2008	2009	Increase/Decrease	Variance
Total Assets	1,716,425,496.85	1,951,234,006.64	234,808,509.79	0.14
Total Liabilities	337,096,861.67	449,304,567.14	112,207,705.47	0.33
Total Surplus	1,379,328,635.18	1,501,929,439.50	122,600,804.32	0.09
Total Income	973,312,739.79	1,130,569,844.53	157,257,104.74	0.16
Total Expenditures	728,269,830.09	943,309,276.44	215,039,446.35	0.30
Total Current Surplus	245,042,909.70	187,260,568.09	(57,782,341.61)	(0.24)
Personal Services	297,032,383.79	360,663,172.46	63,630,788.67	0.21
Maintenance and Other				
Operating Expenses	431,237,446.91	578,436,934.95	147,199,488.04	0.34
Total Expenditures	728,269,830.70	939,100,107.41	210,830,276.71	0.29

SPECIAL EDUCATION FUND				
	2008	2009	Increase/Decrease	Variance
Total Assets	464,572,911.07	806,832,599.50	342,259,688.43	0.74
Total Liabilities	121,575,499.82	517,554,243.93	395,978,744.11	3.26
Total Surplus	342,997,411.25	289,278,355.57	(53,719,055.68)	(0.16)
Total Income	149,346,585.06	144,282,237.18	(5,064,347.88)	(0.03)
Total Expenditures	95,185,711.34	196,458,194.38	101,272,483.04	1.06
Total Current Surplus	54,160,873.72	(52,175,957.20)	(106,336,830.92)	(1.96)
Personal Services	29,188,779.29	20,030,321.43	(9,158,457.86)	(0.31)
Maintenance and Other				
Operating Expenses	65,996,932.05	176,427,872.95	110,430,940.90	1.67
Total Expenditures	95,185,711.34	196,458,194.38	101,272,483.04	1.06

DBP - BORROWINGS				
	2008	2009	Increase/Decrease	Variance
Total Assets	-	393,513,769.22	393,513,769.22	
Total Liabilities	-	417,679,338.21	417,679,338.21	
Total Surplus	-	(24,165,568.99)	(24,165,568.99)	
Total Income	-	46,145,905.56	46,145,905.56	
Total Expenditures	-	82,223,283.23	82,223,283.23	
Total Current Surplus	-	(36,077,377.67)	(36,077,377.67)	
Personal Services	-	-	-	
Maintenance and Other				
Operating Expenses	-	82,223,283.23	82,223,283.23	
Total Expenditures	-	82,223,283.23	82,223,283.23	

III. Barangay Accounts Division. Responsible for providing pre-audit, bookkeeping, accounting and analyses to the sixteen (16) barangays comprising the City.

- Pre-audited financial transaction giving special attention to completeness of documentary requirements of each transaction.
- Issued Accountant's Advice for check issuances (starting December 2009 only)..
- Provided assistance to barangay treasurers/barangay record keepers (BRK) in preparing registries under NGAS.
- Prepared Journal entries.
- Monitored property, plant and equipment and computed applicable depreciation.
- Posted entries to General Ledger.
- Prepared trial balances.
- Prepared bank reconciliation reports.
- Prepared financial statements.
- Prepared supporting documents to the financial statements.
- Explained financial statements to the Punong Barangay and Sangguniang Barangay through the treasurers and record-keepers. Formulated suggestions on how to deal with certain accounts.
- Provided financial information to other interested parties.
- Addressed issues and concerns raised by the Commission on Audit.

IV. Administrative Division. Provides administrative support and services requirements of the office. Responsible for the maintenance of records of employees of the city pertaining to payrolls and premium deductions and loans. And preparation of summary of bills and payments concerning Electric, Water, and Telephone Services.

- Reviewed numerous payroll, both on items reported (gross pay, deductions, etc.) and correctness of formulas.
- Prepared and generated ATM payroll report.
- Monitored payroll-related matters in preparation for the remittances.
- Prepared and submitted various remittances to all concerned regulatory agencies.
- Maintained records pertaining to remittances and deductions from employees' gross pays.
- Addressed queries and providing assistance to employees and other clients.
- Retrieved and updated old records and reduced them to digital format.
- Prepared bills for PLDT, Digitel, MWSS and Meralco.
- Prepared and issued accountant's advice for check disbursements.
- Prepared various reports required for the Office as a whole and its individual employees.

The table below explains the details of remittances made to the respective financial institutions.

Remittances as of December 31, 2009

AGENCY	AMOUNT	
	SEF	GENERAL FUND
GOVERNMENT SERVICE INSURANCE SYSTEM - PREMIUMS	1,554,233.74	43,072,867.19
GOVERNMENT SERVICE INSURANCE SYSTEM – LOANS	0	11,980,040.86
HOME DEVELOPMENT MUTUAL FUND – PREMIUMS	125,400.00	4,312,450.00
HOME DEVELOPMENT MUTUAL FUND – MPL LOANS	0	4,125,173.94
HOME DEVELOPMENT MUTUAL FUND –HOUSING	0	31,006.16
PHILIPPINE HEALTH INSURANCE CORP - PREMIUMS	188,050.00	4,670,550.00
BUREAU OF INTERNAL REVENUE	276,385.90	7,004,057.18
ANTIPOLO CITY GOVERNMENT CREDIT COOPERATIVE	0	3,327,390.00
LAND BANK OF THE PHILIPPINES	0	3,130,989.68
TOTAL AMOUNT REMITTED	2,144,069.64	81,654,525.01

