



SECSIME NO. R4A-FAD-06. PROCESSING OF DISBURESEMENT VOUCHER (DV) AND OTHER TRANSACTION (Claims; Goods; Services)

Office or Division:	Finance and Admin Division	
Classification:	Simple Transaction	
Type of Transaction:	G2G – Government to Government, G2B – Government to Business, and/or G2C – Government to Citizen	
Who may avail:	EXTERNAL CLIENTS (Contractors, Suppliers and Service Providers) INTERNAL CLIENTS (Officials and Employees of EMB IVA)	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Purchases of Supplies, Materials and Services <ul style="list-style-type: none"> • Purchase Request/ Job Order • Certificate of Availability of Funds (CAF) • BAC Resolutions • Request for Quotations/proposals • Abstract of Bids • Notice of Award • Purchase Order/Letter Order • ORS/BURS • Sales Invoice/ Delivery Receipt/ Charge Invoice • Inspection and Acceptance Report 1. Unsigned Disbursement Voucher		To be prepared by the Supply or Property Officer
2. Reimbursements For emergency purchases: <ul style="list-style-type: none"> • Job Order/ Purchase Request • Official Receipt • Authority to Reimburse • Certificate to qualify as emergency purchase • Inspection and acceptance Report • ORS/BURS 		To be prepared by the End User



<ul style="list-style-type: none">• Unsigned Disbursement Voucher For Travel: <ul style="list-style-type: none">• Appendix A- Itinerary of Travel• Appendix B- Certificate of Travel Completed• Travel Order• Certificate of Appearance• Letter of Invitation/ Special Order• Tickets, RER, boarding pass, etc.• ORS/BURS• Unsigned Disbursement Voucher	
<p>3. Cash Advance For travel:</p> <ul style="list-style-type: none">• Certification from the Chief Accountant• Appendix A- Itinerary of Travel• Letter of Invitation/ Special Order• ORS/BURS• Unsigned Disbursement Voucher For Special Cash Advance: <ul style="list-style-type: none">• Copy of bond application• Letter of Authorization for Cash Advance• Activity Proposal/Budget Proposal• ORS/BURS• Unsigned Disbursement Voucher For Special Cash Advance: <ul style="list-style-type: none">• Copy of bond application• Letter of Authorization for Cash Advance• Activity Proposal/Budget Proposal• ORS/BURS• Unsigned Disbursement Voucher	To be prepared by the End User
<p>4. Salary</p> Regular Employees For First Salary: <ul style="list-style-type: none">• Certified true copy of duly approved appointment	To be prepared by the Personnel Unit



by appointing authority

- Certified true copy of oath of office
- Daily Time Record
- Statement of Assets and Liabilities
- Certificate/Notice of Assumption/ Certificate of First Day
- Appearance, Mission Order, Special Order if applicable
- ORS/BURS
- Unsigned Disbursement

Voucher For Subsequent Salary:

- General Payroll
- Daily Time Record
- Appearance, Mission Order, Special Order if applicable
- ORS/BURS
- Unsigned Disbursement

Voucher Contractual/ Job Orders:



For First Salary:

- Original Copy Of Contract
- Accomplishment Report
- Daily Time Record
- Appearance, Mission Order, Special Order if applicable
- ORS/BURS
- Unsigned Disbursement





Voucher For Subsequent Salary:

- General Payroll
- Accomplishment Report
- Daily Time Record
- Others such as Certificate of
- Appearance, Mission Order, Special Order if applicable
- ORS/BURS
- Unsigned Disbursement Voucher





5. Utilities <ul style="list-style-type: none"> • Billing Statement • Certificate for official use (Telephone Bills) • ORS/BURS • Unsigned Disbursement Voucher 		To be prepared by the Supply Unit		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
Submit all required documents to Accounting unit: <ol style="list-style-type: none"> 1. Personnel Section (Salary, Object 29) 2. GSS (Mandatory Expenses, Payment for Supplies, Payment for Contracts) 3. Budget (TEV, Miscellaneous and Extraordinary Expenses) 	Receive and Record in Logbook, assign DV number and forwards DV and Supporting Documents to Accounting Staff Process as to completeness of Supporting Documents, validity and correctness of claims, Compute and Deduct taxes applicable, Initials in DV		10 Minutes 30 Minutes	 JOSHUA E. ANCHETA Bookkeeper
	Reviews and certifies as to completeness of supporting documents validity and correctness of claims and sign Box C of DV		5 Minutes	 SHARON S. TAPIA OIC, Accounting Section



	Records particulars in Individual Index Card		5 Minutes	 JOSHUA E. ANCHETA Bookkeeper
	5.Final Review on proper funding and disbursement		10 Minutes	 CRISTINA D. COME Chief, Finance and Administrative Division
	6.Release documents to approving authority of Regional Director and sign Box D of DV		5 Minutes	 JOSHUA E. ANCHETA Bookkeeper
	7.Record and forward documents to Accounting Unit upon approval of Regional Director		30 Minutes	 LAILA S. TOMARO ORD Staff



	8. Reviews and certifies as to availability of cash		2 Minutes	 SHARON S. TAPIA OIC, Accounting Section
	9. Segregates and files copy of documents and forward approved DV and supporting documents to Cashier		3 Minutes	 EMALYN V. BALINDAN Bookkeeper
Receives duly approved disbursement vouchers and other supporting documents.			5 Minutes	Cashier
TOTAL:		NONE	Simple	1 HOUR & 45 MINUTES