**DISBURSEMENT VOUCHER**

**(DV)**

*INSTRUCTIONS*

1. The DV is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Division/Unit shall stamp on the face of this form the date of receipt from the requesting unit.
2. This form shall be accomplished as follows:
3. **LGU** – name of the local government unit
4. **Fund** – the fund name in which the disbursement should be charged
5. **DV No.**– number assigned to the DV by the Accounting Division/Unit. It shall be numbered as follows:

0000-00-0000

Serial Number (one series for each year)

Month

Year

1. **Date –** date of preparation of the DV
2. **Payee** *–* name of the payee/creditor
3. **Address** *–* address of the claimant
4. **TIN/Employee No.** – Tax Identification Number (TIN) of the claimant/Identification Number assigned by the agency to the officer/employee
5. **CAFOA No.** – the serial number of the CAFOA supporting the DV
6. **Responsibility Center (Office/Unit/Project and Code)** *–* the office/unit/project and code assigned to the cost center where the disbursement shall be charged
7. **Particulars** – brief description of the disbursement
8. **Amount** *–* amount of claim
9. **Certified (Box A) –** certification by the Head of the Department or Office who has administrative control of the fund as to necessity, validity, propriety and legality of the claim involved
10. **Certified (Box B) –** certification by the Head of Accounting Department/Officeas to the completeness and propriety of the supporting documents. In case of cash advance, that the accountable officer has no unliquidated cash advances. In case of trust funds, certification as to the existence of the trust account.
11. **Certified (Box C) –** certification by the Head of Treasury Department/Office or his/her authorized representative as to availability of funds for the purpose

The certifying officer shall affix his/her signature and indicate his/her name and position/designation, and the date of signing on the spaces provided.

1. **Approved for Payment (Box D)** – approval by the Head of the Agency or his/her Authorized Representative on the payment covered by the DV.

The approving officer shall affix his/her signature and indicate his/her name and position/designation, and the date of signing on the spaces provided.

1. **Receipt of Payment (Box E)** – acknowledgment by the claimant or his/her duly authorized representative for the receipt of the check/ADA/cash and the date of receipt. The claimant/payee shall affix his/her signature and date of receipt on the space provided and shall indicate the number and the date of the check, bank name and account number, and OR number and date other relevant documents issued to acknowledge the receipt of payment
2. **Accounting Entries (Box F)** - accounting entries provided for the transaction. The Particulars will present the gist of the transaction and the title of the account used. The Account Code of the account title. The Debit and Credit show the amount of the transaction. The Preparer of the accounting entries and the Certifying Officer as to the correctness of the accounting entries shall sign the appropriate spaces provided.
3. The DVs shall be prepared in four (4) copies to be distributed as follows:

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| *Original* | **–** | COA, through Accounting Division/Unit together with the supporting documents for submission to the Auditor for post audit |
| *Copy 2* | **–** | Cash Treasury/Unit |
| *Copy 3* | **–** | Accounting Division/Unit |
| *Copy 4* | **–** | Payee |