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Accounting Unit

SCOPE

This covers the rules and regulations to be followed in the disbursement of public funds, the monitoring of receipt and utilization of Notice of Cash Allocation (NCA), preparation and processing of Disbursement Voucher/Payroll; preparation and issue of checks; payment by cash; granting, utilization and liquidation/replenishment of cash advances; payment through Advice to Debit Account (ADA); remittance of taxes withheld through Tax Remittance Advice (TRA).

Acronym	Full Text
ACIC	Advice of Checks Issued and Cancelled
ADA	Authority to Debit Account
ADADJ	Advice to Debit Account Disbursement Journal
ADADRec	Advice to Debit Account Disbursement Record
AJE	Adjusting Journal Entries
BIR	Bureau of Internal Revenue
BRS	Bank Reconciliation Statement
CAF	Certificate of Availability of Funds
CM	Credit Memo
CO	Capital Outlay
COA	Commission On Audit
DM	Debit Memoranda
DR	Delivery Receipt
DSA	Daily Subsistence Allowance
DV	Disbursement Vouchers
GF	General Fund
GJ	General Journal
GP	General Payroll
GSB	Government Servicing Bank
IP	Index of Payment
IoT	Itinerary of Travel
JEV	Journal Entry Voucher
LDAAP- ADA	List of Due and Demandable Accounts Payable-Advice to Debit Accounts
LDDAP	List of Due and Demandable Accounts Payable
LR	Liquidation Report
ObR	Obligation Request
OP	Order of Payment
OR	Official Receipt
ORS	Obligation Request and Status
PCF	Petty Cash Fund
PCFRec	Petty Cash Fund Record
PCV	Petty Cash Voucher
RCD	Report of Collection and Deposits