



OFFICE OF THE PROVINCIAL ACCOUNTANT
Internal Services



1. Issuance of Accountant's Advice for Checks

This involves the preparation of remittance advice for checks issued under PGOM's various Land Bank of the Philippines (LBP) and Development Bank of the Philippines (DBP) bank accounts for claims of employees, suppliers and other agencies paid by check. This service is available Mondays to Fridays, except Holiday, 8:00 AM to 5:00 PM.

Office or Division:		OFFICE OF THE PROVINCIAL ACCOUNTANT		
Classification:		Simple		
Type of Transaction:		G2G – Government to Government		
Who may avail:		PGOM Offices		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Original copy of signed checks 2. Original supporting documents		<ul style="list-style-type: none"> Governor's Office / Provincial Administrator's Office 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Forward the signed checks with their supporting documents;	1. Receive the signed checks with their supporting documents;	None	1 hour	Administrative Assistant III Administrative Aide IV (2) Accounting Division Office of the Provincial Accountant
	1.1 Prepare the accountant's advice of checks issued, either in WeAccess or manual, and forward the same with the signed checks and their supporting documents to		4 hours	Administrative Assistant III Administrative Aide IV (2) Accounting Division Office of the Provincial Accountant



	<p>Provincial Accountant;</p> <p>1.2 Review the accuracy of the prepared accountant's advice, affix signature, and forward the same with the signed checks and their supporting documents to Administrative Officer V;</p> <p>1.3 If advice is prepared in WeAccess and already processed, forward the signed checks and their supporting documents to Provincial Treasurer's Office. On the other hand, if advice is manually prepared, forward the advice to respective bank/s and then forward the</p>		<p>1 hour</p> <p>2 hours</p>	<p>Provincial Accountant Office of the Provincial Accountant</p> <p>Administrative Officer V Administrative Division Office of the Provincial Accountant</p>
--	---	--	------------------------------	--



	signed checks and their supporting documents to Provincial Treasurer's Office.			
	TOTAL	None	1 day	

2. Issuance of Certification for Last Salary Received, GSIS, Pag-IBIG, PhilHealth, and Other Remittances

This involves the issuance or provision of certification for the last salary received issued to PGOM permanent employees, in the event of their transfer to other government agency. Certification relating to remittances is used by GSIS for unposted remittances, by PAG-IBIG for the last remittance of retiring employees, by PhilHealth for hospitalization purposes, and by other remittances for whatever legal purposes it may serve. This service is available Mondays to Fridays, except Holiday, 8:00 AM to 5:00 PM.

Office or Division:		OFFICE OF THE PROVINCIAL ACCOUNTANT		
Classification:		Simple		
Type of Transaction:		G2G – Government to Government		
Who may avail:		PGOM Employees		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ol style="list-style-type: none"> Original copy of Official Receipt One copy of Request Slip One copy of Feedback Form/Client Survey Form 		<ul style="list-style-type: none"> Provincial Treasurer's Office Office of the Provincial Accountant Office of the Provincial Accountant 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the request slip form and indicate the needed certification;	1. Receive the request slip and indicate the number in the slip for control purposes;	None	15 mins	Administrative Aide IV Accounting Division Office of the Provincial Accountant



	<p>1.1 Pick up the data from index card or remittance file;</p>		6 hrs	Administrative Aide IV Accounting Division Office of the Provincial Accountant
	<p>1.2 Prepare the certification in accordance with the data gathered;</p>		30 mins	Administrative Aide IV Accounting Division Office of the Provincial Accountant
	<p>1.3 Check and review the certification for accuracy and completeness of data, and forward the same to head of office for signature;</p>		1 hr	Accountant IV Accounting Division Office of the Provincial Accountant
	<p>1.4 Sign the certification requested and forward the same to Administrative Aide IV for release to requesting personnel;</p>		10 mins	Provincial Accountant Office of the Provincial Accountant



2. Receive the certification requested and fill out feedback forms	2. Receive the properly filled-out feedback forms re: comments on services provided.	None	5 mins	Administrative Aide IV Accounting Division Office of the Provincial Accountant
TOTAL		None	1 day	

3. Issuance of Certification for Net Take Home Pay and Process Request for Loans

This involves the issuance or provision of certification for Net Take Home Pay (NTHP) issued to PGOM permanent employees, for their loan purposes to GSIS, Pag-IBIG and/or authorized Government Banks such as Land Bank of the Philippines (LBP) and Development Bank of the Philippines (DBP). Said certification is also used to check whether the NTHP of an employee applying for loan still conforms to the minimum NTHP allowed as per the General Appropriation Ordinance of the current year. This service is available Mondays to Fridays, except Holiday, 8:00 AM to 5:00 PM.

