	<p align="center"><b>Procedure 01</b></p> <p align="center"><b><u>FINANCE DIVISION</u></b></p> <p align="center"><b><u>PROCEDURE</u></b></p>	<p>Date prepared : January 6, 2017</p> <p>Date approved : January 10, 2017</p> <p>Effectivity Date : January 11, 2017</p> <p>Revision No. : 00</p> <p>Revision Date :</p> <p>Control No. : <b>PM01-01</b></p>
<p>Reviewed by: Engr. Carlos N. Santos Jr. - GM</p>		<p>Approved by: Dir. Miguela G. Pleyto - BOD Chairperson</p>

## 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 SMWD.

## 2.0 SCOPE

This procedure defines the responsibilities and authorities for all payables and financial obligations of SMWD 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 Documented Information

## 4.0 RESPONSIBILITIES AND AUTHORITIES

Division Manager (Finance Division), Senior Corporate Accountant, Financial Planning Analyst, Corporate Budget Officer, Internal Control Officer, Cashier, Clerk Processor

## 5.0 PROCESS





## Procedure 01

### FINANCE DIVISION PROCEDURE

Date prepared : January 6, 2017  
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## PROCESS FLOW 04-01

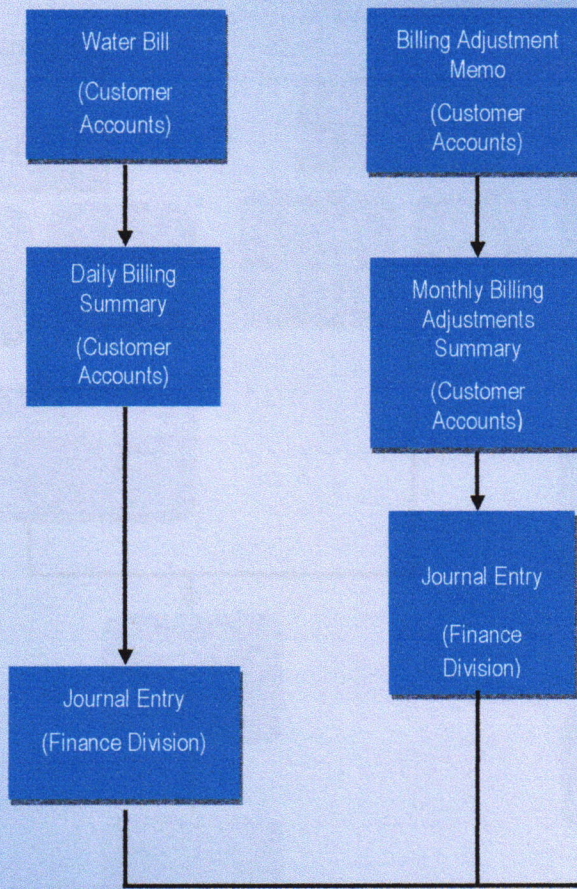
### PROCESS FLOW OF BILLING ENTRY TO JOURNAL VOUCHER

#### • BILLING

#### Source Documents

#### Summarizing Documents

#### Books of Original Entry







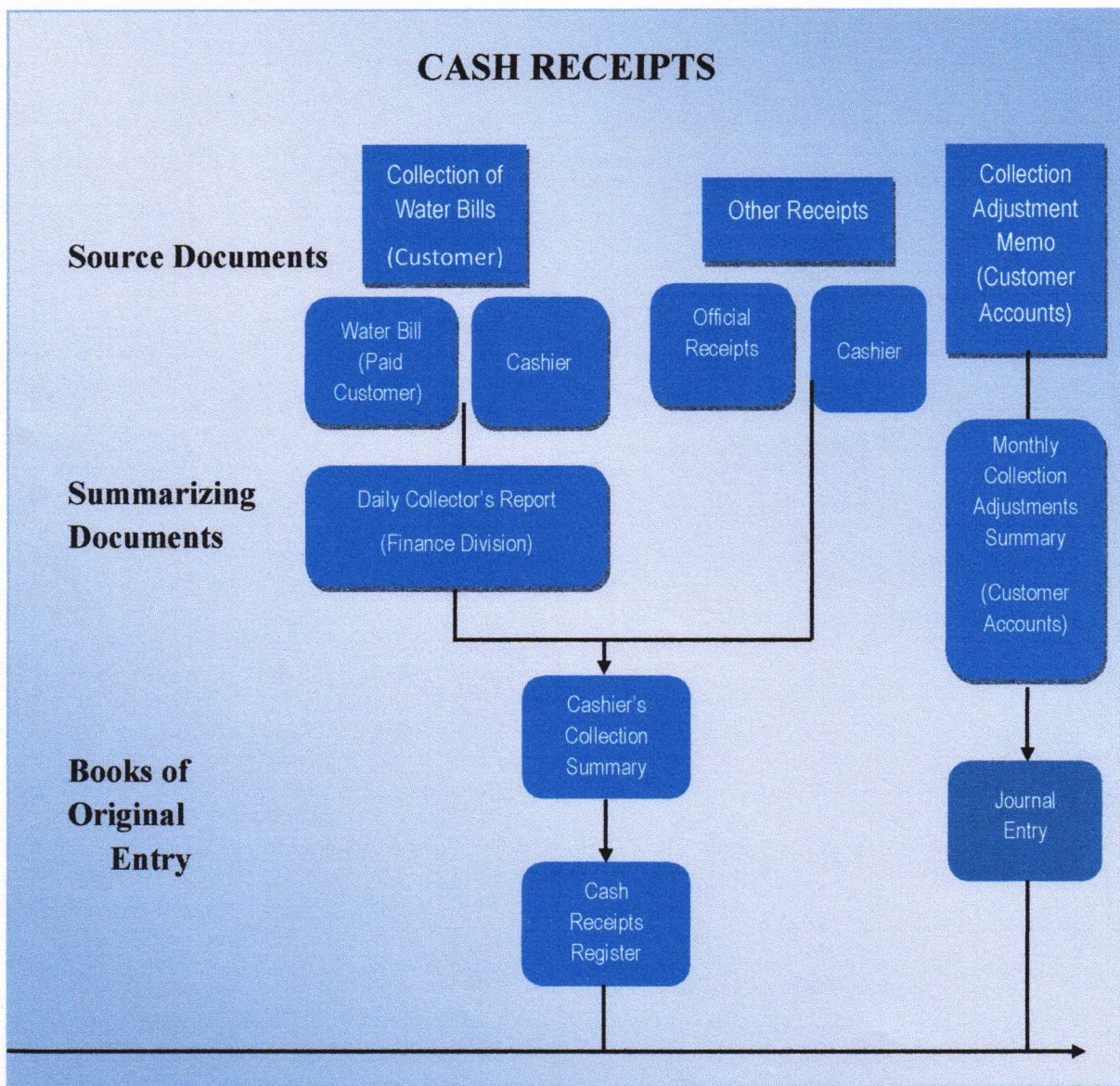
**Procedure 01**  
**FINANCE DIVISION**  
**PROCEDURE**

