

Office of the Provincial Accountant



1. Review of General Payroll/Voucher with its supporting documents

This involves the review of salaries and wages and other benefits of the employees in Provincial Government of Oriental Mindoro to verify the correctness of the computation and completeness of the supporting documents. This is categorized as priority to provide the timely processing of employees' compensation.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Government Agencies, LGUs, GOCCs etc			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Approved Obligation Request Disbursement Voucher/General Payroll Other Applicable supporting documents		Originating Office – preparation of Obligation Request, Disbursement Voucher and supporting documents Provincial budget Office – approval of the OBR		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Forwards approved Obligation Request, Disbursement Voucher/General Payroll and supporting documents	Receives and encodes the payroll/voucher with its supporting documents Verifies the accuracy, completeness, correctness of payroll/voucher and its supporting documents	None	15 mins Simple-15 mins Average-1 hr Complex-6 hrs	Adm. Aide II Acct. III Acct. II Acct. II Acct. II Acct. I Acct. I Acct. I Acct. I

	<p>Certifies the existence of allotments and/funds availability and Forwards to carding</p>		20 mins	<p>Acct. I Acct. I Acct. I</p>
	<p>Secures duplicate copy of the payroll</p>		10 mins	<p>Acctg. Clerk I Adm. Aide II Adm. Aide II Adm. Aide I</p>
	<p>Certifies the correctness of allotment and completeness of documents</p>		10 mins	<p>Provincial Accountant Accountant IV Accountant IV</p>
	<p>Records the payroll/voucher to the Outgoing Registry; and Issues the same to EAs office</p>		15 mins	<p>Adm. Aide I</p>
	<p>TOTAL</p>		<p>Simple-1 hr 25 mins Average-2 hrs-10 mins Complex-7 hrs 10 mins</p>	

2. Review of Disbursement Voucher for Maintenance and Other Operating Expenses, Capital Outlay and Cash Advances of Officers and Employees

This involves the review of claims of suppliers, employees, NGAs, NGO etc to support the continuous implementation of programs and projects by concerned offices. This is categorized depending on complexity and mode of procurement used. MOOE transaction that does not involve public bidding as mode of procurement and Cash Advance of Officers and Employees are categorized as Average transactions. Capital Outlay and Infrastructure project under Public Bidding is categorized as complex transaction.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Government Agencies, LGUs, GOCCs etc			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Approved Obligation Request , Disbursement Voucher/Payroll Other applicable supporting documents		Originating Office – preparation of Obligation Request, Disbursement Voucher and supporting documents Provincial budget Office – approval of the OBR BAC Secretariat – Bidding documents		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Forwards approved Obligation Request, Disbursement Voucher and supporting documents	Receives and encodes the Disbursement Voucher with its supporting documents	None	15 mins	Adm. Aide VI
	Verifies the accuracy, completeness, correctness of Disbursement Voucher and its supporting documents; and Accomplishes the required checklist		Average-1 hr Complex- 6 hrs	Acct. III Acct. II Acct. II Acct. II Acct. I Acct. I Acct. I Acct. I

	Verifies the existence of allotments/funds availability; Records details of the transaction to registry/control books; and Forwards to carding		20 mins	Acct. I Acct. I Acct. I
	Records the claim in the Individual Index Card		10 mins	Acctg. Clerk I Adm. Aide II Adm. Aide II Adm. Aide I
	Certifies that the allotment obligated for the purpose is correct and supporting documents are complete; and Affixes signature to the appropriate Box A of the disbursement voucher		Average-15 mins Complex- 2 hrs	Provincial Accountant Accountant IV Accountant IV
	Encodes the transaction in the registry of outgoing documents; and Delivers the Disbursement voucher to EAs Office/PA's Office		15 mins	Adm. Aide IV
	TOTAL		Average-2 hrs 15 mins Complex-1 day 1 hr	

3. Disbursement Voucher for Cash Advances of Disbursing Officer

This involves the review of supporting documents to verify the appropriateness of the amount of cash to be advanced to Disbursing Officers. This is categorized as priority to timely provide the cash needed to be disbursed for payment of claims of casual/contractual employees.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Government Agencies, LGUs, GOCCs etc			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Disbursement Voucher Approved Payrolls/Disbursement Voucher; or Listings of Disbursement Vouchers, if applicable			Originating Office – preparation of Obligation Request, Disbursement Voucher and Listings of Disbursement Voucher	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives Disbursement Voucher from PTO	Receives and encodes Disbursement Voucher	None	15 mins	Adm. Aide VI
	Verifies the accuracy, completeness, correctness of Disbursement Voucher and its supporting documents; Verifies if the amount is within the threshold of the bond and previous cash advance is liquidated; and		15 mins	Acct. II

	Encodes the same in the cash advance registry			
	Certifies the correctness and completeness of documents		10 mins	Provincial Accountant
	Encodes the transaction in the registry of outgoing documents; and Delivers the Disbursement voucher to EA's Office/PA's Office		15 mins	Adm. Aide IV
	T O T A L		55 mins	

4. Disbursement Voucher for Simple Financial Assistance

This involves the review of financial assistance given to various LGUs in the province to provide the financial support for their programs and projects. This is categorized as simple transaction.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT		
Classification:	Simple		
Type of Transaction:	G2G – Government to Government		
Who may avail:	All Government Agencies, LGUs, GOCCs etc		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Obligation Request, Approved Disbursement Voucher Other applicable supporting documents		Originating Office – preparation of Obligation Request, Disbursement Voucher and supporting documents Provincial budget Office – approval of the OBR	

CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives Disbursement Voucher	Receives and encodes the Disbursement Voucher with its supporting document	None	15 mins	Adm. Aide V
	Certifies the existence of allotments/funds availability		20 mins	Acct. I
	Verifies the accuracy, completeness, correctness of Disbursement Voucher and its supporting documents		15 mins	Acct. III
	Certifies the correctness and completeness of documents		10 mins	Acct. IV
	Records the transaction in the outgoing registry; and Delivers the Disbursement Voucher to EA's Office/PA's Office		15 mins	Adm. Aide IV
	T O T A L		1 hr 15mins	

5. Review of Liquidation Report

This involves the review of documents to support the disbursements made on the Cash Advance provided to accomplish the purpose it was granted. This is categorized as complex for it involves voluminous supporting documents that need to be checked and verified.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Government Agencies, LGUs, GOCCs etc			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Liquidation Report and Other Applicable supporting documents		Originating Office –Liquidation Report and supporting documents		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives Liquidation Report and its supporting documents	Receives and encodes the liquidation report with its supporting documents	None	15 mins	Adm. Aide V
	Verifies the completeness, correctness and accuracy of the Liquidation Report; and Prepares Journal Entry Voucher		6 hours	Acct. III Acct. II Acct. II Acct. II Acct. I Acct. I Acct. I Acct. I
	Updates the Cash Advance Registry		20 mins	Acct. II

	Updates the registry for actual disbursements made in cash advance obligated and return to PBO		20 mins	Acct. I Acct. I Acct. I
	Records the liquidation in the Individual Index Card		10 mins	Acctg. Clerk I Adm. Aide II Adm. Aide II Adm. Aide I
	Certifies the correctness of the computation and completeness of supporting documents; and Signs the Journal Entry Voucher		2 hours	Provincial Accountant
	Forwards the Liquidation Report to accounting division		15 mins	Adm. Aide I
	T O T A L		1 day 1 hr 10 mins	

6. Disbursement Voucher for Claim of Consignor (BLOM transactions)

This involves the review of the documents attached to support the claim of Consignor for the medicines and supplies issued by Botika ng Lalawigan to walk- in clients, LGUs and government hospitals. This is categorized as complex for it involves review of inventory worksheet that needs to be verified properly.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	All Government Agencies, LGUs, GOCCs etc

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Disbursement Voucher, Requisition Issuance Slip (RIS); Sales Invoice (SI) Purchase Request (PR), Delivery Receipts BAC Resolution		Originating Office- preparation of Inventory Worksheet, Purchase Request, Disbursement Voucher and other supporting documents		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives Disbursement Voucher	Receives and encodes the Disbursement Voucher with its supporting documents	None	15 mins	Adm. Aide V
	Verifies the completeness, correctness and accuracy of the Disbursement Voucher and its supporting documents		6 hours	Acct. II Acct. II Acct. II Acct. I Acct. I Acct. I Acct. I
	Certifies the existence of funds; and Updates the registry with transaction details		20 mins	Acct. IV
	Records the claim in the Individual Index Card		10 mins	Adm. Aide II
	Certifies the correctness of claim and completeness of documents		30 mins	Provincial Accountant

	Encodes the transaction in the Outgoing registry; and Delivers the Disbursement Voucher to EA's Office/Pa's Office		15 mins	Adm. Aide IV
	T O T A L		7 hours 30 mins	

7. Availing Certification for Net Take Home Pay, GSIS, Pag-IBIG, PHILHEALTH and Other Remittances

Certification for NTHP is issued to individual for GSIS, Pag-IBIG or Authorized Government Banks' loan purposes of PGOM employees. Certification is issued to be used for remittances not yet posted by GSIS and the last PAG-IBIG remittances for retirees and Certification is issued on the last 3 months of Philhealth contributions for hospitalization purposes of PGOM employees.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT	
Classification:	Simple	
Type of Transaction:	G2G – Government to Government	
Who may avail:	All Government Agencies, LGUs, GOCCs etc	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	Request Slip Certifications Feedback Form/Client Survey Form	Accounting Division Administrative Division – Client Survey Form

CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
For NTHP – Fill up request slip form indicating the needed certification	Receives the request slip and indicates the number in the request slip for control; Forwards to Adm Aide IV for pick up of data from the index card	20.00	15 mins	Adm. Aide VI
			30 mins	Adm. Aide IV
	Adm. Aide VI reviews and checks the data and forwards to the head of office for signature		1.5 hrs	Adm. Aide VI
			5 mins	Provincial Accountant
	T O T A L		2 hrs 20 mins	
GSIS, PHILHEALTH and Pag-IBIG Fund	Receives the request slip and indicates the number in the request slip for control; picks up the data from the remittance file	20.00	1 day	Renita Caringal-Acctg. Clerk I
	OPA staff reviews and checks the data and forwards to the head of office for signature		5 mins	Althea F. Agutaya-Provincial Accountant
Fill out feedback forms	OPA staff gives client survey form re: comments on services provided		5 mins	Administrative Division
	T O T A L		1 day 10 mins	