Office or Division:		OFFICE OF THE PROVINCIAL ACCOUNTANT		
Classification:		Simple		
Type of Transaction:		G2G – Government to Government		
Who may avail:		PGOM Employees		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Original copy of Official Receipt 2. One copy of Request Slip 3. One copy of Feedback Form/Client Survey Form		<ul style="list-style-type: none"> • Provincial Treasurer's Office • Office of the Provincial Accountant • Office of the Provincial Accountant 		
CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the Request Slip Form and indicate the type of loan,	1. Receive the request slip and indicate the number in the	None	30 mins	Accountant IV Accounting Division



loanable amount and loan duration;	slip for control purposes;			Office of the Provincial Accountant
	1.1 Compute for the monthly amortization in accordance with the loanable amount requested, if bank loans;		15 mins	Accountant IV Accounting Division Office of the Provincial Accountant
	1.2 Pick up the data from index card, check if the NTHP still conforms with the minimum allowed, review the certification for accuracy and completeness of data, and forward the same to head of office for signature;		3 hrs	Accountant IV Accounting Division Office of the Provincial Accountant
	1.3 Sign the certification requested and forward the same to Accountant IV for release to requesting personnel;		10 mins	Provincial Accountant Office of the Provincial Accountant



2. Receive the certification requested and fill out feedback forms	2. Receive the properly filled-out feedback forms re: comments on services provided.	None	5 mins	Accountant IV Accounting Division Office of the Provincial Accountant
TOTAL		None	4 hrs	

4. Review of Disbursement Voucher of All Government Claims

Review of Disbursement Vouchers involves analysis of the transaction and evaluation of the documents which support the existence and validity of the claims, based on existing laws, rules and regulations. Thus, entailing the verification of the appropriate amount to be paid out.

Accordingly, such review processes will be categorized as highly technical as aforementioned in the Joint Memorandum Circular No. 2019-001, IRR of R.A. No. 11032. Highly Technical is defined as *“A transaction which requires the use of technical knowledge, specialized skills and/or training in the processing and/or evaluation thereof”*.

Further, the memorandum has prescribed the processing time of such Highly Technical transactions as twenty (20) working days. Transactions with *findings for further compliance will be subjected for another (20) working days*. Refer to *Appendix A* for the list of transactions covered by this service and its corresponding documentary requirements. Services are available on Mondays to Fridays from 8:00am to 5:00pm excluding holidays.

Office or Division:	OFFICE OF THE PROVINCIAL ACCOUNTANT (OPA)	
Type of Transaction:	Government to Government (G2G)	
Classification:	Highly Technical	
Who may avail:	Provincial Government of Oriental Mindoro (PGOM) Offices	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Approved Obligation Request (except for Trust Fund transactions) Disbursement Voucher/General Payroll		Originating Office – preparation of Obligation Request, Disbursement Voucher (DV)/General Payroll (GP) and attachment of documentary requirements



<p>Documentary Requirements as prescribed by COA Circular 2023-004, as amended</p> <p>RA 9184 or Procurement Law</p> <p>Other supporting documents necessitated by the rules of the Current General Provision of the Approved Annual Budget of PGOM and other issuance and guidelines by other regulatory agencies</p> <p><i>see Appendix A for the specific checklist of each type of claim</i></p>				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.1 Forwards Disbursement Vouchers and/or General Payrolls and Supporting Documents	<p>INCOMING PROCESS Receives the Disbursement Vouchers and/or General Payroll and Supporting Documents</p> <p>Scans the QR code of Disbursement Vouchers and or General Payrolls in the document tracking system</p> <p>Encodes details of Disbursement Vouchers and General Payrolls in the routing system</p>	None	1 day	<p>Administrative Aide VI Administrative Division Office of the Provincial Accountant</p> <p>Administrative Aide II Administrative Division Office of the Provincial Accountant</p>



	<p>Sorts and distributes the Disbursement Vouchers and/or General Payrolls and Supporting Documents</p> <p>Declares the end of the incoming process in the routing system</p>			<p>Administrative Aide VI</p> <p>Administrative Aide II</p> <p>Administrative Division</p> <p>Office of the Provincial Accountant</p>
	<p>EXAMINATION PROCESS</p> <p>Ascertain rules, regulations and guidelines applicable to the Disbursement Vouchers' and/or General Payrolls' transaction</p> <p>Verifies the completeness of the attached Supporting Documents by accomplishing checklist</p> <p>Checks the consistency of details in the Disbursement Vouchers and/or General Payroll and Supporting Documents</p> <p>Checks the accuracy of</p>	<p>None</p>	<p>15 days</p>	<p>Accountant IV</p> <p>Accountant III</p> <p>Accountant. II (4)</p> <p>Accountant I</p> <p>Accounting Clerk III</p> <p>Review and Examination Division</p> <p>Office of the Provincial Accountant</p> <p>Accountant IV</p> <p>Accountant. III</p>



