

III. ACCOUNTING- Processing of Disbursement Voucher (DV) for payment of Claims

The unit caters to the processing of Disbursement Vouchers for the payment of claims of internal and external customers. During processing the following are determined: 1) the availability of cash; 2) the completeness of supporting documents and 3) the correctness of amount claimed. It also includes the preparation of: 1) tax certificates, if applicable; and 2) the List of Due and Demandable Accounts Payable-Authority to Debit Account for the approval of the Regional Director or her authorized representative.				
Office or Division:	Finance and Administrative Services			
Classification:	Simple			
Type of Transaction:	G2C - for services whose client is the transacting public G2B - for services whose client is a business entity G2G - for services whose client is another government agency, government employee or official			
Who may avail:	Internal Customers (DOST-CAR employees) and External Customers( Suppliers/Service Providers) who have valid money claims from DOST-CAR			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1) Procurement Documents (Annex A)		Most supporting Documents are system-generated @http.www.pftms.ph. Some documents are prepared by the suppliers while some are prepared by the employee in charge of the activity.		
2) Documents relating to all other transactions (Please refer to Annex B)		The supporting documents are prepared by either the internal creditors or the concerned employee who conducted the activity, in coordination with the external creditors.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME (Under Normal Circumstances )	PERSON RESPONSIBLE
1.Submission of Disbursement Vouchers with complete supporting Documents	1.1 Receipt of DV with supporting documents and where the Box A of the DV was already signed by authorized official	none (For Agency Actions 1 until 11)	1 minute	Accountant/Accounting Staff
	1.2 Verification of completeness of supporting documents			
	a. Utility Expenses/RATA /Extraordinary Expenses/Security Services		5 minutes	Accountant/Accounting Staff
	b. Stipend, Tuition and Other Allowances of DOST Scholars		5 minutes	
	c. SETUP Project Fund and Other Fund Transfers		10 minutes	
	d. Supplies and Materials and other Items procured through alternative modes of procurement ( e.g. Equipment for LGIA, office supplies)		10 minutes	

	e. Travelling and Representation expenses		10 minutes	
	f. Payroll and remittances (GSIS, Pag-IBIG, PhilHealth, LBP)		15 minutes	
	g. Replenishment of Petty Cash Fund/Reimbursement of MOOE of PSTCs		20 minutes	
	h. Property Plant and Equipment, Consultancy Services and Supplies and Materials procured through public bidding		20 minutes	
	i. Infrastructure Projects to include Repairs and Maintenance of Building and Land and Land Improvements		20 minutes	
	1.3 Verification of the correctness of the amount claimed			
	for transactions a to e enumerated above		5 minutes	Accountant/Accounting Staff
	for transactions f to i enumerated above		10 minutes	
	1.4 Verification of the availability of cash		3 minutes	Accountant/Accounting Staff
	1.5 Assigning of DV Numbers		3 minutes	Accountant/Accounting Staff
	1.6 Preparation of Tax Certificates, if applicable		4 minutes	Accountant/Accounting Staff
	1.7 Preparation of Journal Entry		5 minutes	Accountant/Accounting Staff
	1.8 Certification in the DV as to the availability of cash, completeness of the supporting documents and correctness of the amount claimed.		2 minutes	Accountant
	1.9 Preparation of List of Due and Demandable Accounts Payable- Advice to Debit Accounts (LDDAP-ADA)		5 minutes	Accountant/Accounting Staff



		BIR Forms 1902 and 2305	BIR
	<b>Additional Requirements for transferees (from one government office to another)</b>		
		Clearance from money, property and legal accountabilities from previous office	
		Certified true copy of the pre-audited disbursement voucher of last salary from previous agency and/or Certification by the Chief Accountant of last salary received from previous office duly verified by the assigned auditor thereat	Previous employer
		BIR Form 2316	
		Certificate of Available Leave Credits	
		Service Record	
	<b>2. Salary (if Deleted from the payroll)</b>		
		Approved DTR	Prepared by payee using the form provided by HR Unit
		Approved Application for Leave	
		Notice of Assumption	HR Unit
		Clearances, and Medical Certificate, if on sick leave for five days or more	Employee's Attending Physician
	<b>3. Salary Differentials due to Promotion and/or Step Increment</b>		
		Certified true copy of approved appointment in case of promotions or Notice of Salary Adjustment in case of step increment/salary increase	HR Unit
		Certificate of Assumption	
		Approved DTR or certification that the employee has not incurred leave without pay	Prepared by payee using the form provided by HR Unit / HR Unit
	<b>4. Last Salary</b>		
		Clearance from money, property and legal accountabilities	Facilitated by HR Unit
		Approved DTR	Prepared by payee using the form provided by HR Unit / HR Unit
	<b>B. Representation and Travelling Allowance</b>		
		Certification that the official/employee did not use government vehicle and is not assigned any government vehicle	Prepared by payee
		Certificate or evidence of service rendered or approved DTR	Prepared by payee using the form provided by HR Unit / HR Unit
	<b>C. Subsistence and Laundry Allowance</b>		
		Payroll	Prepared by HR Unit
		Approved DTR	Prepared by payee using the form provided by HR Unit / HR Unit
	<b>D. Hazard Allowance</b>		
		Certification by the DOST Secretary that the place of assignment/travel is a strife-torn/embattled/disease-infested/distressed or isolated areas/stations, or areas declared under	Provided by DOST-CO

