



Republic of the Philippines
PROVINCE OF OCCIDENTAL MINDORO

PROVINCIAL ACCOUNTANT'S OFFICE

CITIZEN'S CHARTER

PROCESSING OF DISBURSEMENT VOUCHERS/PAYROLLS UNDER GENERAL FUND (GF)			
STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
I. Submit Disbursement Vouchers/Payrolls and other supporting documents	I. Receives/Records Disbursement Vouchers/Payrolls, reviews attached checklist if all supporting documents per transaction are complete and encodes same.	3-5 mins.	Lina G. Causapin / Sherilyn de Leon
	II. Reconciles remittances against payroll deductions of each office GSIS/HDMF/BIR/PhilHealth/Banks	5-15 mins.	Kristine Joy T. Piñero/ Sebastian G. Villaflores/Realiza A. Octavo Normely V. Mulingbayan/Paula Erika A. Pablo
	III. Performs Pre-audit of Vouchers/Payrolls Vouchers - Procurement through Public Bidding - Other Alternative Modes of Procurement Payrolls Recurring Administrative Expenses	30-40 mins 15-20 mins 5-15 mins 3-5 mins	Imelda P. Mabagos Bernabe D. Tadeja Jovita T. Tadeja Romulo V. Fajardo Lina G. Causapin/ Eddie Pol C. Soriano Krizza Mae de Leon/Princess Jilian Bautista Maria Gracia B. Salgado
	Final Review of Disbursement Vouchers and Payrolls Vouchers - Procurement through Public Bidding - Other Alternative Mode of Procurement - Recurring Administrative Expenses - Payrolls	20.-30 mins 10-15 mins 2-4 mins 5-10 mins	Carla Azalea S. Abanilla
	IV. Records Obligation Request (OR)	5 mins.	Mary Ann P. De Veyra//Leorica Artiza
	V. Prepares Journal Entry Voucher (JEV)	5 mins.	Ednaly H. Francisco
	VI. Checks, Analyzes, Encodes and posts JEV to registry General Fund 20% Development Fund/Calamity Fund/Provincial Aid Accounts payable (A/P)	5 mins. 3 mins 5 mins	Irene D. Perez Norma F. Salgado Angelica M. Maligalig
	VII. Performs Card Indexing of Vouchers/Payrolls	3 mins.	Paula Erika A. Pablo Ma. Eva Uzzle Ben/Abegail Bernardo
	VIII. Performs Verification if claimant has an Outstanding Cash Advance	3 mins.	Carla Azalea S. Abanilla
	IX. Reviews and Approves JEV if all entries made are proper. Signs Vouchers/Payrolls if allotment is obligated and supporting documents are complete.	3 mins. 3-5 mins.	Crisostomo C. Paras, Jr. **Oscar O. Gallego, Jr. Crisostomo C. Paras, Jr. **Oscar O. Gallego, Jr.
X. Releases Approved Voucher/Payrolls in the record book and have it	3 mins.	Eliazar Anahaw	

received by the process server of the Provincial Treasurer's Office (PTO)

(**) - Signs in case the Provincial Accountant is on Official Business

PROCESSING OF DISBURSEMENT VOUCHERS/PAYROLLS UNDER SPECIAL EDUCATION FUND (SEF)

STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
I. Submit Disbursement Vouchers/Payrolls and other supporting documents	I. Receives Disbursement Vouchers/Payrolls, reviews attached checklist if all supporting documents per transaction are complete and encodes same.	3-5 mins.	Lina G. Causapin/Sherilyn de Leon
	III. Performs Pre-audit of Vouchers/Payrolls Vouchers - Procurement through Public Bidding - Other Alternative Modes of Procurement Payrolls Recurring Administrative Expenses	30-40 mins 15-20 mins 5-15 mins 3-5 mins	Imelda P. Mabagos Bernabe D. Tadeja Jovita T. Tadeja Romulo V. Fajardo Lina G. Causapin/ Eddie Pol C. Soriano Krizza Mae de Leon/Princess Jilian Bautista Maria Gracia B. Salgado
	Final Review of Disbursement Vouchers and Payrolls Vouchers - Procurement through Public Bidding - Other Alternative Mode of Procurement - Recurring Administrative Expenses - Payrolls	20.-30 mins 10-15 mins 2-4 mins 5-10 mins	Carla Azalea S. Abanilla
	III. Records Obligation Request (OR)	5 mins.	Dhel Ann L. Casapao
	IV. Prepares Journal Entry Voucher (JEV)	5 mins.	Dhel Ann L. Casapao
	V. Performs Card Indexing of Vouchers/Payrolls	3 mins.	Paula Erika A. Pablo Ma. Eva Uzzle Ben/Abegail Bernardo
	VI. Reviews and Approves JEV if all entries made are proper.	3 mins.	Crisostomo C. Paras, Jr. **Oscar O. Gallego, Jr.
	Signs Vouchers/Payrolls if allotment is obligated and supporting documents are complete.	3-5 mins.	Crisostomo C. Paras, Jr. **Oscar O. Gallego, Jr.
	VII. Releases Approved Voucher/Payrolls in the record book and have it received by the process server of the Provincial Treasurer's Office (PTO)	3 mins.	Eliazar Anahaw

PROCESSING OF DISBURSEMENT VOUCHERS/PAYROLLS UNDER TRUST FUND (TF)

STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
<p>I. Submit Disbursement Vouchers/Payrolls and other supporting documents</p>	<p>I. Receives Disbursement Vouchers/Payrolls, reviews attached checklist if all supporting documents per transaction are complete and encodes same.</p>	<p>3-5 mins.</p>	<p>Lina G. Causapin/Sherilyn de Leon</p>
	<p>II. Performs Pre-audit of Vouchers/Payrolls Vouchers - Procurement through Public Bidding - Other Alternative Modes of Procurement Payrolls Recurring Administrative Expenses</p>	<p>30-40 mins 15-20 mins 5-15 mins 3-5 mins</p>	<p>Imelda P. Mabagos Bernabe D. Tadeja Jovita T. Tadeja Romulo V. Fajardo Lina G. Causapin/ Eddie Pol C. Soriano Krizza Mae de Leon/Princess Jilian Bautista Maria Gracia B. Salgado</p>
	<p>Final Review of Disbursement Vouchers and Payrolls Vouchers - Procurement through Public Bidding - Other Alternative Mode of Procurement - Recurring Administrative Expenses - Payrolls</p>	<p>20.-30 mins 10-15 mins 2-4 mins 5-10 mins</p>	<p>Carla Azalea S. Abanilla</p>
	<p>III. Controls transactions as to availability of funds</p>	<p>3 mins.</p>	<p>Dhel Ann L. Casapao</p>
	<p>IV. Performs Card Indexing of Vouchers/Payrolls</p>	<p>3 mins</p>	<p>Paula Erika A. Pablo Ma. Eva Uzzle Ben/Abegail Bernardo</p>
	<p>V. Signs Vouchers/Payrolls if allotment is obligated and supporting documents are complete.</p>	<p>2 mins.</p>	<p>Crisostomo C. Paras, Jr. **Oscar O. Gallego, Jr.</p>
<p>VI. Releases Approved Voucher/Payrolls in the record book and have it received by the process server of the Provincial Treasurer's Office (PTO)</p>	<p>3 mins.</p>	<p>Eliazar Anahaw</p>	

(**) - Signs in case the Provincial Accountant is on Official Business

VAT CERTIFICATE (BIR FORM 2307)			
STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon request from supplier	-Prepares VAT Certificate	5 mins	Realiza A. Octavo
2. Upon submission to Provincial Accountant	-Approves VAT Certificate	3 mins.	Crisostomo C. Paras, Jr.

