



PROCEDURE 10
ADMINISTRATIVE DIVISION
PROCEDURE

Date prepared : December 27, 2016
Date approved : December 29, 2016
Effectivity Date : January 3, 2017
Revision No. : 00
Revision Date :
Control No. : PM10-01

Reviewed by: Ricardo B. Perez-GM

Approved by: Danilo T. Castro-BOD Chairperson

1.0 OBJECTIVES

- 1.1 Establish guidelines in the Finance Section particularly on paying invoices (thru check payment), collection and banking, preparation, issuance and release of payments, payables (mandatory contributions), payroll and other financial matters involve in BWD.

2.0 SCOPE

This procedure defines the responsibilities and authorities for all payables and financial obligations of BWD including the process of recording and classifying its financial transactions.

3.0 REFERENCES

- 3.1 ISO 9001:2015 Section 7.4, 7.4.1, 7.4.2, 7.4.3
- 3.2 Procedure for Communication
- 3.3 Procedure for Resource Management
- 3.4 Procedure for Purchasing
- 3.5 Procedure for Control of Records

4.0 RESPONSIBILITIES AND AUTHORITIES

Division Manager (Administrative Division), Administrative Services Officer A, Customer Services Assistant A, Internal Control Assistant B, Sr. Water Maintenance B (Purchaser)

5.0 PROCESS



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PROCESS FLOW04-01

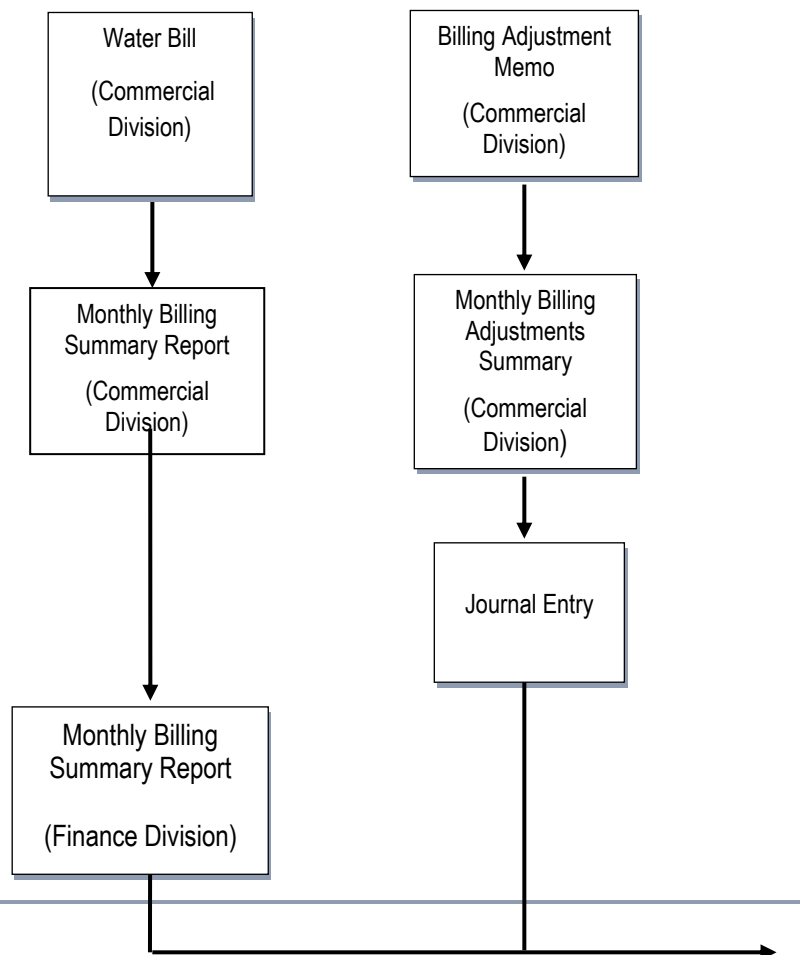
PROCESS FLOW OF BILLING ENTRY TO JOURNAL VOUCHER