		state of calamity or emergency, or with volcanic activity and/or eruption	
		Approved DTR/Service Report	Prepared by payee using the form provided by HR Unit / HR Unit
<b>E. Terminal Leave Benefits</b>			
		Clearance from money, property and legal accountability	Facilitated by HR Unit
		Certified photocopy of employees leave card as at last date of service /Certificate of leave credits issued by the Admin/Human Resource Management Office	HR Unit
		Complete Service Record	
		Certified photocopy of appointment/Notice of Salary Adjustment showing the highest salary received if the latest salary under the appointment is not the highest	
		Computation of terminal leave benefits duly signed by the accountant	
		Approved Leave Application	Prepared by payee using the form provided by HR Unit
		Statement of Assets, Liabilities and Net Worth (SALN)	
		Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer	Prepared by payee
		Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her	
		In case of resignation, employer's letter of resignation duly accepted by the Regional Director	
<b>II. Maintenance and Other Operating Expenses</b>			
<b>A. Traveling Expenses</b>			
	<b>1. Local Travel</b>		
		<b>Pre-Payment</b>	
		Approved Office Order/Travel Order	DOST-RO or PSTC
		Duly Approved Itinerary of Travel	Prepared by Payee
		Certification of the accountant that the previous cash advance has been liquidated	Accounting Unit
		Invitation Letter (if applicable)	Host Office
		Certificate of Necessity if claiming for Actual Lodging	Prepared by Payee
		<b>Reimbursement</b>	
		Approved Office Order Travel Order	Office of the RD or Office of the PSTD
		Duly Approved Itinerary of Travel	Prepared by Payee
		Invitation Letter (if applicable)	Host Office
		Certificate of Necessity for Actual Lodging	Prepared by Payee
		Certificate of Appearance	Host Office

		Duly Approved Certificate of Travel Completed	Prepared by Payee
		Travel Accomplishment Report	Prepared by Payee
		Bus Tickets/Official Receipts if allowed to reimburse actual expenses	Given by Service Provider
	<b>2. Foreign Travel</b>		
		Approved Office Order/Travel Order	Office of the RD or Office of the PSTD
		Duly Approved Itinerary of Travel	Prepared by Payee
		Letter of invitation of host/sponsoring country/agency/organization	Given by Host Office
		For plane fare, quotations of three travel agencies or its equivalent	downloadable form at <a href="https://pftms.dostcar.ph">https://pftms.dostcar.ph</a>
		Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed	downloadable at UNDP website
		Document to show the dollar to peso exchange rate at the date of grant of cash	Newspaper or any other reliable document
		Where applicable, authority from the Office of the President (OP) to claim representation expense	Issued by the Office of the President
		In case of a seminars/trainings:	
		Invitation addressed to the agency inviting participants (issued by the foreign country)	Issued by Host Office
		Acceptance of the nominees as participants (issued by the foreign Country)	Issued by Host Office
	<b>B. Communication Expenses</b>		
	<b>1. Landline</b>		
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph">https://pftms.dostcar.ph</a> /facilitated by end user
		Original copy of Statement of Account/Bill	Prepared by Service Provider
		Certification of Official and Personal Calls	Prepared by Office where the unit is installed
		Official Receipt (For Reimbursement)	Issued by Service Provider
	<b>2. Mobile</b>		
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph">https://pftms.dostcar.ph</a> /facilitated by end user
		Original copy of Mobile Statement of Account/Bill	Issued by Service Provider
		Certification of Official and Personal Calls	Prepared by Office where the unit is issued
		Official Receipt if prepaid and/or if DV is for reimbursement	Issued by Service Provider
	<b>3. Internet</b>		
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph">https://pftms.dostcar.ph</a> /facilitated by end user

