	DEPARTMENT OF SCIENCE AND TECHNOLOGY DOST Regional Office No. IX	DOCUMENT CODE	PM-FASS-ACC 05-01
	PROCEDURES MANUAL	REVISION NUMBER	2
		PAGE NUMBER	1 of 6
SECTION	PRODUCT REALIZATION	EFFECTIVITY DATE	01 July 2023
SUBJECT	ACCOUNTING SERVICES/PROCESS PAYMENT OF VOUCHERS		

1.0 OBJECTIVE

To ensure that all the disbursements for payment are accurately and timely processed and should be based/followed on the rules and regulations in the disbursements of public funds.

2.0 SCOPE

This procedure covers all the activities entailed in the preparation and processing of disbursement vouchers.

3.0 ACCESS

This procedure manual is accessible to the following:

<u>Copy No.</u>	<u>Copyholder</u>
Original	Document Custodian
1	Regional Director
2	ARD, Finance, Administrative Support and Technical Services
3	Provincial Science and Technology Director, PSTC, Zamboanga Sibugay
4	ARD, Field Operations Services
5	Provincial Science and Technology Director, PSTC, Zamboanga del Sur
6	Provincial Science and Technology Director, PSTC, Zamboanga del Norte
7	Head, Internal Audit Group
8	S & T Information Center Manager
9	Laboratory Center Manager

4.0 DEFINITIONS OF TERMS

Disbursements – constitute all cash paid out during the given period in accuracy (cash) or by check/ADA. It may also mean the settlement of government payables/obligations by cash, check/ADA.

Obligation Request and Status (ORS) – a document certifying the availability of allotment to pay for the item/s and services to be procured.



Disbursement Voucher (DV) – a prerequisite document for the processing of any official disbursements to be made by the office which attests legality, legitimacy and veracity of the transaction to be made.


Notice of Cash Allocation (NCA)/Notice of Transfer Allocation (NTA) - Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized government servicing banks of the MDS, to cover the cash requirements of the agencies.

Documentary Requirements – The documentary requirements/supporting documents for common government transactions depending on the nature of expenses to be paid by checks/ADA shall be complied with as prescribed in COA Circular No. 2012-001 dated June 14, 2012, amended by COA Circular No. 2013-001 dated January 10, 2013.

RECORDS

- Disbursement Journals
- Copy of Notice of Cash Allocation(NCA)/Notice of Transfer Allocation(NTA)

