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| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | |
|  | 1.10   Certification in the LDDAP/ADA that it was prepared in accordance with existing rules and regulations | | 2 minutes | Accountant | |
|  | 1.11 Approval of DV and LDDAP/ADA | | 5 minutes | Regional Director/Assistant Regional Directors for Technical Services and Finance and Administrative Services | |
|  |  |
| *Annex A*   |  |  | | --- | --- | | **CHECKLIST OF REQUIREMENTS TO DV** | **WHERE TO SECURE** | |  |  | | Approved APP | Property and Supply Unit | | PR | [https://pftms.dostcar.ph End-user](https://pftms.dostcar.ph/) | | Procurement Forms: | [https://pftms.dostcar.ph](https://pftms.dostcar.ph/) | | Request for Quotation | | Abstract of Quotation/ Canvass | | Purchase Order/ Job Order | | Inspection and Acceptance Report | | Property Acknowledgment Report/Inventory Custodian Slip/ Requisition Issue Slip | | Billing Statements | Prepared by suppliers | | Filled out Attendance Sheets to be attached to payment of meals and snacks | Prepared by staff in charge of the activity |  |  |  |  |  | | --- | --- | --- | --- | |  |  |  | *Annex B* | |  |  |  |  | | **CHECKLIST OF ATTACHMENT TO DV** | | | **WHERE TO SECURE** | | **I. Personnel Services** | | | | | **A.  Salary** | | | | |  | **1.     First Salary** | |  | |  |  | Certified true copy of duly approved Appointment | HR Unit | |  |  | Assignment Order if applicable | |  |  | Certified true copy of Oath of Office | |  |  | Certificate of Assumption | |  |  | Statement of Assets, Liability and Net Worth | Prepared by payee using the form provided by HR Unit | |  |  | Approved DTR | |  |  | BIR Forms 1902 and 2305 | BIR | |  |  |  |  | |  | **Additional Requirements for transferees (from one government office to another)** | | | |  |  | 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 | |  |  |  |  | |  | **2. Salary (if Deleted from the payroll)** | | | |  |  | 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 | |  |  |  |  | |  | **3. Salary Differentials due to Promotion and/or Step Increment** | | | |  |  | 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 | |  |  |  |  | |  | **4. Last Salary** | | | |  |  | 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. Representation and Travelling Allowance** | | | | |  |  | 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 | |  |  |  |  | | **C. Subsistence and Laundry Allowance** | | | | |  |  | Payroll | Prepared by HR Unit | |  |  | Approved DTR | Prepared by payee using the form provided by HR Unit / HR Unit | |  |  |  |  | | **D. Hazard Allowance** | | | | |  |  | 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 state of calamity or emergency, or with volcanic activity and/or eruption | Provided by DOST-CO | |  |  | Approved DTR/Service Report | Prepared by payee using the form provided by HR Unit / HR Unit | |  |  |  |  | | **E. Terminal Leave Benefits** | | | | |  |  | 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 | |  |  |  |  | |  |  |  |  | | **II. Maintenance and Other Operating Expenses** | | | | |  |  |  |  | | **A.    Traveling Expenses** | | | | |  |  |  |  | |  | ***1. Local Travel*** | | | |  |  | **Pre-Payment** |  | |  |  | 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 | |  |  |  |  | |  |  | **Reimbursement** |  | |  |  | 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 | |  |  |  |  | |  | **2. Foreign Travel** | | | |  |  | 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 https://pftms.dostcar.ph | |  |  | 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.    Communication Expenses** | | | | |  | **1. Landline** | | | |  |  | Approved Purchase Request | downloadable form at https://pftms.dostcar.ph/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 | |  |  |  |  | |  | **2. Mobile** | | | |  |  | Approved Purchase Request | downloadable form at https://pftms.dostcar.ph/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 | |  |  |  |  | |  | **3. Internet** | | | |  |  | ApprovedPurchase Request | downloadable form at https://pftms.dostcar.ph/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 | |  |  |  |  | |  | **4. Postage and Deliveries** | | | |  |  | 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 https://pftms.dostcar.ph/facilitated by end user | |  |  |  |  | | **D.    Rent** | | | | |  | **1. Building and Structure** | | | |  |  | Contract/Memorandum of Agreement | Maintenance and General Services Office | |  |  | Bill/Invoices | Provided by Payee | |  | **2. Motor Vehicle** | | | |  |  | same requirement under procurement depending on the nature of expenses and the mode of procurement adopted (refer to Annex A) | downloadable form at https://pftms.dostcar.ph/facilitated and coordinated by end user | |  |  |  |  | | **E.    Grants, Subsidies and Donations** | | | | |  | **1. Fund transfer of i-Fund for SETUP Projects** | | | |  |  | 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 | |  | **2. If assistance is in the form of trainings, supplies and materials our property, plant and equipment** | | | |  |  | same requirement under procurement depending on the nature of expenses and the mode of procurement adopted (refer to Annex A) | downloadable form at https://pftms.dostcar.ph/facilitated and coordinated by end user | | **F.    Utility Expenses (Water and Electricity)** | | | | |  |  | Approved Purchase Request | downloadable form at https://pftms.dostcar.ph/facilitated by end user | |  |  | Statement of Account/Bill | Issued by Service Provider | |  |  | Official Receipt (OR)/Invoice (for reimbursement) | Issued by Service Provider | |  |  |  |  | | **G.    Human Resource Development and Training Program** | | | | |  |  | 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 https://pftms.dostcar.ph/facilitated and coordinated by end user | |  |  |  |  | | **H.    Extraordinary and Miscellaneous Expenses** | | | | |  |  | Official Receipts and/or Certification of Expenses | Issued by Supplier/ Office of the Regional Director | |  |  |  |  | | **I.      Taxes, Insurance Premiums and Other Fees** | | | | |  |  | Billing Statement from Bureau of Treasury/GSIS/LTO and others | Issued by Service Provider | |  |  |  |  | | **J.     Professional Fees** | | | | |  | **1. Legal Fees** | | | |  |  | Contract | Facilitated by End user | |  |  | Billing Statement | Issued by Payee | |  |  | Official Receipts (OR) | Issued by Payee | |  |  |  |  | |  | **2. General Services** | | | |  |  | Same requirement under procurement depending on the nature of expenses and the mode of procurement adopted | downloadable form at https://pftms.dostcar.ph/facilitated and coordinated by end user | |  |  | Delivery Receipt (if applicable) | Issued by Service Provider | |  |  |  |  | |  | **3. Security and Janitorial Services** | | | |  |  | 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 | |  |  |  |  | | **K.    Advertising and Publication (Print and Radio)** | | | | |  |  | Approved Purchase Request | downloadable form at https://pftms.dostcar.ph/facilitated 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 | |  |  |  |  | | **L.    Subscription to Magazines and Newspapers** | | | | |  |  | Approved Purchase Request | downloadable form at https://pftms.dostcar.ph/facilitated by end user | |  |  | Billing Statement | Issued by Service Provider | |  |  | Inspection and Acceptance Report (IAR) | downloadable form at https://pftms.dostcar.ph/facilitated by end user | | | | | | | |