CAPABILITY BUILDING PROGRAM

- I. **Training and Development:** Believing education is a never-ending process, the City Accountant and other personnel attended the following seminars and trainings:

EMPLOYEE	TITLE	DATE	VENUE
PRESCILA P. SANGALANG	PICPA GLOBAL CONVENTION	SEPTEMBER 14 – 18, 2009	LOS ANGELES, CALIFORNIA
	STRENGTHENING FISCAL RESPONSIBILITY	NOVEMBER 18-21, 2009	TAGBILARAN CITY, BOHOL
	GOOD GOVERNANCE , INTERNAL AUDITORS RESPONSIBILITY & COMMITMENT	JUNE 19, 2009	MALL OF ASIA, PASAY CITY
	PHALGA CONFERENCE	MAY 2009	CAGAYAN DE ORO CITY
YOLANDA V. PANGANIBAN	STRENGTHENING FISCAL RESPONSIBILITY	NOVEMBER 18-21, 2009	TAGBILARAN CITY, BOHOL
	GACPA FOR KNOWLEDGE AND ACTION TOWARDS GOOD GOVERNANCE	MAY 20- 22, 2009	DAVAO CITY
MICHELLE J.VICTOR	STRENGTHENING FISCAL RESPONSIBILITY	NOVEMBER 18-21, 2009	TAGBILARAN CITY, BOHOL
WILMA C. ORTEGA	GOOD GOVERNANCE , INTERNAL AUDITORS RESPONSIBILITY & COMMITMENT	JUNE 19, 2009	MALL OF ASIA, PASAY CITY
RYMOND C. ZAPANTA	GOOD GOVERNANCE , INTERNAL AUDITORS RESPONSIBILITY & COMMITMENT	JUNE 19, 2009	MALL OF ASIA, PASAY CITY
JOSEPHINE D. BURIGA	GACPA FOR KNOWLEDGE AND ACTION TOWARDS GOOD GOVERNANCE	MAY 20- 22, 2009	DAVAO CITY
	INTERACTIVE TRAINING WITH ADMINISTRATIVE AND FINANCE OFFICERS	MARCH 10, 2009	GSIS PASAY CITY
BONIFACIO H. SAMSON	CURRENT PRACTICES IN GOV'T. ACCOUNTING	MAY 29, 2009	SULU HOTEL, QUEZON CITY
CORAZON P. GODOY	INTERACTIVE TRAINING WITH ADMINISTRATIVE AND FINANCE OFFICERS	MARCH 10, 2009	GSIS, PASAY CITY
	GSIS DIALOGUE WITH MEMBER AGENCIES	JULY 16, 2009	GSIS, PASAY CITY
	ORIENTATION ON EXCEL FORMAT REPORTING OF REMITTANCE	FEBRUARY 18, 2009	PHILIPPINE HEALTH INSURANCE CORPORATION
JEFFERSON C. LALOSA	INSTITUTING CHANGE FOR A QUALITY PUBLIC SERVICE	JULY 17, 2009	CITY GOVERNMENT OF ANTIPOLO



The City Accountant with PICPA delegates during the 3rd PICPA Global Convention, held in Los Angeles, California last September 14-18, 2009

II. Team Building:

Believing camaraderie and teamwork within the workplace is best achieved through fun activities, the Office conducted a team-building seminar simultaneous with its annual summer outing.

On May 16 and 17, the Office trooped to Puerto del Sol Resort in Bolinao, Pangasinan to participate in a team-building seminar with themed “Discovering Effective Approaches in Effectively Motivating Co-workers as a Means of Reducing Conflict and Increasing Cooperation.”



Apart from the need to work as a coherent team to achieve its mission/vision, other areas of inter-personal relations were also discussed: Trust, cooperation, empathy and conflict resolution.



But, of course, the real value of activities like this lies in the chance to do mundane activities together – preparing foods, eating, sleeping, chatting, and walking the shore, chatting, laughing – and having fun while doing them.

The two-day team building seminar was in accordance with the strategic and performance program for the year 2009 of the Honorable Mayor Danilo O. Leyble.



III. Outreach program:

To emphasize the true spirit of the Christmas season, that is, giving in imitation of the Word incarnate, the Office did forego of lavish party to conduct an outreach program. We even went far as contributing personal funds to defray the attendant expenses. The chosen beneficiaries were 136 Grade 1 pupils from Calawis Elementary School, mostly coming from the poorest families of the locality.



In coordination with the teachers in the said school, the outreach program was complete with a short program (where the Accounting staff dance to the delight of the pupils), parlor games and a short magic show conducted by two professional clowns.

Aside from receiving gift packs, the beneficiaries were also treated to a simple meal from the ubiquitous Jollibee fastfood chain. While giving/reaching out was not necessary alien to us, we felt a sense of happiness that could only be derived from doing our Christian obligation of charity.



For, indeed, we did not only give material gifts but a part of being, too. The consensus after the program: It was not definitely not going to be the last.

THE CITY ACCOUNTANT
2009 X-MAS GIFT GIVING
Calawis Elementary School
December 12, 2009

The Magic Trick's Show

The Accounting Personnel in Santa's Helper attire

Pupils - Beneficiaries of this outreach program

The Accounting Personnel with the pupils