



## 2. Processing of Disbursement Vouchers

Supporting documents are reviewed and allotment of obligation is certified.

<b>Office or Division:</b>	Office of the Municipal Accountant			
<b>Classification:</b>	Simple/Complex			
<b>Type of Transaction:</b>	G2G – Government to Government; G2B – Government to Business; G2C – Government to Citizen			
<b>Who may avail:</b>	LGU Employees, Suppliers/Creditors, Other Claimants			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Documentary checklist and router slip		Office/Department		
2. Duly approved Obligation Request (for transactions under General Fund and Special Education Fund)		Municipal Budget Office		
3. Complete documentary requirements (as per COA Circular 2012-001)		Where applicable		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Transmit the checklist and router together with complete supporting documents.	Receive the documents.	None	2 minutes	Ciriaca M. Mendoza <i>Administrative Aide I</i>
	Review and pre-audit the supporting documents. Forward the documents to the Municipal Accountant for final review and approval.	None	30 minutes – simple transaction  2 hours – complex transaction	Myla O. Dela Cruz <i>Accounting Clerk II</i>
	Review the documents and prepare the Disbursement Voucher (DV) and Journal Entry Voucher (JEV).	None	15 minutes – simple transaction  1 hour – complex transaction	Jocelyn A. Sisperez <i>Municipal Accountant</i>
	Record in the logbook and forward the signed DV to Municipal Treasurer's Office for preparation of check.	None	3 minutes	Ciriaca M. Mendoza <i>Administrative Aide I</i>
	<b>TOTAL</b> <b>(Simple Transaction)</b> <b>(Complex Transaction)</b>	<b>None</b> <b>None</b>	<b>50 minutes</b> <b>3 hours &amp; 5 minutes</b>	