- BILLING

Source Documents

Summarizing Documents

Books of Original Entry





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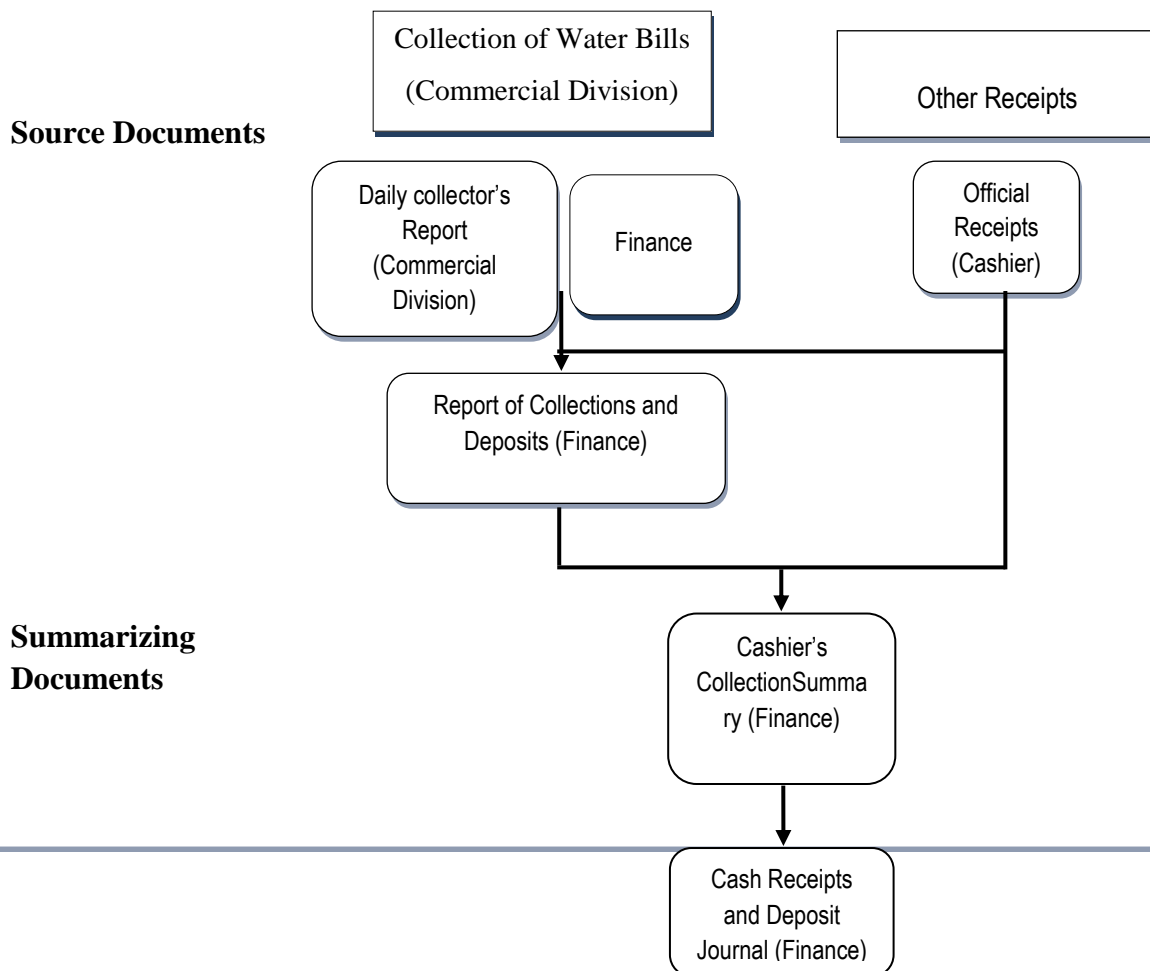
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PROCESS FLOW04-02

CASH RECEIPTS





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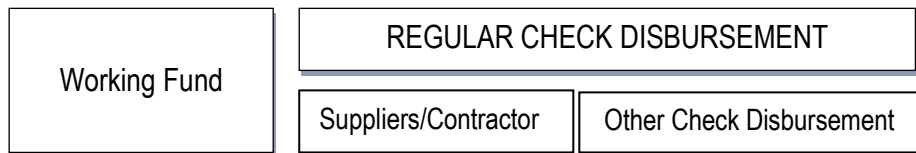
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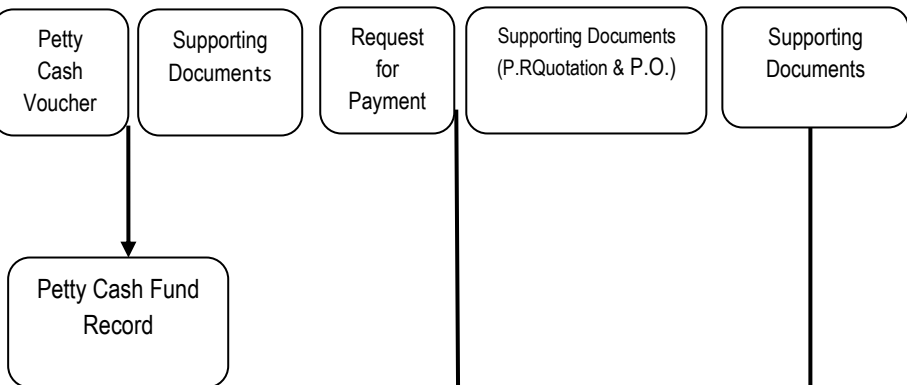
PROCESS FLOW 04-03

CHECK DISBURSEMENTS (A)