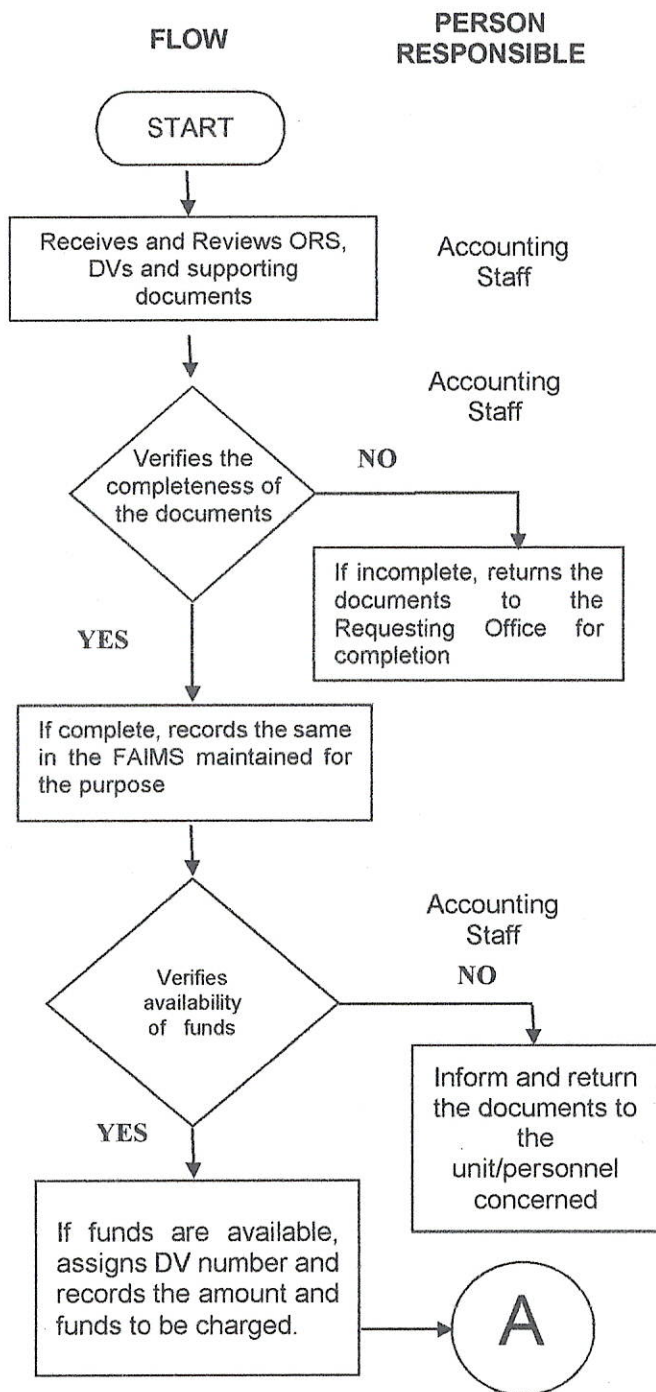
Prepared by:  Accountant	Approved by:  Quality Management Representative
---	--

	DEPARTMENT OF SCIENCE AND TECHNOLOGY DOST Regional Office No. IX	DOCUMENT CODE	PM-FASS-ACC 05-01
	PROCEDURES MANUAL	REVISION NUMBER	2
		PAGE NUMBER	2 of 6
SECTION	PRODUCT REALIZATION	EFFECTIVITY DATE	01 July 2023
SUBJECT	ACCOUNTING SERVICES/PROCESS PAYMENT OF VOUCHERS		

- NCA/NTA Disbursement Analysis
- Report of Disbursements (FAR No. 4)

5.0 PROCEDURE

MANUAL PROCESSING DETAILS

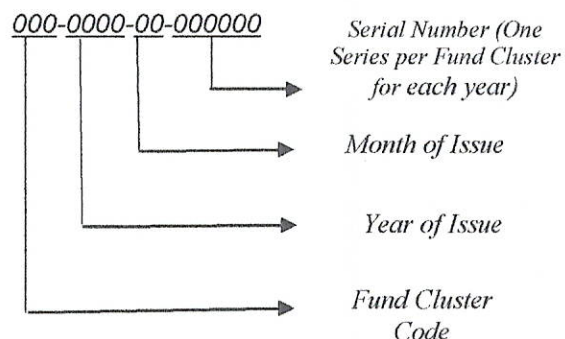




- Prepares 2 ORS and 2 DV in accordance with the instructions on the preparation of ORS and DV to initiate the payment of claims. Forwards the ORS and DV to the ARD to certify the charges to appropriation necessary, lawful and under his/her supervision with supporting documents valid, proper and legal.
- Forwards the ORS and DV to the Budget Unit for processing and approval.


- Receives ORS and DV from Budget Unit. Checks completeness of supporting documents based on the checklists. If incomplete, return to the requesting unit/process owners for compliance. If complete, indicates the time and date receipt.