CLEARANCE CERTIFICATE (RETIREMENT/RESIGNATION/VACATION & SICK LEAVE/TRAVEL ABROAD)			
STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client, submit receipt from PTO for Clearance Certificate	- Prepares Clearance Certificate	5 mins.	Realiza A. Octavo/Edralin M. Oracion
	- Forwards the prepared clearance for signature of the officers concerned		
	- Loans	3 mins.	Realiza A. Octavo/Edralin M. Oracion
	- Cash Advances/Disallowances	3 mins.	Carla Azalea S. Abanilla
	- Other Receivables	3 mins.	Elaine L. Insigne
2. Upon submission to Provincial Accountant	- Approves Clearance Certificate	2 mins.	Crisostomo C. Paras, Jr.

CERTIFICATE OF NET TAKE HOME PAY			
STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client submit receipt from PTO for certificate of Net Take Home Pay	- Prepares Certificate of Net Take Home Pay	3 mins.	Ma. Madonna M. Flores
	- Reviews Certificate of Net Take Home Pay	2 mins.	Bernabe L. Tadeja
2. Upon submission to Provincial Accountant	- Approves Certificate of Net Take Home pay	3 mins.	Crisostomo C. Paras, Jr.

SECURING MEMBER'S IDENTIFICATION (mid) No. HDMF			
STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client, fill up MDF	- Enroll to Home Development Mutual Fund (HDMF)	3-5 mins.	Normely V. Mulingbayan
2. On the 3rd day, after enrolling the MDF	- Follows up the MID No. to HDMF	3-5 mins.	Normely V. Mulingbayan

ENROLLING MEMBERS DATA RECORD - PHILHEALTH			
STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client , submit MDR	- Receives MDR and enroll to the list of Philhelath Members	5-10 mins	Normely V. Mulingbayan

ACCOUNTANT'S ADVICE FOR LOCAL CHECK DISBURSEMENT (GENERAL FUND/ SEF/ TRUST FUND)

STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client submit vouchers with checks	- Receives, checks and records incoming vouchers w/checks and prepares the Accountant's Advice	5 mins.	Christine O. Bueno/ Krizza Mae de Leon/ Mia Lyka Arellano
2. Upon submission to Provincial Accountant	- Checks, reviews and signs, / approves Accountant's Advice	3 mins.	Crisostomo C. Paras, Jr.
3. After the Accountant's Advice has been signed by the Provincial Accountant	- Returns vouchers w/check to Provincial Treasurer's office (PTO).	3 mins.	Christine O. Bueno/ Krizza Mae de Leon/ Mia Lyka Arellano

INSPECTION & ACCEPTANCE REPORT

STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client, submit request for inspection	-Receives request for inspection and designates authorized inspectors.	3 mins.	Crisostomo C. Paras, Jr.
2. After designating authorized inspectors	-Inspects supplies and materials delivered/services rendered	5-10 mins.	Romulo V. Fajardo Eddie Pol C. soriano
3. Upon submission to Provincial Accountant	-Signs Acceptance & Inpection report if in accordance with the required quantity, quality & specifications	3 mins.	Crisostomo C. Paras, Jr.

SAN JOSE SUB-OFFICE INSPECTION & ACCEPTANCE REPORT

STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client, submit request for inspection	-Receives request for inspection and acted upon request for inspection and disposal of waste material.	5 mins	Christopher V. Perez/Mary Joy Santos

WASTE MATERIALS REPORT

STEPS	ACTION TAKEN	TIME FRAME	PERSON/S AUTHORIZED TO ACT
1. Upon arrival of the client submit request for inspection of items subject for disposal	- Receives request and designates authorized inspectors	3-5 mins.	Crisostomo C. Paras, Jr.
2. After designating authorized inspectors	- Inspects items subject for disposal	3-5 mins.	Romulo V. Fajardo Eddie Pol C. Soriano
3. Upon submission to Provincial Accountant	- Signs Waste Material Report as witness to waste material disposal.	3 mins.	Crisostomo C. Paras, Jr.