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**PROCESS FLOW 04-02**







## Procedure 01

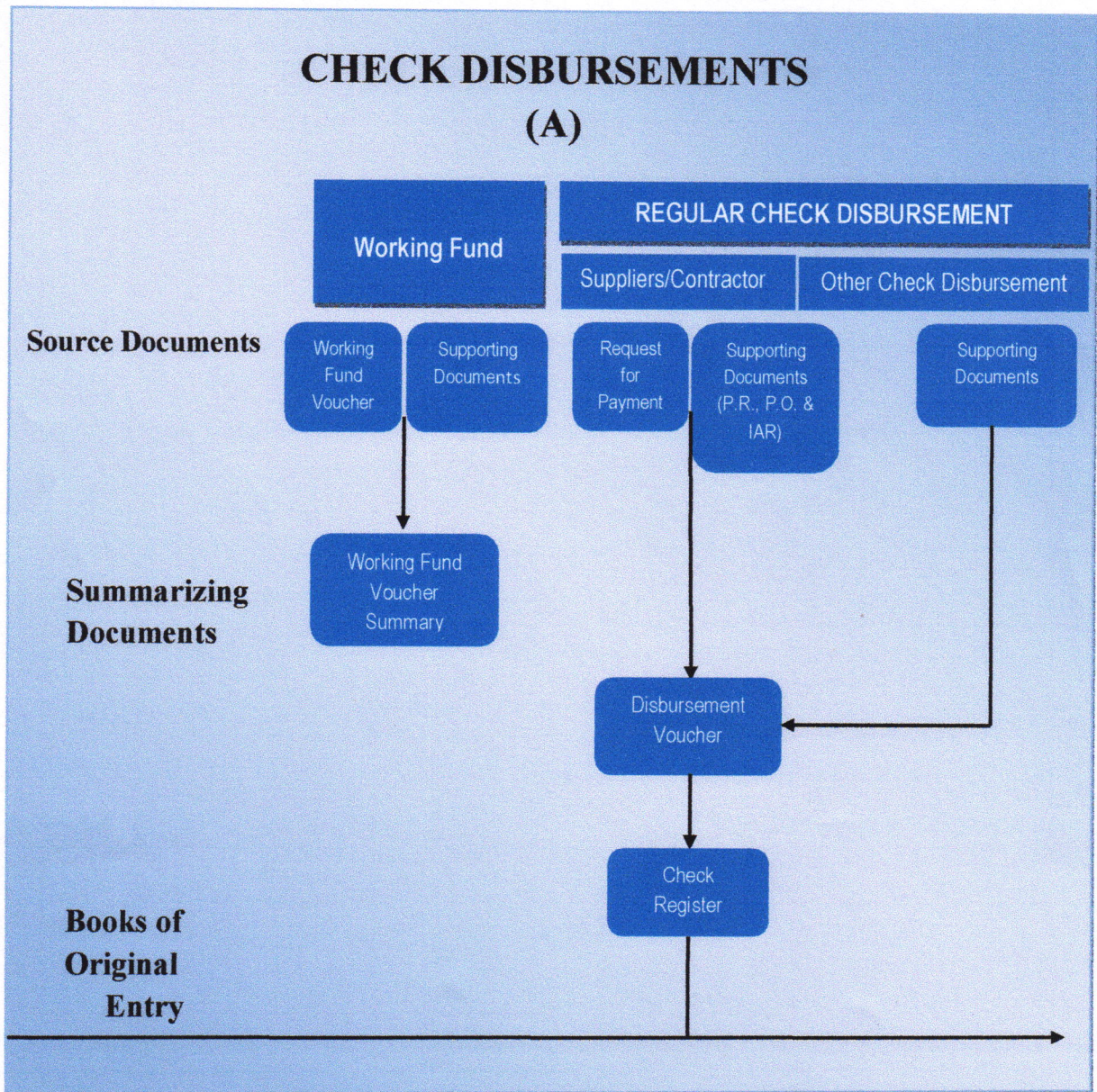
### FINANCE DIVISION PROCEDURE

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## PROCESS FLOW 04-03

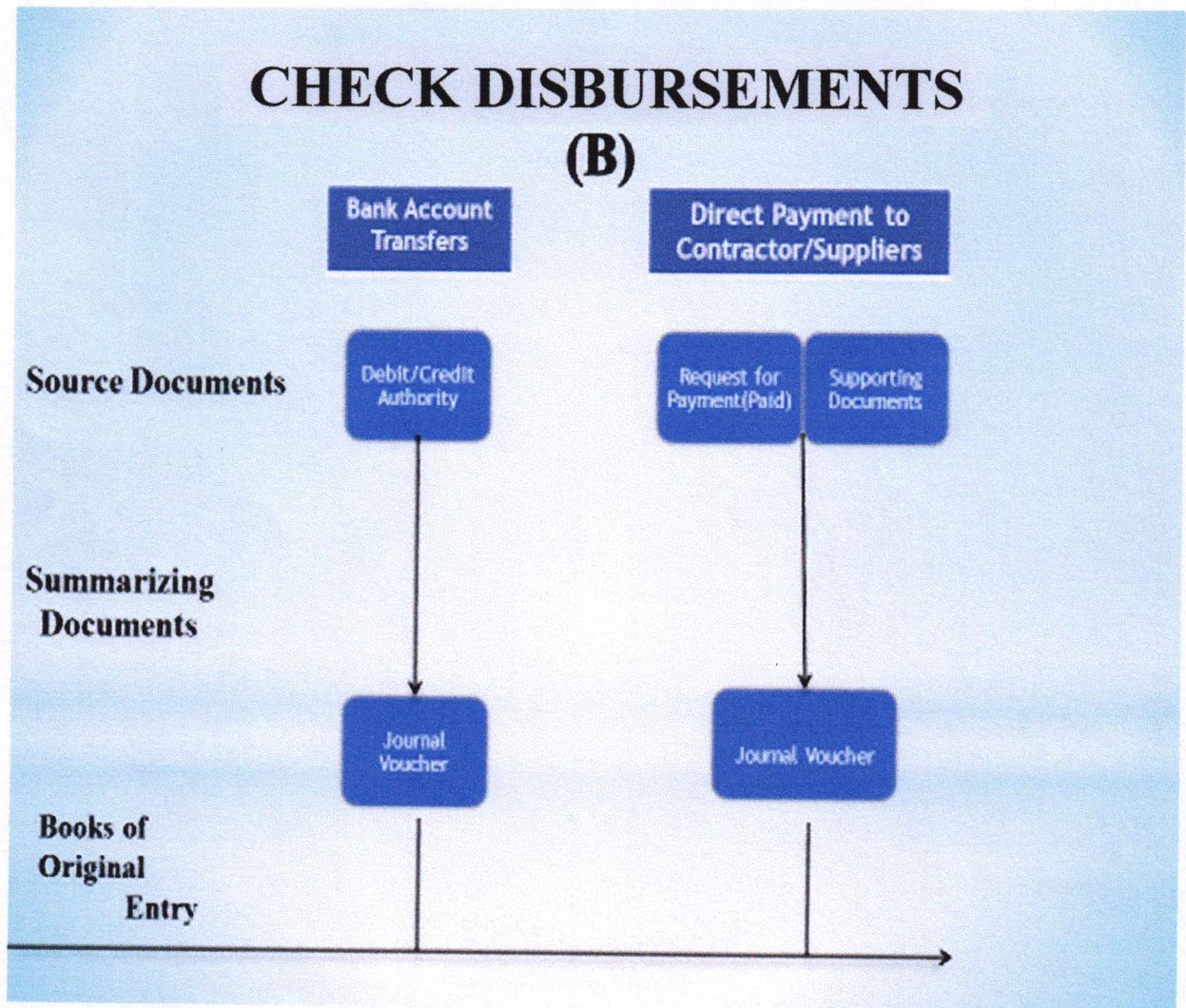




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Approved by: Dir. Miguela G. Pleyto - BOD Chairperson