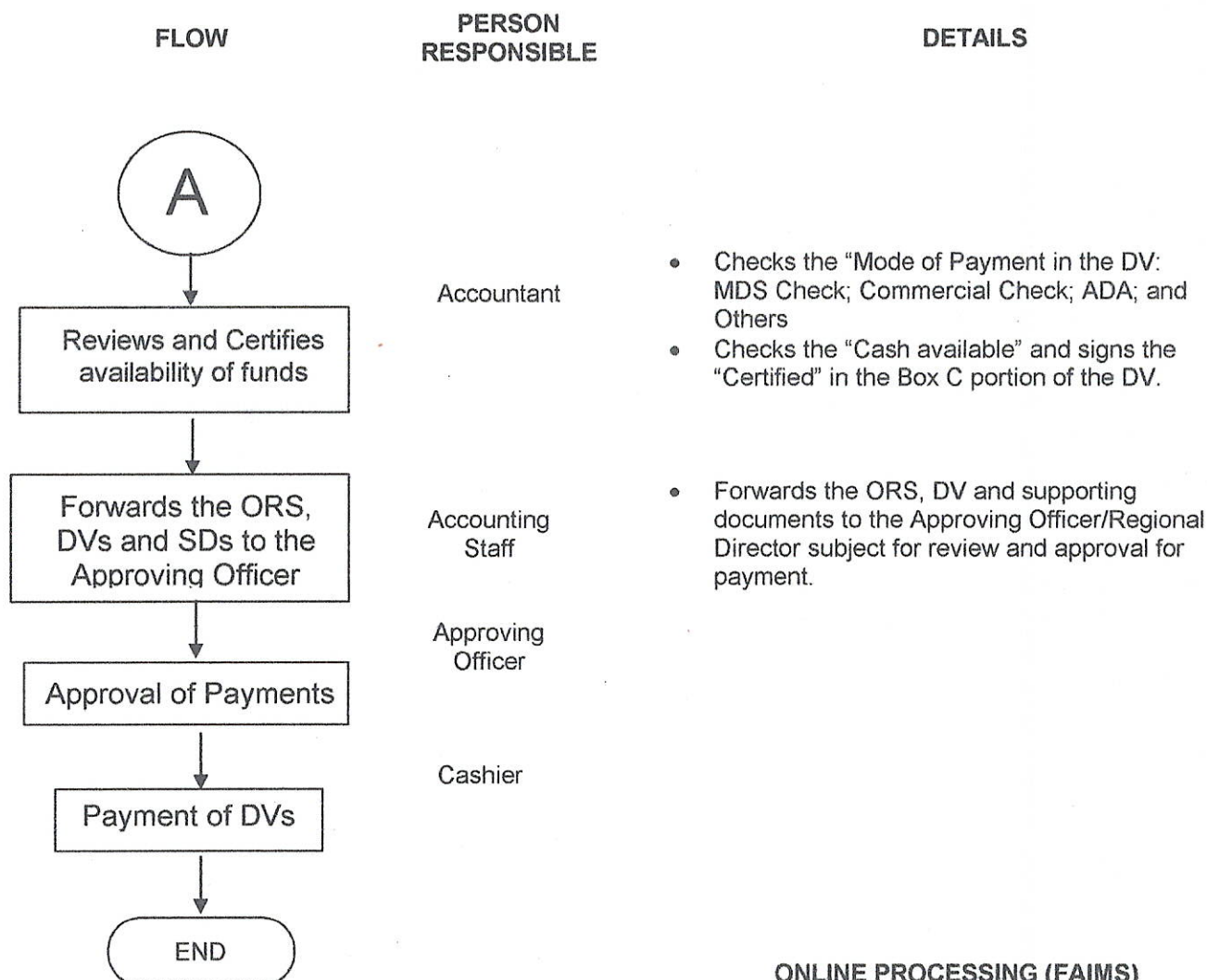
- Assigns DV number and records in the logbook the DV number and date, creditor/payee, particular and amount.

