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|  | **COMMISSION ON HUMAN RIGHTS OF THE PHILIPPINES** | ***DOCUMENT CONTROL*** |
| **DISBURSEMENT VOUCHER (DV) CHECKLIST** | *Code: PMD-EFP-DV CA/L/RG \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* |
| *Revision No. 000* |
| (Documentary Requirements as per COA Circular 2012-001) | *Effectivity Date: 01 Dec. 2018* |
| *DV No.* |
| ***NAME*** |  |
| ***PARTICULARS*** |  |
| **CASH ADVANCE (CA) / LIQUIDATION / REIMBURSEMENT FOR GENERAL EXPENSES** |
| ***GRANT OF CASH ADVANCE:*** | ***NOTE*** |
| 🞎 | Authority to hold cash advance stating the amount and the purpose for which it was granted |  |
| 🞎 | Certification from Accountant that previous cash advance has been liquidated (applicable to all CA) |  |
| 🞎 | Approved application for bond and/or fidelity bond for accountability of more than P 5,000.00 (not applicable for travels) |  |
| 🞎 | Approved budgetary requirements |  |
| 🞎 | Programme/Agenda/Memo/Communication re Activity |  |
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| ***LIQUIDATION/REIMBURSEMENT:*** | ***NOTE*** |
| 🞎 | Report of Disbursement |  |
| 🞎 | Approved purchase request with Certificate of Emergency Purchase, if necessary |  |
| 🞎 | Authority to hold cash advance |  |
| 🞎 | Billing, OR, SOA, sales invoices |  |
| 🞎 | Certificate of Inspection and Acceptance Report |  |
| 🞎 | Programme/Agenda/Memo/Communication re Activity |  |
| 🞎 | Approved Purchase Request |  |
| 🞎 | Certificate of total amount incurred |  |
| 🞎 | Canvass from at least 3 suppliers for the purchases involving P1,000 and above, except for purchases made while on official travel |  |
| 🞎 | Summary of Expenses/Abstract of Canvass |  |
| 🞎 | Reimbursement Expenses Receipt (RER) for expenses more than 300 without official receipts (GAM, Appendix 46) |  |
| 🞎 | Certification of Expenses not Requiring Receipts (for expenses not exceeding P300) |  |
| 🞎 | OR in case of refund (in case of CA) |  |
| 🞎 | Documentation Report |  |
| 🞎 | Petty Cash Vouchers for Replenishment of Cash Advance |  |
| 🞎 | Attendance Sheet (meals) |  |
| 🞎 | Certificate of Emergency Purchase if expense did not undergo Procurement Process |  |
| 🞎 | Other requirements as may be deemed necessary |  |
| ***(a) Processing of the Disbursement Voucher shall depend on the completeness of the supporting documents as mentioned above.******(b) Prepayments are not allowed.******(c) No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first liquidated and accounted for in the books.*** |
| ***Remarks:*** |
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| ***Date and Time:*** |



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| **PARTICULARS** | **DEBIT** | **CREDIT** |
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