**PROCESS FLOW 04-04**

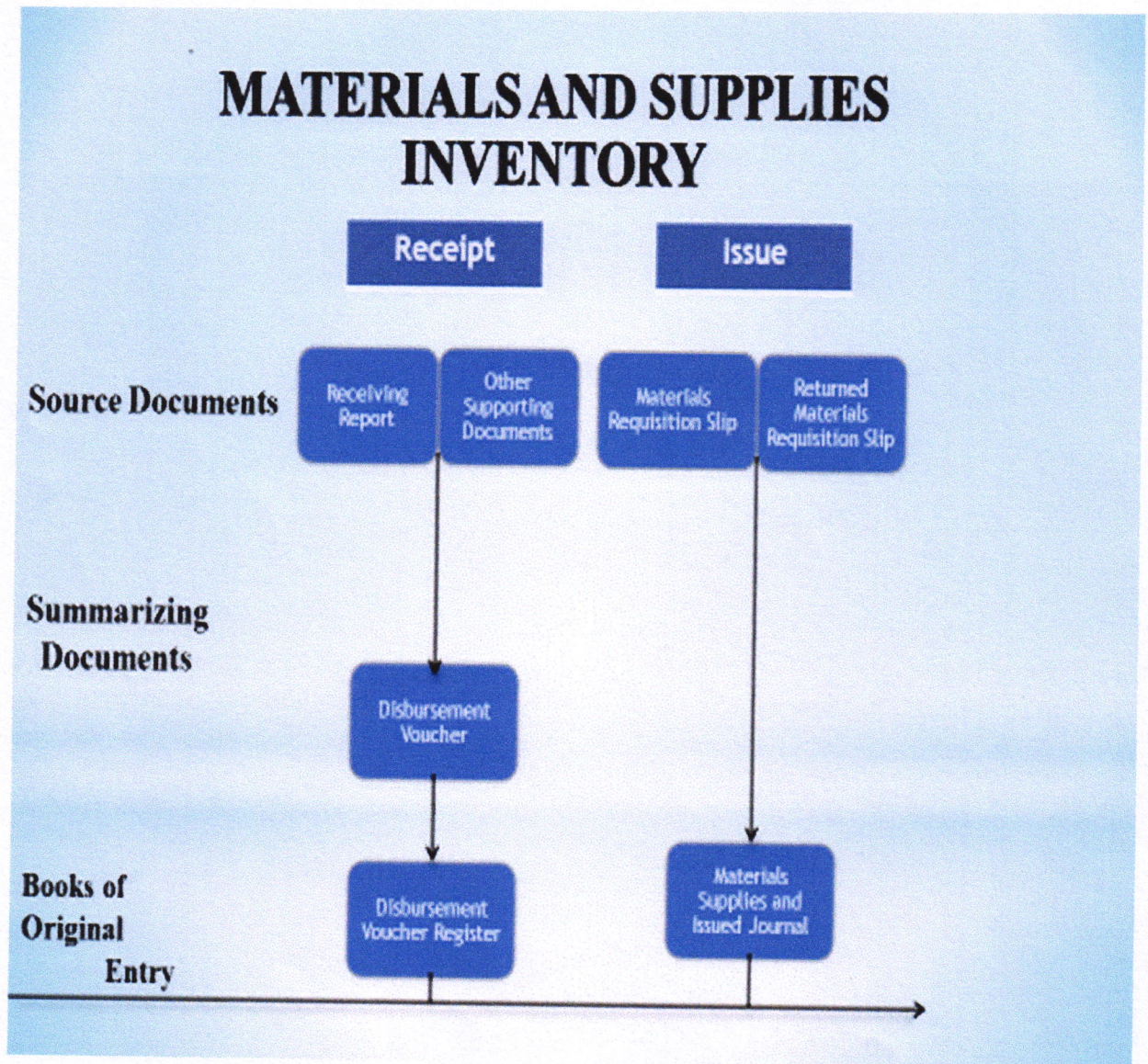




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**PROCESS FLOW 04-05**

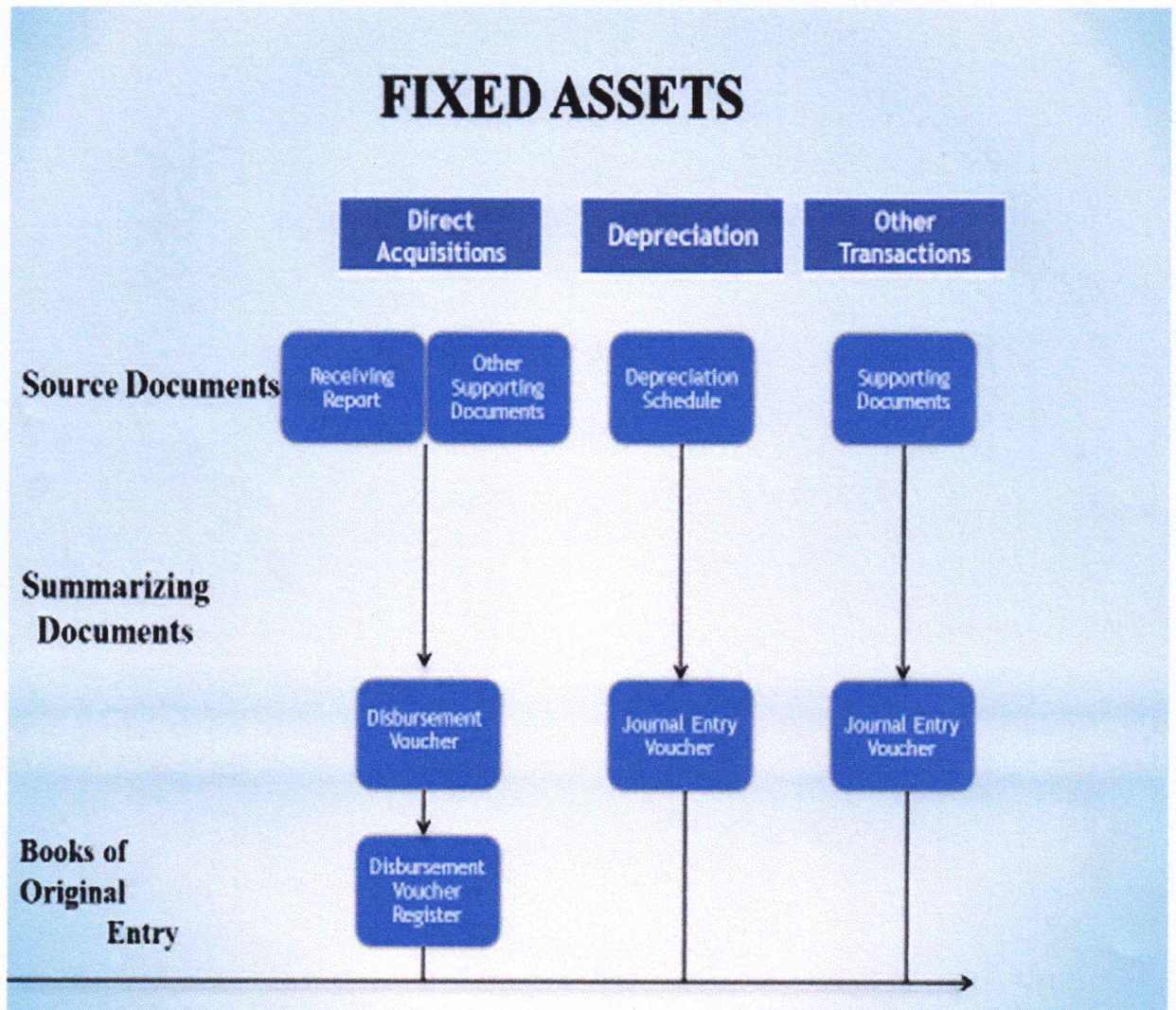