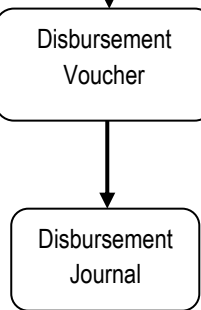
Source Documents



Summarizing Documents



Books of Original Entry





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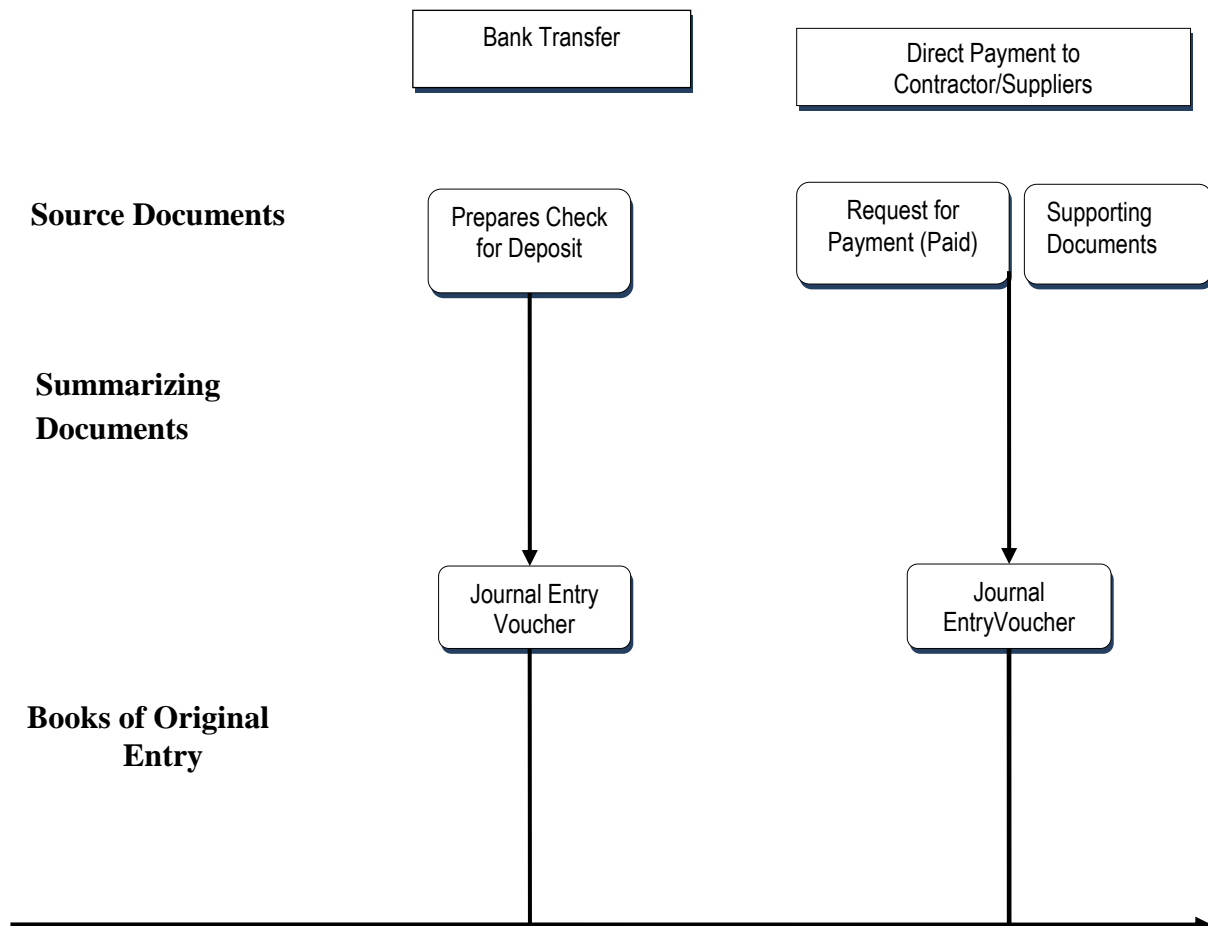
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PROCESS FLOW 04-04

CHECK DISBURSEMENTS (B)





