**LIQUIDATION REPORT**

**(LR)**

*INSTRUCTIONS*

1. The LR shall be used to liquidate cash advances for travel by the employees/officers concerned of the agency/entity except those cash advances granted to Regular/Special Disbursing Officers. It shall be supported by the required supporting documents. This shall be prepared by fund cluster.
2. It shall be accomplished as follows:
3. **Period Covered –**the period covered by the report from the date of the grant of cash advance up to the date of liquidation
4. **LGU –** name of the local government unit
5. **Fund –** the fund name
6. **Serial No./Date** –number assigned to the LR by the Accounting Division/Unit and the date of the preparation of the report
7. **Function/Program/Project Code** – FPP code where the cost was charged
8. **Particulars** – brief description of expenses incurred or deviation from original itinerary of travel
9. **Amount** – amount of expenses covered by the report
10. **Total amount spent** – actual amount spent
11. **Amount of Cash Advance per DV No.** – amount of cash advance as indicated in the DV on the grant of cash advance; the DV number and date should be specified
12. **Amount Refunded per OR No**.– amount refunded representing excess of the cash advance received over actual expenses incurred; the OR number and date should be specified
13. **Amount to be Reimbursed** – amount due to the payee/claimant representing the difference between cash advance received and actual expenses incurred
14. **Box A Certified: Correctness of the above data** – name and signature of the employee/officer who was granted the cash advance and the date it was signed.
15. **Box B Certified: Purpose of travel/cash advance duly accomplished**– name and signature of immediate supervisor of the official/employee who incurred the expenses and the date it was signed
16. **Box C Certified: Supporting documents complete and proper** –name and signature of the Head of the Accounting Division/Unit and the date it was signed; the number of the JV used as basis in recording the liquidation in the GJ should be indicated
17. The amount spent per LR shall be taken up in the JV, the refund shall be recorded in the CRJ, and the amount to be reimbursed shall be covered by another DV.
18. It shall be prepared in two copies and shall be distributed as follows:

*Original* - COA Auditor, through the Accounting Division/Unit, together with the supporting documents

*Copy 2* - Accounting Division/Unit, to be attached to the JV

*Copy* - Officer/Employee's File