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**PROCESS FLOW 04-06**







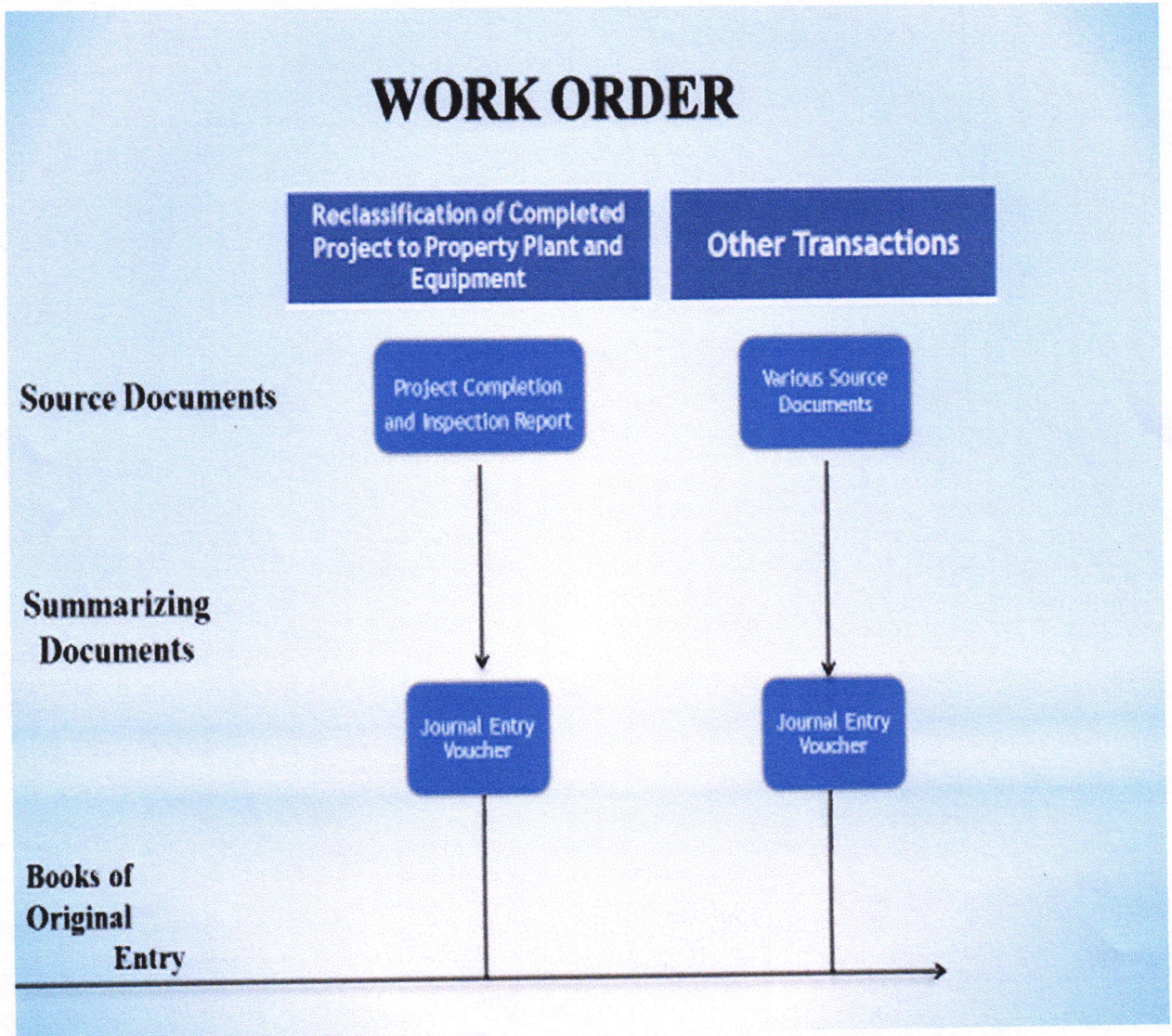
**Procedure 01**  
**FINANCE DIVISION**  
**PROCEDURE**