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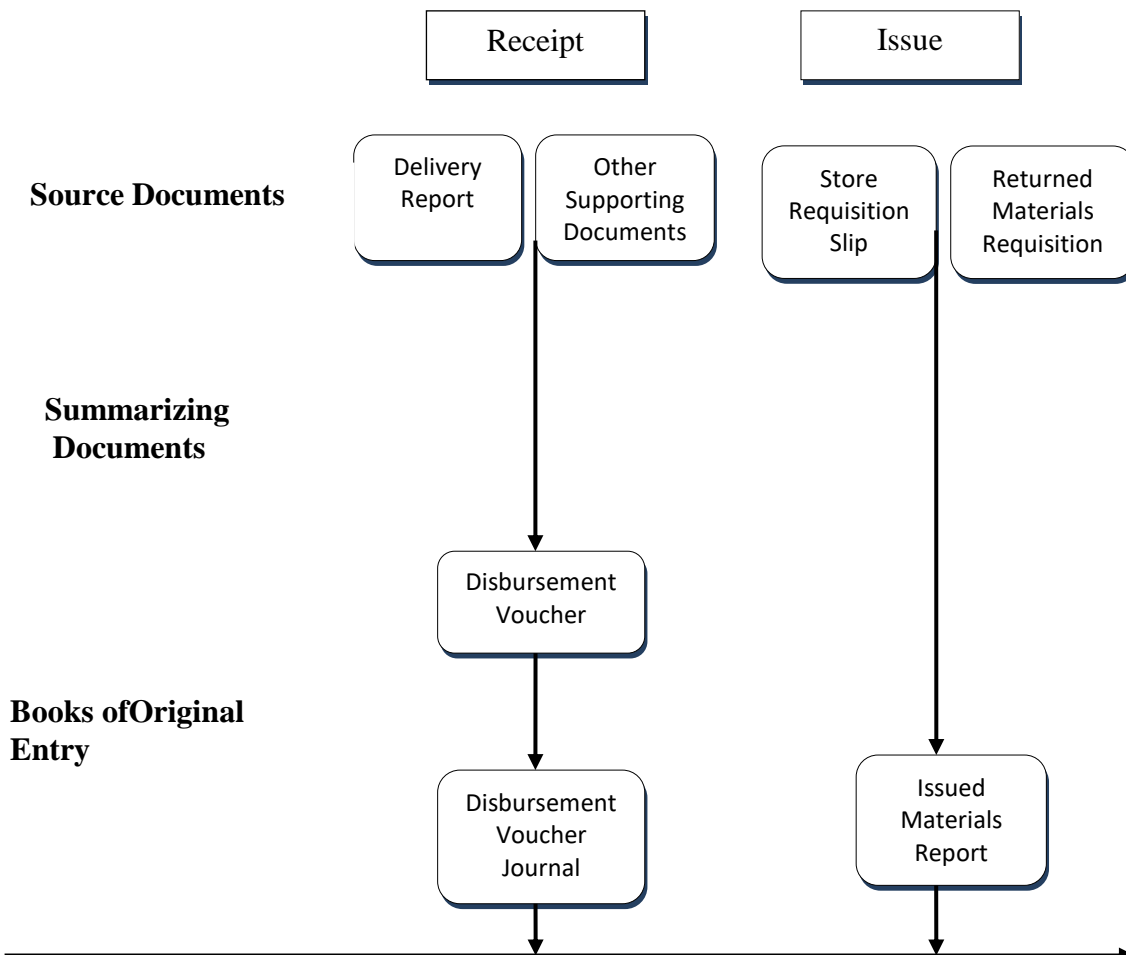
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PROCESS FLOW 04-05

**MATERIALS AND SUPPLIES
INVENTORY**





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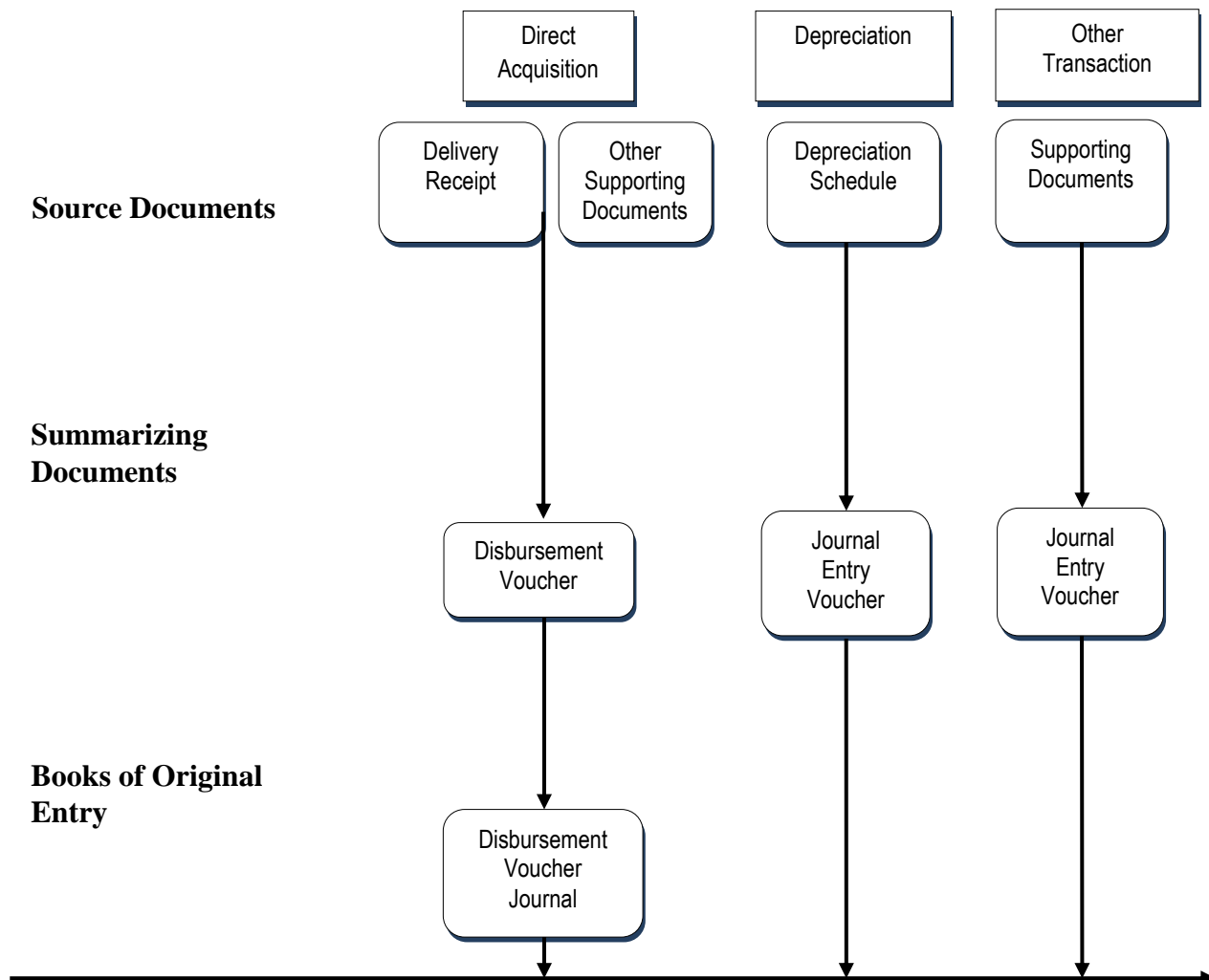
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PROCESS FLOW 04-06

