



**I. MUNICIPALIDAD
DE
QUILLON**

DECRETO DE PAGO N° 117

QUILLON, Jueves 7 marzo 2013

VISTOS:

VISTOS LAS FACULTADES QUE ME CONFIERE EL REGLAMENTO LEGAL Y ANTECEDENTES ADJUNTO

- 1.- LAS FACULTADES QUE ME CONFIERE LA LEY 18.695 ORG.CONST. DE MUNICIPALIDADES Y SUS MODIFICACIONES.
 - 2.- EL DECRETO ALCALDICIO N° 760 DEL 30/12/2009.-, QUE APRUEBA PRESUPUESTO PARA EL AÑO 2010.-
- El Comprobante Contable 10-187
 - La Obligación Presupuestaria 7-187

DECRETO: PAGUESE A TRAVES DEL SR. TESORERO MUNICIPAL A:

SR(ES): RAVANALACUÑA LUIS ARMANDO Y OTROS 9.882.389-1 RUT:

LA SUMA DE S 280.250
SON DOSCIENTOS OCHENTA MIL DOSCIENTOS CINCUENTA PESOS M/L

POR LO SIGUIENTE:

VIATICOS ENERO DE 2013, SEGUN DETALLE ADJUNTO, PARA PERSONAL DEPENDIENTE DEL DAEM

CONTABILICEMSE COMO SE INDICA:

CUENTA	DENOMINACION	DEBE	HABER	R.U.T.	DOCUMENTO
2152102004006	Comisiones de Servicios en el País	280.250	9882389-1 -0		
1110201	Banco Estado	73.750	9882389-1 C-0		
1110201	Banco Estado	73.750	14406870-K C-0		
1110201	Banco Estado	14.750	7120199-6 C-0		
1110201	Banco Estado	44.250	14441144-7 C-0		
1110201	Banco Estado	29.500	13797769-9 C-0		
1110201	Banco Estado	14.750	17062419-K C-0		
1110201	Banco Estado	14.750	12554437-1 C-0		
1110201	Banco Estado	14.750	14024513-5 C-0		
TOTALES :		280.250	280.250		

DIRECTOR COMUNAL DE EDUCACION

JEFE DE FINANZAS

JEFE DE CONTROL

ADMINISTRADOR



NOTESE, COMUNIQUESE Y ARCHIVASE

CUENTA CORRIENTE

CHEQUE NUMERO

NOMBRE

52509000077

R.U.T.

EGRESO N°

FECHA DE PAGO

FIRMA

117

07.03.2013

V°B° TESORERO

RECIBI CONFORME

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in the accounting cycle, from identifying the transaction to posting it to the general ledger.

3. The third part of the document discusses the role of the auditor in verifying the accuracy of the records. It explains how the auditor uses various techniques to test the internal controls and to ensure that the financial statements are presented fairly.

4. The fourth part of the document discusses the importance of internal controls in preventing errors and fraud. It describes the various types of internal controls, such as segregation of duties and the use of physical safeguards.

5. The fifth part of the document discusses the role of the management in ensuring the accuracy of the financial statements. It explains how the management is responsible for the design and implementation of the internal controls and for the preparation of the financial statements.

6. The sixth part of the document discusses the importance of the audit trail in providing evidence for the auditor. It explains how the audit trail is created and how it is used to trace transactions from the source to the financial statements.

7. The seventh part of the document discusses the importance of the audit report in providing information to the users of the financial statements. It explains how the audit report is prepared and how it is used to assess the reliability of the financial statements.

8. The eighth part of the document discusses the importance of the audit process in providing assurance to the users of the financial statements. It explains how the audit process is designed to provide a reasonable level of assurance that the financial statements are free from material misstatements.

9. The ninth part of the document discusses the importance of the audit process in providing information to the management. It explains how the audit process can identify areas of weakness in the internal controls and provide recommendations for improvement.

10. The tenth part of the document discusses the importance of the audit process in providing information to the public. It explains how the audit process can provide assurance to the public that the financial statements are reliable and that the company is being run in a transparent and ethical manner.