The numbering structure of DV shall be as follows:

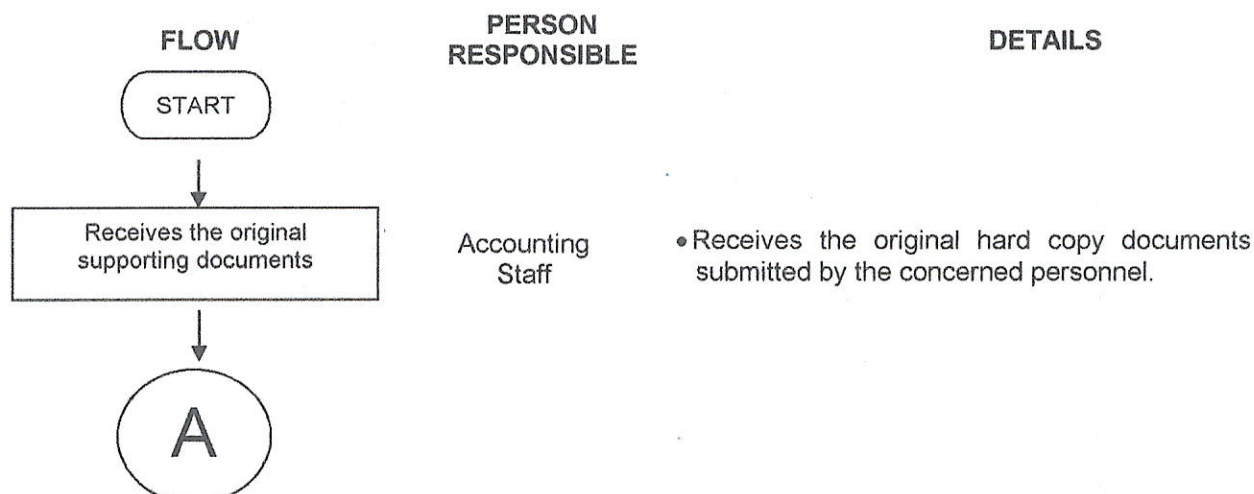




Prepared by:  Accountant	Approved by:  Quality Management Representative
---	--


	DEPARTMENT OF SCIENCE AND TECHNOLOGY DOST Regional Office No. IX	DOCUMENT CODE	PM-FASS-ACC 05-01
	PROCEDURES MANUAL	REVISION NUMBER	2
SECTION	PRODUCT REALIZATION	PAGE NUMBER	3 of 6
SUBJECT	ACCOUNTING SERVICES/PROCESS PAYMENT OF VOUCHERS	EFFECTIVITY DATE	01 July 2023