FIXED ASSESTS





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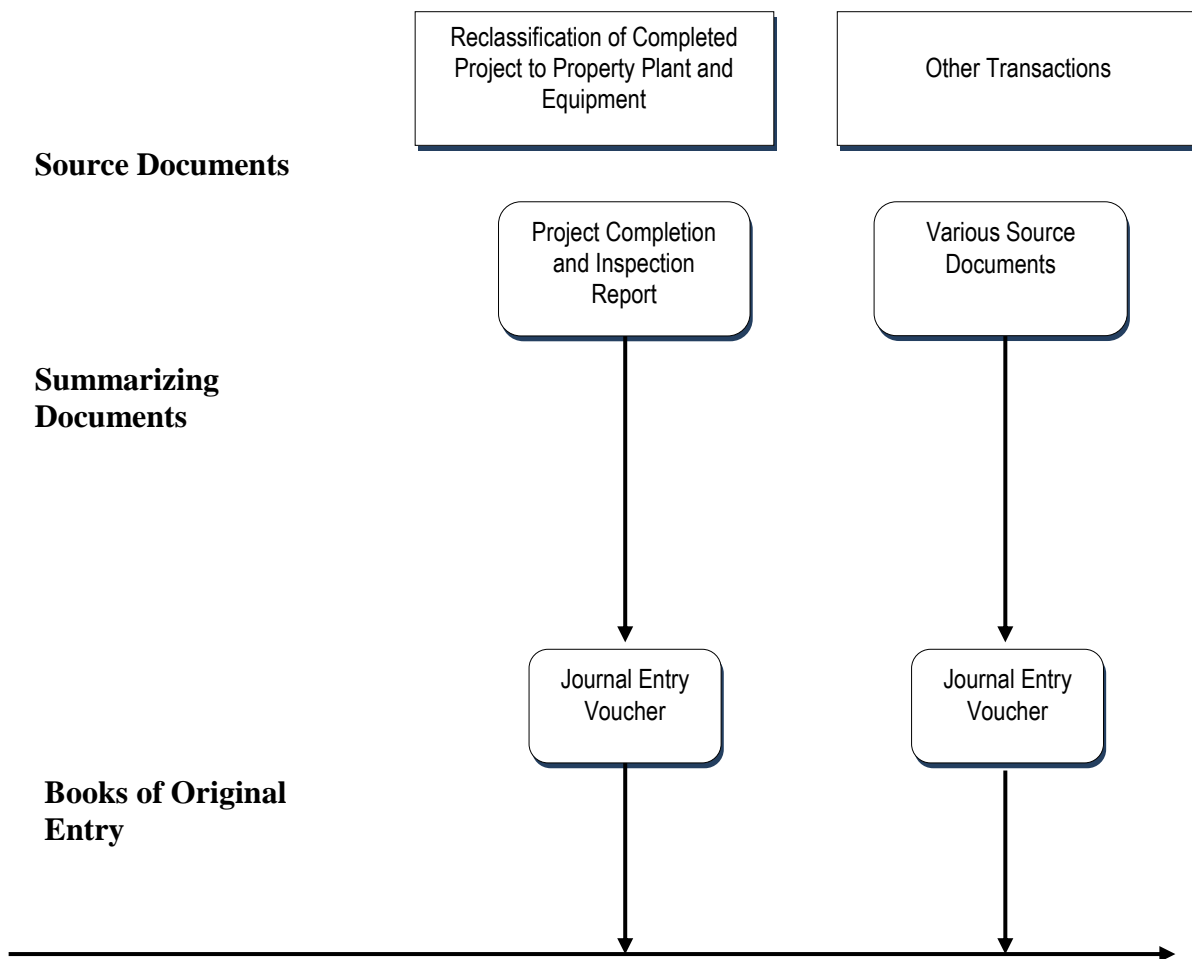
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PROCESS FLOW 04-07

