
 <b>OSPITAL NG PARAÑAQUE</b> 		Document Code: <b>OSPAR-AFS-ACCT 004</b>
		Issue Date:
<b>ADMINISTRATIVE AND FINANCE APPROVAL MATRIX</b>		Section / Department <b>ACCOUNTING SECTION</b>
<b>Policy Title:</b> <b>POLICY ON VOUCHER PREPARATION</b>		Page No. 1 of 2
<b>Prepared By:</b>  Ma. Angela D. Chua	<b>Reviewed By:</b>  Martha Jose OIC- Cash Section	<b>Approved by :</b>  Darius J. Sebastian, MD, MHM,PHSAE Hospital Administrator
<b>Reviewed By:</b>  Lindsay T. San Miguel OIC –Property and Supply Section	<b>Reviewed By:</b>  RizalinaLavarias, CPA Head – Accounting	<b>Approved by :</b>  Jefferson R. Pagsisihan, MD, MHM Hospital Director

**OBJECTIVE:** This policy shall provide a system for voucher preparation

**COVERAGE:** This policy shall encompass all Sections under each Division.

**RESPONSIBILITIES:**

- I. It shall be the responsibility of this Section to check the accuracy of computations and completeness of attachments of all vouchers prepared. It shall also be its responsibility to endorse to all signatories prior to processing.
- II. It shall be the responsibility of the Section to process all vouchers at the City Hall.



**POLICIES:**

- I. This policy shall enforce the accuracy of data and completeness of its attachments prior to processing.
- II. This policy shall monitor the progress of these vouchers until they are finally released to the payee/supplier.

**PROCEDURES:**

**I. VOUCHERS FOR GENERAL FUND**

- A. The following documents shall be accomplished by the Property Section prior to voucher preparation:
  - i. Approved PR/PO
  - ii. Statement of Account &/or Invoices
  - iii. Notice of Delivery
  - iv. Acceptance & Inspection Report
  - v. Certificate of Acceptance & Delivery
  - vi. Special BAC (when applicable)
- B. Certification on Appropriations, Funds and Obligations of Allotment (CAFOA) shall be attached to the voucher.
- C. This section shall prepare the Disbursement Voucher.

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- D. It shall be submitted to the Hospital Director for signature.
- E. This section shall maintain duplicate copy for file, before processing at the City Hall.

## II. VOUCHERS FOR TRUST FUND

- A. Only semi-annual distribution of PHIC-PF & Affiliation Fess is allowed to be disbursed from this fund.
- B. Distribution schedules for PHIC-PF & Affiliation Fees shall be signed by the Hospital Director & City Mayor.
- C. This section shall prepare the Disbursement Voucher & Payroll Register.
- D. It shall be submitted to the Hospital Director for signature.
- E. This section shall maintain duplicate copy for file, before processing at the City Hall.
- F. After processing, Accountable Officer from Cash Section shall handle the encashment & distribution to those concerned.

### DELETED PROCEDURE:

It shall be recorded in a separate logbook

### Date of Implementation:

This policy was implemented since 1978 & the last of which was in 2011.

### Schedule for Policy Review:

Shall be reviewed every two (2) years or as deemed necessary.