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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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| ***Reviewed by:*** | | | | | | |
| ***Date and Time:*** | | | | | | |



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