WORK ORDER





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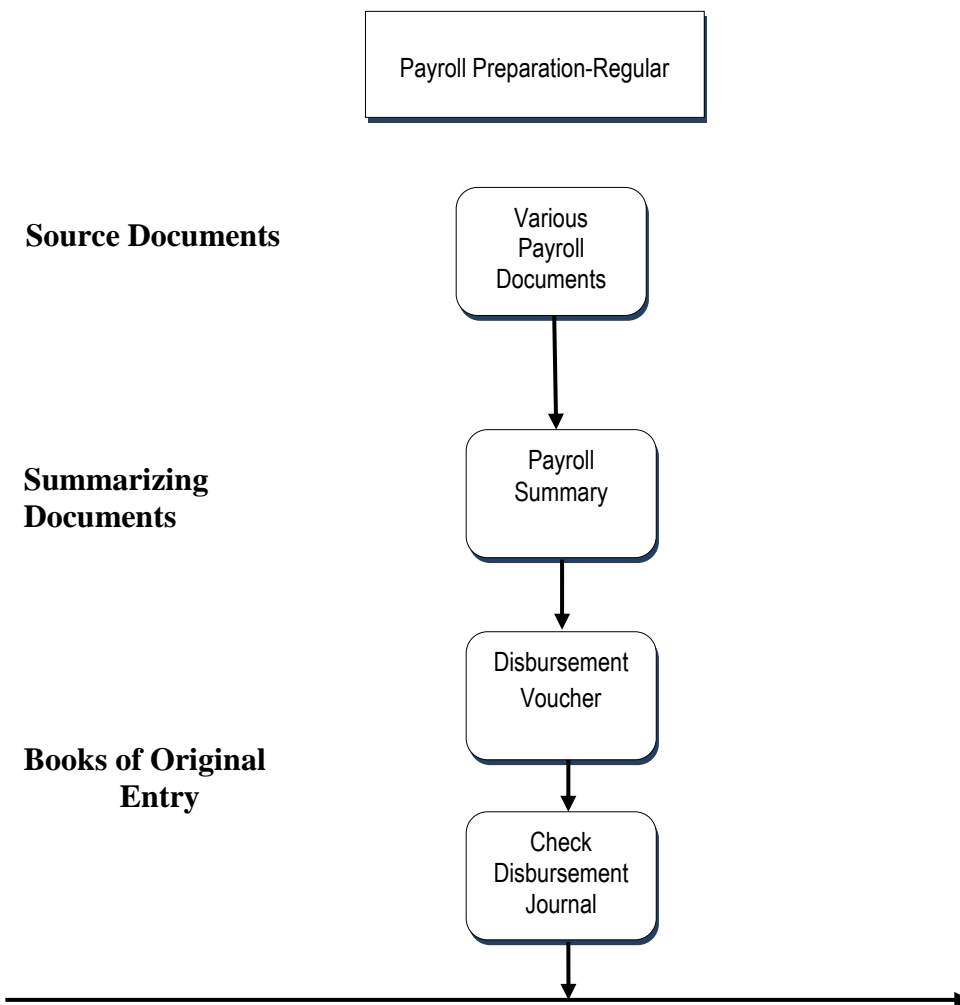
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PROCESS FLOW 04-08