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**PROCESS FLOW 04-07**







## Procedure 01

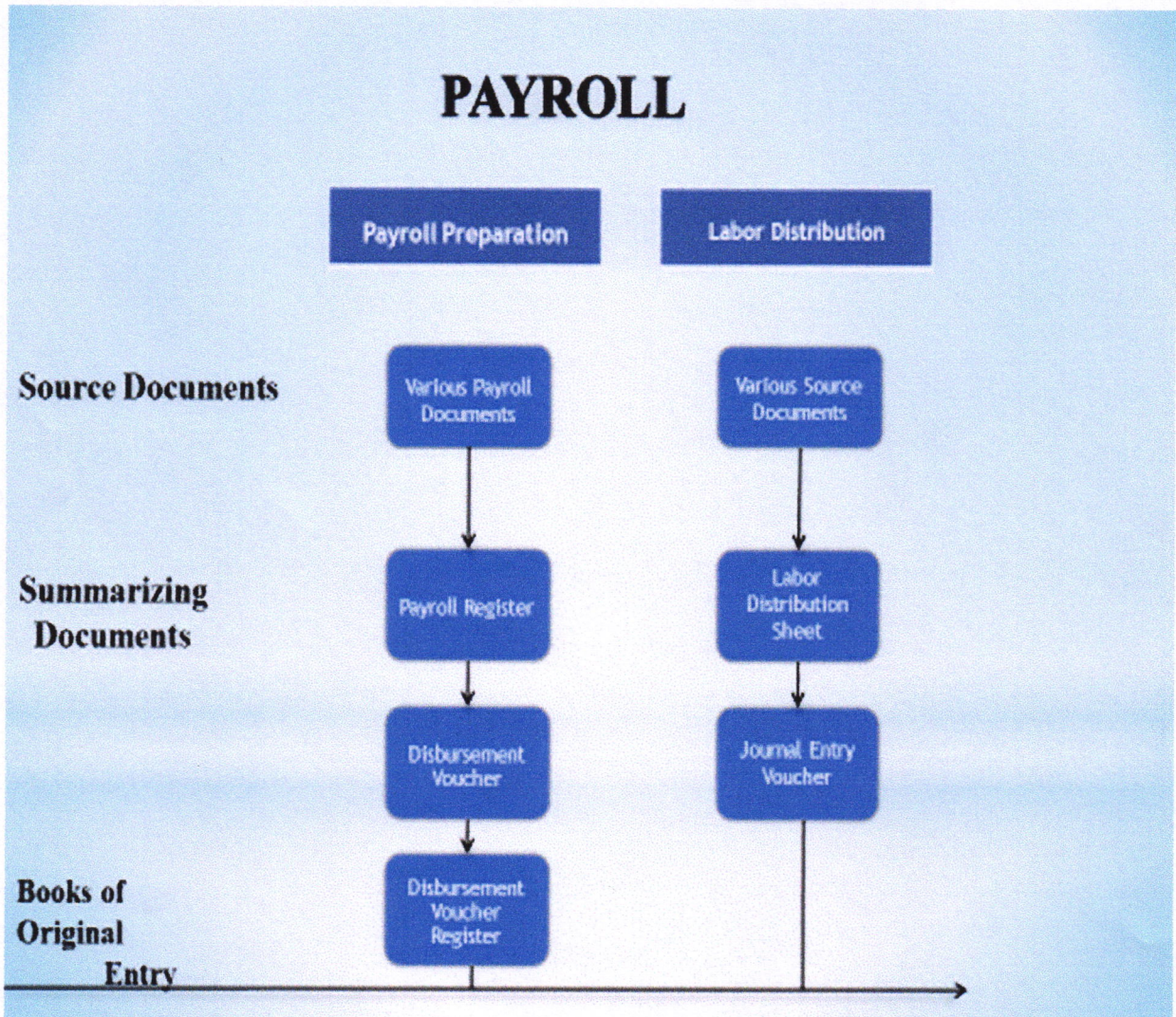
### FINANCE DIVISION PROCEDURE

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Control No. : **PM01-09**


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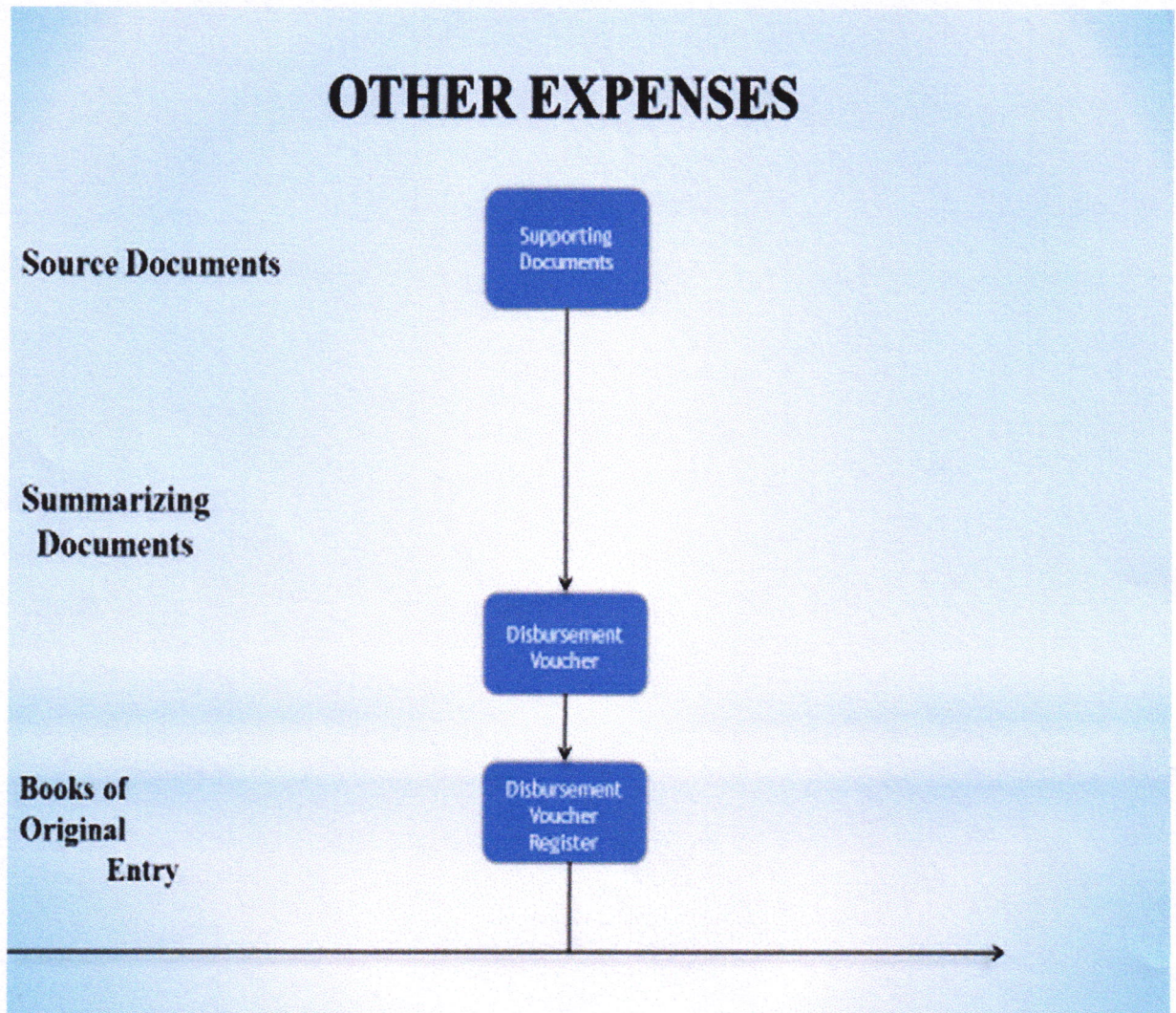
## PROCESS FLOW 04-08






	<p align="center"><b>Procedure 01</b></p> <p align="center"><b><u>FINANCE DIVISION</u></b></p> <p align="center"><b><u>PROCEDURE</u></b></p>	<p>Date prepared : January 6, 2017</p> <p>Date approved : January 10, 2017</p> <p>Effectivity Date : January 11, 2017</p> <p>Revision No. : 00</p> <p>Revision Date :</p> <p>Control No. : <b>PM01-10</b></p>
<p>Reviewed by: Engr. Carlos N. Santos Jr. - GM</p>		<p>Approved by: Dir. Miguela G. Pleyto - BOD Chairperson</p>