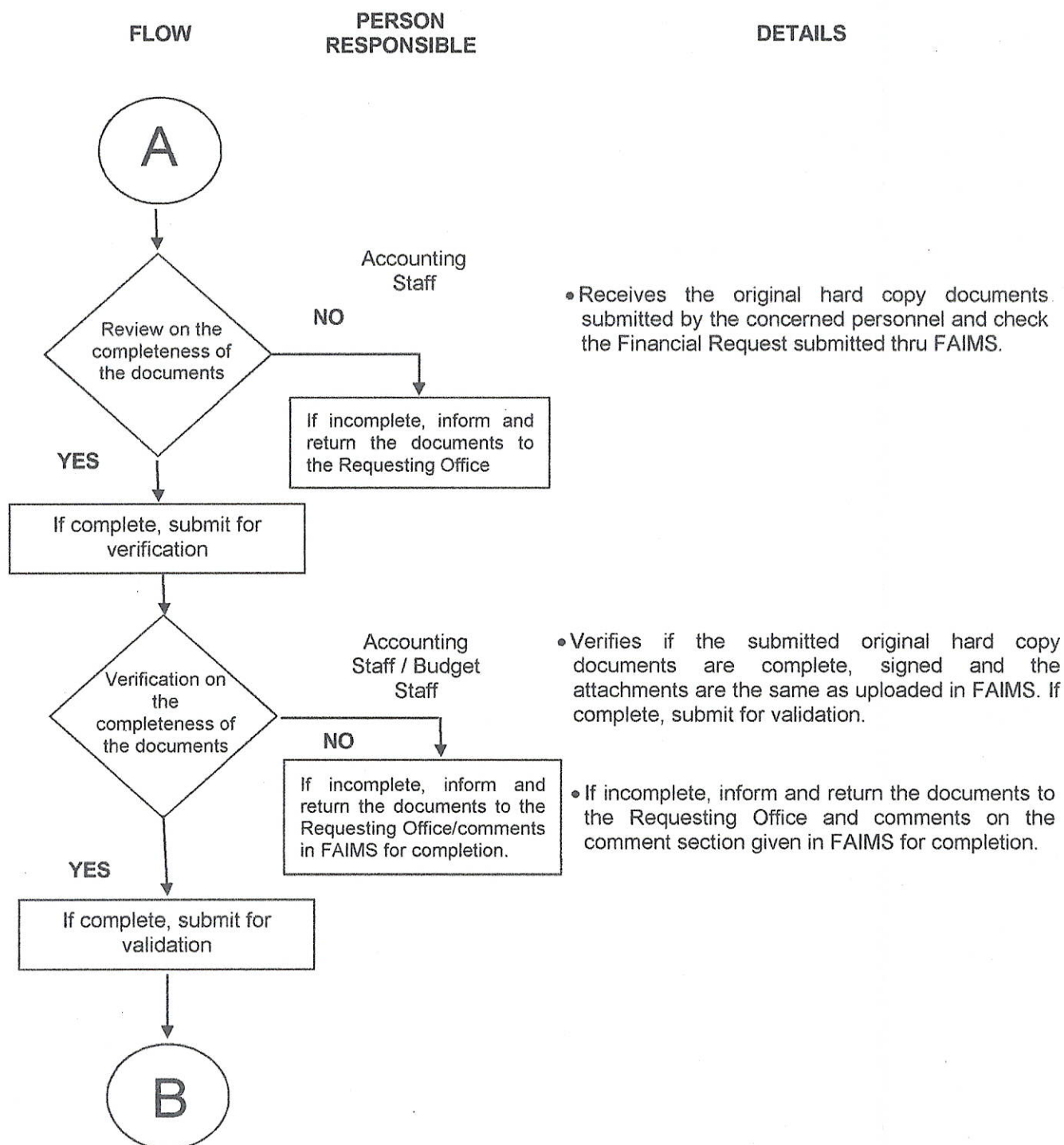
ONLINE PROCESSING (FAIMS)






Prepared by:  Accountant	Approved by:  Quality Management Representative
---	--

	DEPARTMENT OF SCIENCE AND TECHNOLOGY DOST Regional Office No. IX	DOCUMENT CODE	PM-FASS-ACC 05-01
	PROCEDURES MANUAL	REVISION NUMBER	2
		PAGE NUMBER	4 of 6
SECTION	PRODUCT REALIZATION	EFFECTIVITY DATE	01 July 2023
SUBJECT	ACCOUNTING SERVICES/PROCESS PAYMENT OF VOUCHERS		