PAYROLL





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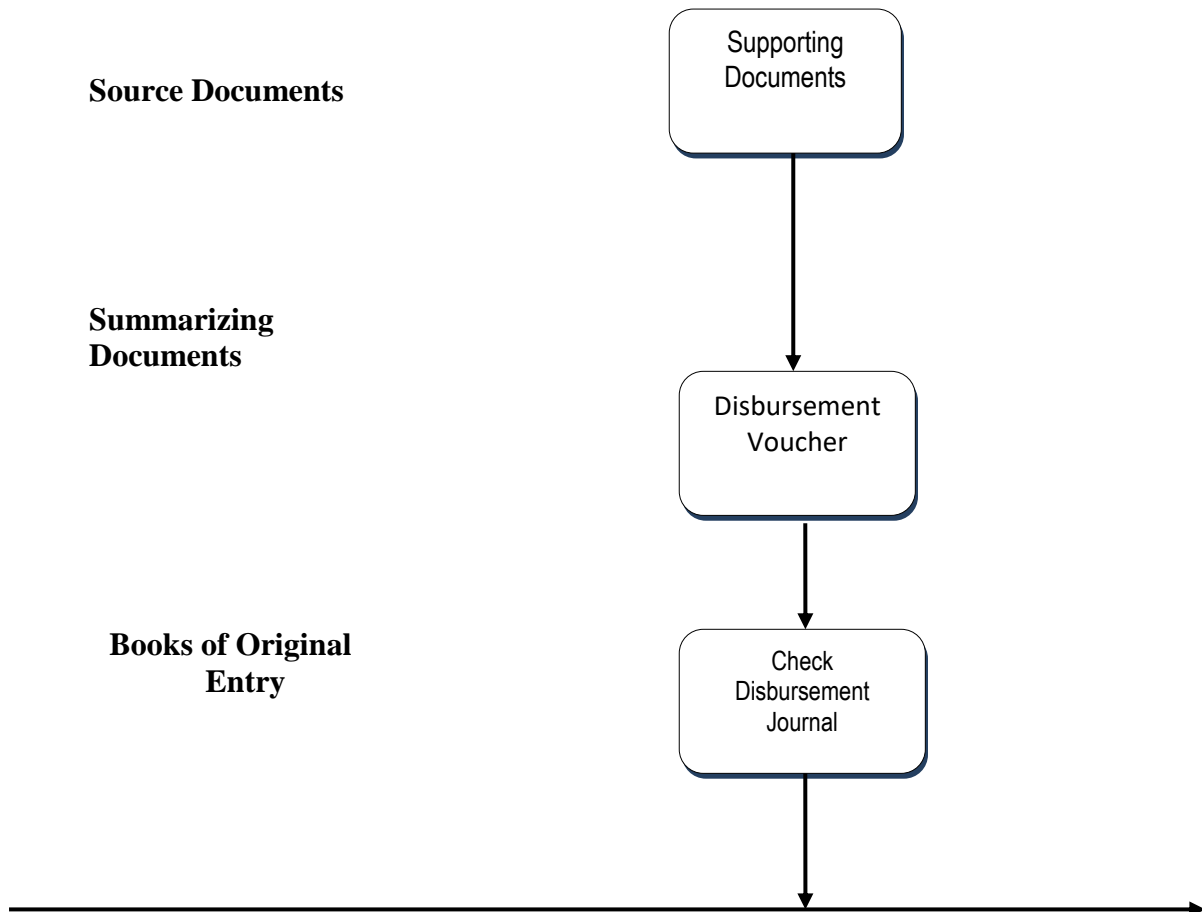
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PROCESS FLOW 04-09

OTHER EXPENSES





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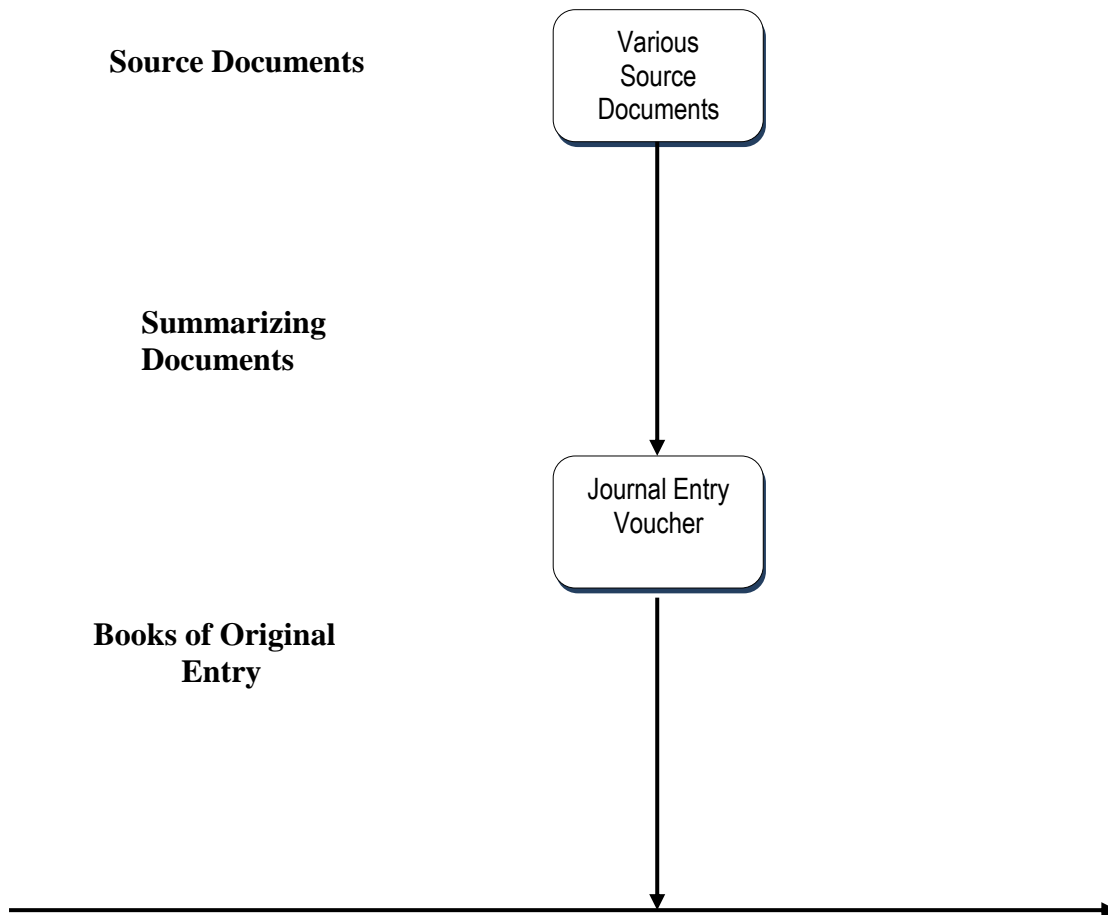
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PROCESS FLOW 04-10

