

# **INTERNAL SERVICES**

Finance Division

1. Processing of Accounts Payable Voucher and Disbursement Voucher



**APO PRODUCTION UNIT, INC.**

**Who may avail?**

**APO-PUI Departments**

Describes the procedure on processing of Accounts Payable Voucher and Disbursement Voucher

**Office in-charge**

**Accounting and Treasury Departments**

**Type of transaction**

G2G – Government to Government  
(Complex Transaction)

**Checklist of requirements**

Request for payment, Purchase Order, Work Order.  
(coming from End-user Department)

**Total time duration**

1 day and 35 minutes

# CITIZEN'S CHARTER

## Processing of Accounts Payable Voucher and Disbursement Voucher

Steps	Action Taken	Fees to be Paid	Processing Time	Person/Office Responsible
1) Concerned APUI Department (Originator/End-user) to submit the Request for Payment or Purchase Order/Work Order along with the requirements documents to the Accounting Department	1.1) Receive the request for payment or purchase order/work order with the complete attachments required.	None	5 minutes per voucher	A/P Staff or Bookkeeper for A/P (A/P-Accounts Payable)
	1.2) Review/pre-audit the documents to be processed for payment as to accuracy or correction of details.	None		A/P Staff or Bookkeeper for A/P
	1.3) For Purchase Orders and Work Orders received with complete documents, the bookkeepers for accounts payable will prepare the request for payment and will be subject for checking of the Chief Accountant and Finance Manager and will be also subject for approval by the EVP and General Manager (Return to 1.1 upon receiving the documents from the EVP and GM's Office)	None		Bookkeeper for A/P
	1.4) Prepare the Accounts Payable Voucher through encoding the proper accounting entries to the APV Module	None	5 minutes	A/P staff or Bookkeeper for A/P
	1.5) Forward the APV together with its attachments to the Chief Accountant for review and checking	None		Chief Accountant
	1.6) Upon checking of the Chief Accountant, forward the APV together with its attachments to the Financial Comptroller for review and approval	None		Financial Controller



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Steps	Action Taken	Fees to be Paid	Processing Time	Person/Office Responsible
1.7)	Forward the approved APV to the Treasury Department for check preparation (outgoing documents are listed on a logbook for APV)	None	5 minutes	A/P Staff or Bookkeeper for A/P
1.8)	Receive the APV from Accounting Department for the preparation of the Disbursement Voucher and Check	None		
1.9)	Route the Check together with the Disbursement Vouchers and supporting documents to the authorized check signatories for approval.	None	1 Day	
1.10)	Receive the signed Checks from the authorized signatories.	None		
1.11)	Record the approved Checks and Disbursement Vouchers before releasing the checks to the respective payee or supplier	None	10 minutes	Treasury Department
1.12)	Upon release of the Checks, the official receipt issued by the supplier will be checked	None		
1.13)	For cash advances, the receipts and other documents will be subject for verification	None	10 minutes	
1.14)	Returns the whole set of documents (APVs, DVs, and supporting documents, liquidations if any) to the Accounting Department	None		



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Steps	Action Taken	Fees to be Paid	Processing Time	Person/Office Responsible
	1.15) Filing of the returned documents and eventually to be submitted to COA for their annual audit report	None	10 minutes	A/P Staff or Bookkeeper for A/P
	- - END OF TRANSACTION - -			