		Original copy of Internet Statement of Account/Bill	Issued by Service Provider
		Official Receipt if prepaid and/or if DV is for reimbursement	Issued by Service Provider
<b>4. Postage and Deliveries</b>			
		Original copy of Statement of Account	Issued by Service Provider
		Receipts or Prepaid Consignment Note	Issued by Service Provider
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph/">https://pftms.dostcar.ph/</a> facilitated by end user
<b>D. Rent</b>			
<b>1. Building and Structure</b>			
		Contract/Memorandum of Agreement	Maintenance and General Services Office
		Bill/Invoices	Provided by Payee
<b>2. Motor Vehicle</b>			
		same requirement under procurement depending on the nature of expenses and the mode of procurement adopted (refer to Annex A)	downloadable form at <a href="https://pftms.dostcar.ph/">https://pftms.dostcar.ph/</a> facilitated and coordinated by end user
<b>E. Grants, Subsidies and Donations</b>			
<b>1. Fund transfer of i-Fund for SETUP Projects</b>			
		Copy of MOA	Facilitated by RPMO
		Affidavit of Undertaking	Facilitated by RPMO
		Waiver of Banking Rights	Facilitated by RPMO
		Copy of Purchase Order duly signed by co-operator and supplier, noted by the concerned PSTD	Prepared by Cooperator
		Certification issued by RPMO that the required number of PDCs are submitted	Issued by RPMO
<b>2. If assistance is in the form of trainings, supplies and materials our property, plant and equipment</b>			
		same requirement under procurement depending on the nature of expenses and the mode of procurement adopted (refer to Annex A)	downloadable form at <a href="https://pftms.dostcar.ph/">https://pftms.dostcar.ph/</a> facilitated and coordinated by end user
<b>F. Utility Expenses (Water and Electricity)</b>			
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph/">https://pftms.dostcar.ph/</a> facilitated by end user
		Statement of Account/Bill	Issued by Service Provider
		Official Receipt (OR)/Invoice (for reimbursement)	Issued by Service Provider
<b>G. Human Resource Development and Training Program</b>			
		Budget Estimates Approved by the Head of agency	Prepared by office in charge of the training
		Schedule of Training Approved by the Head of Agency	Prepared by office in charge of the training
		Same requirement under procurement depending on the nature of expenses and the mode of procurement adopted	downloadable form at <a href="https://pftms.dostcar.ph/">https://pftms.dostcar.ph/</a> facilitated and coordinated by end user
<b>H. Extraordinary and Miscellaneous Expenses</b>			
		Official Receipts and/or Certification of Expenses	Issued by Supplier/ Office of the Regional Director
<b>I. Taxes, Insurance Premiums and Other Fees</b>			

		Billing Statement from Bureau of Treasury/GSIS/LTO and others	Issued by Service Provider
<b>J. Professional Fees</b>			
	<b>1. Legal Fees</b>		
		Contract	Facilitated by End user
		Billing Statement	Issued by Payee
		Official Receipts (OR)	Issued by Payee
	<b>2. General Services</b>		
		Same requirement under procurement depending on the nature of expenses and the mode of procurement adopted	downloadable form at <a href="https://pftms.dostcar.ph/facilitated">https://pftms.dostcar.ph/facilitated</a> and coordinated by end user
		Delivery Receipt (if applicable)	Issued by Service Provider
	<b>3. Security and Janitorial Services</b>		
		Accomplishment Report	Issued by Service Provider
		Billing Statement	Issued by Service Provider
		Certificate of Acceptance	Maintenance and General Services Office
		Record of Attendance/Service	Issued by Service Provider
		Proof of remittance to concerned government agencies (PHIC, Pag IBIG, SSS)	Facilitated by Service Provider
<b>K. Advertising and Publication (Print and Radio)</b>			
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph/facilitated">https://pftms.dostcar.ph/facilitated</a> by end user
		Billing Statement of Publishers	Issued by Service Provider
		Copy of Newspaper Clippings evidencing publication and/or CD in case of TV/Radio commercial	Facilitated by End user
<b>L. Subscription to Magazines and Newspapers</b>			
		Approved Purchase Request	downloadable form at <a href="https://pftms.dostcar.ph/facilitated">https://pftms.dostcar.ph/facilitated</a> by end user
		Billing Statement	Issued by Service Provider
		Inspection and Acceptance Report (IAR)	downloadable form at <a href="https://pftms.dostcar.ph/facilitated">https://pftms.dostcar.ph/facilitated</a> by end user