ACCURALS AND ADJUSTMENTS





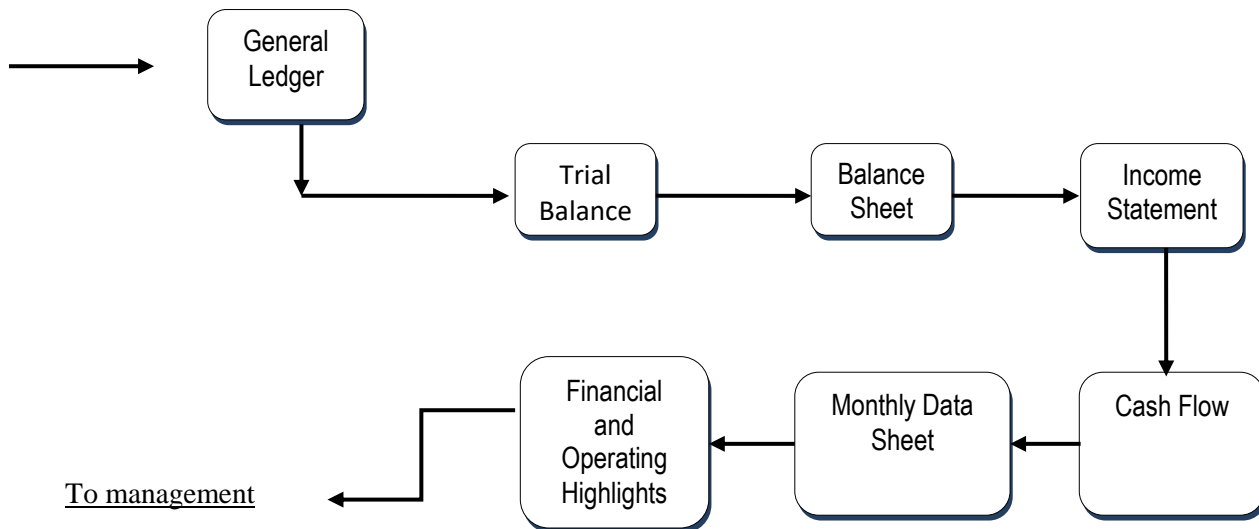
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5.2 Paying Invoices (Thru check payment)

- 5.2.1 Check billing/sales invoices and match the amount with the purchase order and receiving report, if any.
- 5.2.2 Check the payment terms prior to the preparation of the voucher and issuance of check.
- 5.2.3 The Admin Division Manager certifies the availability of funds.
- 5.2.4 Prepare the voucher base on the terms indicated in the billing in/or accordance with the Board Resolution.
- 5.2.5 The Division Manager recommends approval after validating the completeness of the documents.
- 5.2.6 Check will be prepared with reference to the disbursement and will be signed by the Cashier and the General Manager with Admin Division Manager as alternate.
- 5.2.7 Voucher shall be approved by the General Manager prior to the preparation of check.
- 5.2.8 OR issued by the supplier should be attached to Disbursement Voucher and other supporting documents.
- 5.2.9 All disbursements are thru checks except those paid under the petty cash fund.

5.3 Collection and Banking

- 5.3.1 All collection for the day is deposited the following banking day.

5.4 Preparation, Issuance and Release of Payments

- 5.4.1 Check preparation should be made based on the Disbursement Voucher details.
- 5.4.2 Ensure that all checks to be released are signed by the signatory
- 5.4.3 Ensure that the Disbursement Voucher is properly acknowledged indicating the date when the check was received.



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5.5 Payroll (Salary/allowances)

- 5.5.1 Preparation of payroll on or before (Regular) 7th, 15th, 22th, and 28th or 31th, (Job Order) on or before every Friday
- 5.5.2 Monthly deductions are promptly and properly effected.

5.6 Cash Advance

- 5.6.1 All are allowed to request for cash advance after the Budget availability of funds and upon the approval of the General Manager
- 5.6.2 Approved Purchase Request is forwarded to the Finance Section for Disbursement Voucher preparation.
- 5.6.3 Disbursement Voucher will be approved by the General Manager prior to the preparation of check.
- 5.6.4 The check will be released by the disbursing staff.

6.0 LIQUIDATION

- 6.1 The liquidation report, together with all original receipts and expenses will be submitted to the Finance Division immediately after completion of transaction.
- 6.2 Liquidation report shall be subject to the governing rules and regulations such as:
 - a. Travel – 7 days upon the completion of the assignment
 - b. Other Transactions – with in the month

7.0 RECORDS

- 7.1 Purchase request
- 7.2 Check Voucher
- 7.3 Payroll
- 7.4 Liquidation report