	<p>computation and recomputes the taxes applicable in the Disbursement Vouchers' and/or General Payrolls' transaction</p> <p>Indicates the accounting entries in the Disbursement Vouchers' and/or General Payrolls' transaction</p> <p>Prepares summary of findings for returned transactions</p> <p>Encodes the result of the examination process in the monitoring system</p> <p>Declares the end of the examination process in the routing system</p> <p><i>(Not applicable for Financial Assistance charged against GO fund)</i></p>			<p>Accountant. II (4)</p> <p>Accountant I</p> <p>Accounting Clerk III</p> <p>Review and Examination Division</p> <p>Office of the Provincial Accountant</p> <p>Accountant IV</p> <p>Accountant. III</p> <p>Accountant. II (4)</p> <p>Accountant I</p> <p>Accounting Clerk III</p> <p>Review and Examination Division</p> <p>Office of the Provincial Accountant</p> <p>Accountant IV</p> <p>Accountant. III</p> <p>Accountant. II (4)</p> <p>Accountant I</p> <p>Accounting Clerk III</p>
--	---	--	--	---



				Review and Examination Division Office of the Provincial Accountant
	REGISTRY PROCESS Crosschecks the consistency of charging of Obligation Request and of the Disbursement Vouchers' and/or General Payrolls' Ascertains the existence of fund availability downloaded to the Province based on the Memorandum of Agreement entered into between PGOM and grantor for TF transaction Coordinates with the Implementing Office the provisions set forth in the Memorandum of Agreement for TF transaction Encodes Disbursement Vouchers'	None	1 day	Accounting Clerk III Accountant. III Accountant. II (3) Review and Examination Division Office of the Provincial Accountant Accounting Clerk III Accountant. III Accountant. II (3) Review and Examination Division Office of the Provincial Accountant Accounting Clerk III



	<p>amounts to their respective key results areas (KRAs) and account codes in the registry system</p> <p>Communicates to the Provincial Budgetary Office (PBO) and/or Provincial Treasurer's Office (PTO) any adjustments made on the charging/amount.</p> <p>Declares the end of the registry process in the routing system</p> <p><i>(Not applicable in granting of cash advance for salaries, honoraria and other similar expenses)</i></p>			<p>Accountant. III</p> <p>Accountant. II (3) Review and Examination Division</p> <p>Office of the Provincial Accountant</p> <p>Accounting Clerk III</p> <p>Accountant. III</p> <p>Accountant. II (3) Review and Examination Division</p> <p>Office of the Provincial Accountant</p>
	<p>INDEXING PROCESS</p> <p>Checks historical transactions to prevent double payment</p> <p>Encodes Disbursement Vouchers' and/or General Payroll details in the indexing system</p> <p>Declares the end of the indexing</p>	<p>None</p>	<p>1 day</p>	<p>Accountant IV</p> <p>Accounting Division</p> <p>Office of the Provincial Accountant</p> <p>Accountant IV</p> <p>Accounting Division</p>



	<p>process in the routing system</p> <p><i>(Not applicable in granting of cash advance for salaries, honoraria and other similar expenses and Financial Assistance charged against GO fund)</i></p>			Office of the Provincial Accountant
	<p>AUTHORIZATION PROCESS</p> <p>Certifies the correctness of allotment and completeness of documents</p> <p>Declares the end of the authorization process in the routing system</p>	None	1 day	<p>Provincial Accountant</p> <p>Accountant IV Review and Examination Division</p> <p>Office of the Provincial Accountant</p>
	<p>OUTGOING PROCESS</p> <p>Receives Disbursement Vouchers and/or General Payrolls and Supporting Documents from the authorization process</p> <p>Generates/prepares transmittal reports for the issuance of the Disbursement Vouchers and/or General Payrolls</p>	None	1 day	<p>Administrative Aide IV</p> <p>Administrative Division</p> <p>Office of the Provincial Accountant</p> <p>Engineering Aide (Reassigned)</p>



	<p>and Supporting Documents</p> <p>Scans QR codes of Disbursement Vouchers and/or General Payrolls in the document tracking system</p> <p>Sorts Disbursement Vouchers and/or General Payrolls and Supporting Documents</p> <p>Transmits the Disbursement Vouchers and/or General Payrolls and Supporting Documents to the next office for further processing</p> <p>Declares the end of the outgoing process in the routing system</p>			<p>Administrative Division</p> <p>Office of the Provincial Accountant</p> <p>Administrative Aide IV</p> <p>Administrative Division</p> <p>Office of the Provincial Accountant</p> <p>Engineering Aide (Reassigned)</p> <p>Administrative Division</p> <p>Office of the Provincial Accountant</p>
	TOTAL		20 Days	