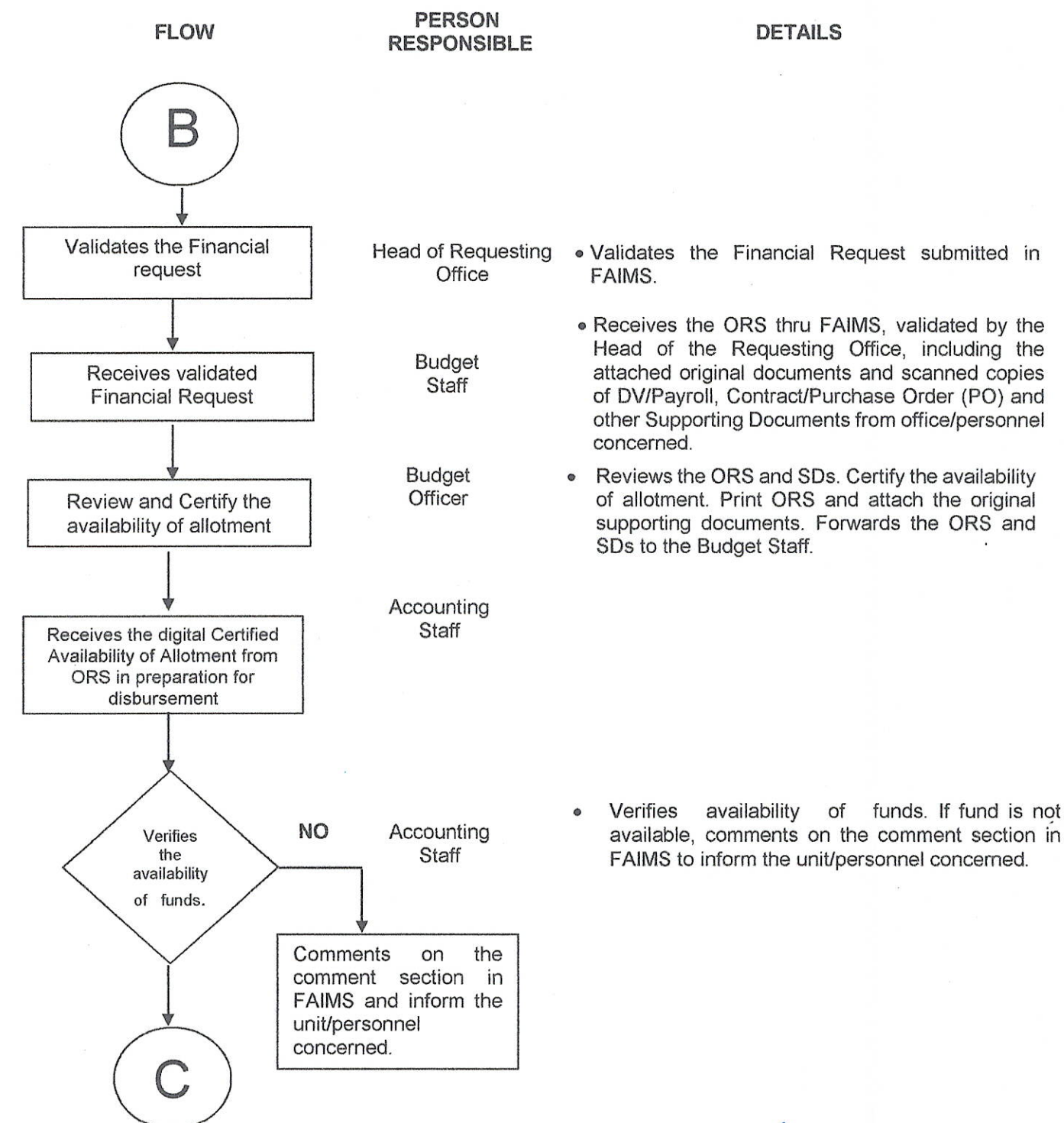
ONLINE PROCESSING (FAIMS)






Prepared by:	Approved by:
 Accountant	 Quality Management Representative

	DEPARTMENT OF SCIENCE AND TECHNOLOGY DOST Regional Office No. IX	DOCUMENT CODE	PM-FASS-ACC 05-01
	PROCEDURES MANUAL	REVISION NUMBER	2
		PAGE NUMBER	5 of 6
SECTION	PRODUCT REALIZATION	EFFECTIVITY DATE	01 July 2023
SUBJECT	ACCOUNTING SERVICES/PROCESS PAYMENT OF VOUCHERS		