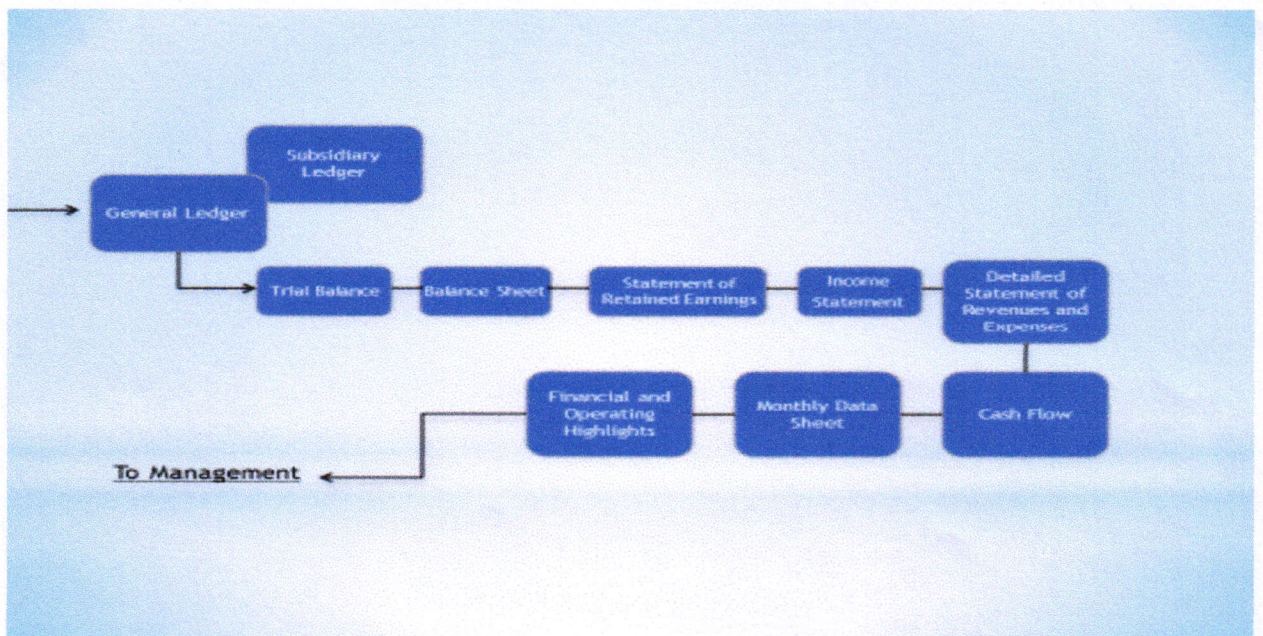
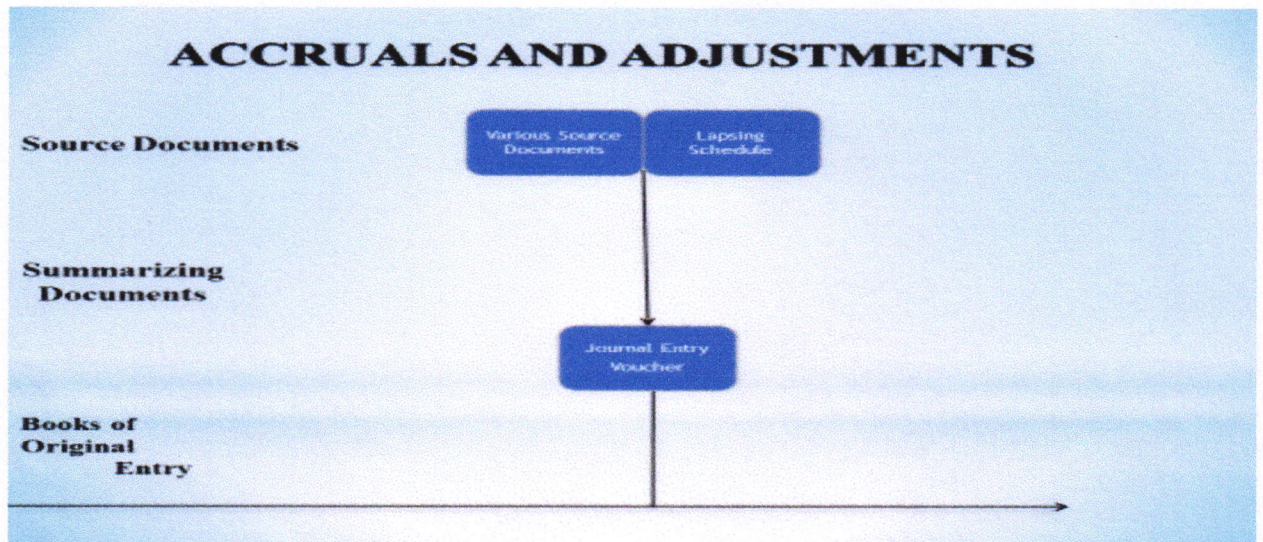
## PROCESS FLOW 04-09





	<p align="center"><b>Procedure 01</b></p> <p align="center"><b><u>FINANCE DIVISION</u></b></p> <p align="center"><b><u>PROCEDURE</u></b></p>	<p>Date prepared : January 6, 2017</p> <p>Date approved : January 10, 2017</p> <p>Effectivity Date : January 11, 2017</p> <p>Revision No. : 00</p> <p>Revision Date :</p> <p>Control No. : <b>PM01-12</b></p>
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## PROCESS FLOW 04-11







