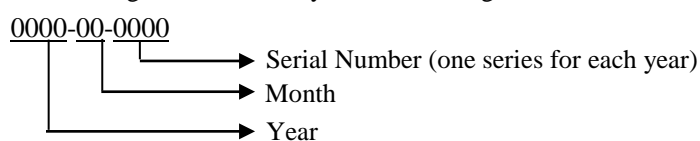# DISBURSEMENT VOUCHER
(DV)

INSTRUCTIONS

A. 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.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with UACS in which the disbursement should be charged
   - 01   Regular Agency Fund
   - 02   Foreign Assisted Projects Fund
   - 03   Special Account-Locally Funded/Domestic Grants Fund
   - 04   Special Account-Foreign Assisted/Foreign Grants Fund
   - 05   Internally Generated Funds (Off-Budgetary Funds – Retained Income Funds)
   - 06   Business Related Funds
   - 07   Trust Receipts/Inter-Agency Transferred Funds
3. **Date –** date of preparation of the DV
4. **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

5. **Mode of Payment** – put a check "√" mark in the appropriate box of the mode of payment (MDS Check, Commercial Check, ADA, Others)
6. **Payee** – name of the payee/creditor
7. **TIN/Employee No.** – Tax Identification Number (TIN) of the claimant/Identification Number assigned by the agency to the officer/employee
8. **ORS/BURS No.** – the serial number of the ORS or BURS supporting the DV
9. **Address** – address of the claimant
10. **Particulars** – brief description of the disbursement
11. **Responsibility Center (Office/Unit/Project and Code)** – the office/unit/project and code assigned to the cost center where the disbursement shall be charged
12. **MFO/PAP** – MFO or PAP as shown in the GAARD/SARO/GARO
    For Bureau of Local Government Finance
    MFO: REGULATION OF LGU FINANCIAL MANAGEMENT
    - 1   Local Government Finance Policy Formulation, Monitoring and Evaluation
    - 2   Development of LGU treasury and assessment operating policies, guidelines, systems and procedures including the promulgation of rulings/opinions for the proper implementation thereof
    - 3   Conduct of revenue and assessment performance evaluation
    - 4   Management, evaluation and monitoring of special projects on local government finance
    - 5   LGU training on policies, procedures and other competency requirements of local treasurers and assessors
13. **Amount** – amount of claim
14. **Certified (Box A) –** certification by the responsible officer having direct supervision and knowledge of the facts of the transaction.
15. **Accounting Entry (Box B) –** the respective accounting entry for the disbursement
16. **Certified (Box C) –** certification by the Head of Accounting Unit or his/her authorized representative on the availability of cash, subject to ADA, on the completeness of the supporting documents and the propriety of the amount claimed.
    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.
17. **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.
18. **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 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
19. **JEV No. and Date –** number and date of the JEV covering the DV

C. The DVs shall be prepared in four (4) copies to be distributed as follows:

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