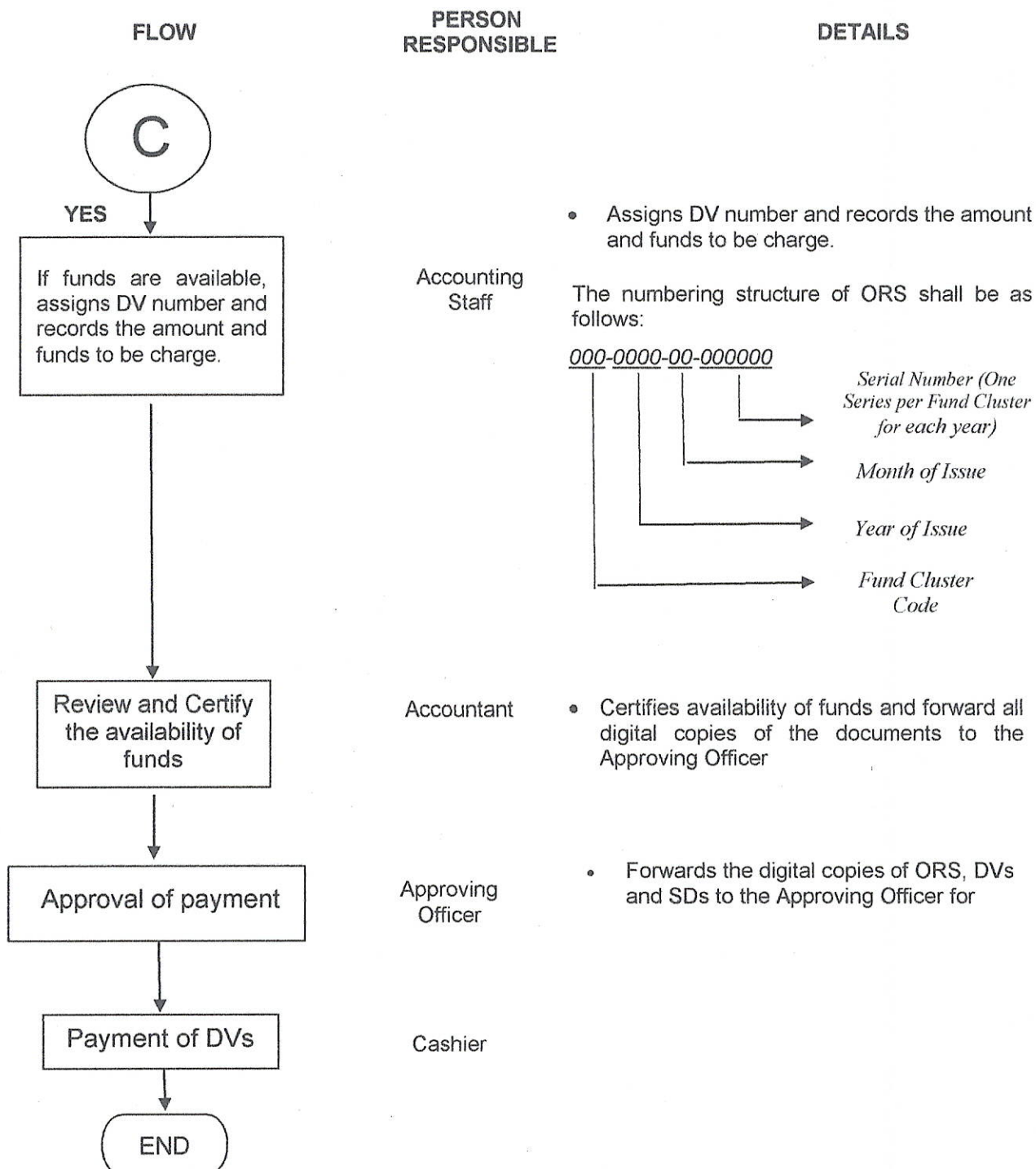
ONLINE PROCESSING (FAIMS)




Prepared by:  Accountant	Approved by:  Quality Management Representative
---	--

	DEPARTMENT OF SCIENCE AND TECHNOLOGY DOST Regional Office No. IX	DOCUMENT CODE	PM-FASS-ACC 05-01
	PROCEDURES MANUAL	REVISION NUMBER	2
		PAGE NUMBER	6 of 6
SECTION	PRODUCT REALIZATION	EFFECTIVITY DATE	01 July 2023
SUBJECT	ACCOUNTING SERVICES/PROCESS PAYMENT OF VOUCHERS		

ONLINE PROCESSING (FAIMS)



Prepared by:	Approved by:
Accountant	 Quality Management Representative