## Procedure 01

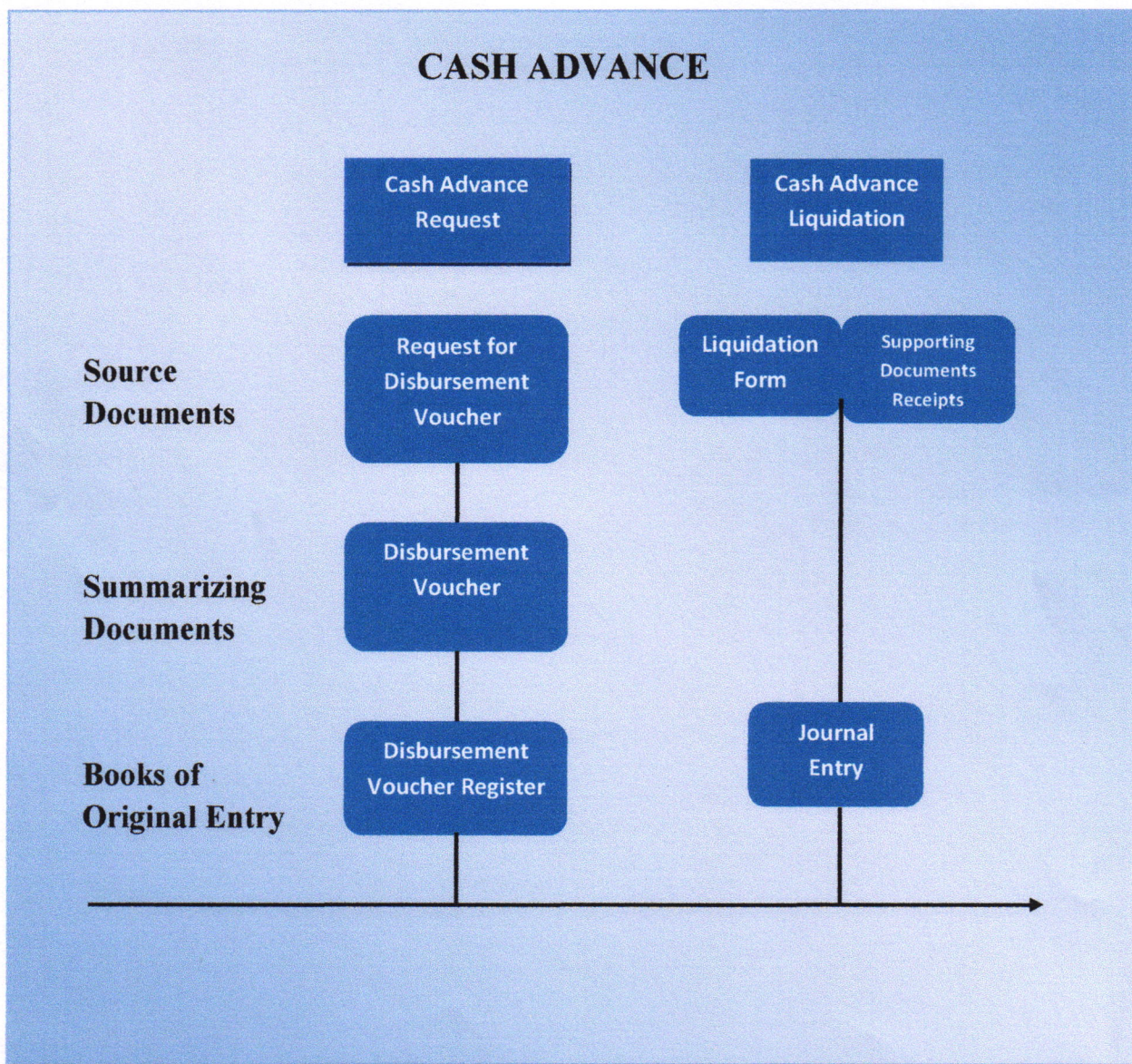
### FINANCE DIVISION PROCEDURE

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Control No. : **PM01-11**


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Approved by: Dir. Miguela G. Pleyto - BOD Chairperson

## PROCESS FLOW 04-10





 <p><b>Santa Maria</b> WATER DISTRICT</p>	<p align="center"><b>Procedure 01</b></p> <p align="center"><b><u>FINANCE DIVISION</u></b></p> <p align="center"><b><u>PROCEDURE</u></b></p>	<p>Date prepared : January 6, 2017  Date approved : January 10, 2017  Effectivity Date : January 11, 2017  Revision No. : 00  Revision Date :  Control No. : <b>PM01-13</b></p>
<p>Reviewed by: Engr. Carlos N. Santos Jr. - GM</p>		<p>Approved by: Dir. Miguela G. Pleyto - BOD Chairperson</p>

## 5.2 Paying Invoices (Thru check payment)

- 5.2.1 Financial Planning Analyst checks billing/sales invoices and match the amount with the Purchase Order and Inspection and Acceptance Report, if any.
- 5.2.2 Financial Planning Analyst checks the payment terms prior to the preparation of the voucher and issuance of check.
- 5.2.3 The Admin and Finance Division Manager certifies the availability of funds.
- 5.2.4 Financial Planning Analyst prepares the voucher based 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 Voucher shall be approved by the General Manager prior to the preparation of check.
- 5.2.7 Check will be prepared with reference to the disbursement voucher and will be signed by the Cashier and General Manager.
- 5.2.8 Official Receipt issued by the supplier should be attached to Disbursement Voucher and other supporting documents.
- 5.2.9 All disbursements are through checks except those paid under the petty cash fund.

## 5.3 Collection and Banking

- 5.3.1 All collection for the day is deposited intact the following day.
- 5.3.2 Government Accredited bank shall collect all the collection under the deposit pick-up arrangement.


## 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 Cashier ensures that all checks to be released are signed by the authorized signatories.
- 5.4.3 Financial Planning Analyst ensures that the Disbursement Voucher is properly acknowledged indicating the date when the check was received.

## 5.5 Payroll (Salary/allowances)

- 5.5.1 Preparation of payroll should be 4 days before the 10<sup>th</sup> and 25<sup>th</sup> of the month.
- 5.5.2 Monthly deductions are promptly and properly effected.
- 5.5.3 Details of salary and deductions are shown.



	<p align="center"><b>Procedure 01</b></p> <p align="center"><b><u>FINANCE DIVISION</u></b></p> <p align="center"><b><u>PROCEDURE</u></b></p>	Date prepared : January 6, 2017 Date approved : January 10, 2017 Effectivity Date : January 11, 2017 Revision No. : 00 Revision Date : Control No. : <b>PM01-14</b>
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## 5.6 Cash Advance

- 5.6.1 Cash advance shall be given for a legally authorized specific purpose. Only permanent and bonded officials and employees are allowed to request for cash advance except for travel and other SMWD activities wherein a committee chairman is assigned by the General Manager.
- 5.6.2 No additional cash advance shall be granted to any official or employee unless previous cash advance given to him is liquidated and accounted in the books.
- 5.6.3 Cash advances shall be paid through checks.
- 5.6.4 Disbursement Voucher will be approved by the General Manager prior to the preparation of check.
- 5.6.5 The check will be released only by the cashier officer.


## 6.0 LIQUIDATION

- 6.1 The liquidation form together with all original receipts and other supporting documents 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. Salaries and wages, Allowances period and other similar payments - 5 days after end of the pay
  - b. Travel and - within 30 days for local travel  
within 60 days for foreign travel after his return from his official station
  - c. Other Transactions - 20 days from the last date of transactions

## 7.0 REQUEST FOR MATERIAL, SUPPLIES AND INVENTORY

- 7.1 All requisition for materials, supplies and inventory should be duly authorized by each corresponding department head.
- 7.2 Requested materials, supplies and inventory should be within the approved budget.
- 7.3 Unused and recovered fittings should be returned to Storekeeper with proper documentation.



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## 8.0 RECORDS

- 7.1 Billing notice
- 7.2 Request for Disbursement Slip
- 7.3 Payroll
- 7.4 Check Voucher
- 7.5 Liquidation Form