



CITIZEN'S CHARTER NO. CO-AF-06. PROCESSING OF DISBURSEMENT VOUCHER (DV)

The Disbursement Voucher (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. The Accounting Division shall stamp on the face of DV the date of receipt from the requesting office.

Office or Division:	Accounting Division (AD)-Financial and Management Service, DENR Central Office	
Classification:	Simple to Complex	
Type of Transaction:	G2G - Government to Government G2C - Government to Citizen G2B - Government to Business	
Who may avail:	All Permanent, Casual and Contractual Personnel and Officials of DENR Central, Regional, PENR and CENR Offices, Bureaus (including Central and Regional Offices), and Head of Attached Agencies and External Creditors/Suppliers	
CHECKLIST OF REQUIREMENTS*		WHERE TO SECURE
Mandatory Expenses		
a. Water & Electricity		
• Approved Obligation Request & Status (ORS) (2 original)	Budget Division	
• Billing Statement/Statement of Account (1 original)	Electricity and Water Service Providers (Meralco & Maynilad)	
b. Communication Services/Telephone		
• Approved Obligation Request & Status ORS) (2 original)	Budget Division	
• Billing Statement/Statement of Account (1 original)	Telecommunication Service Providers (PLDT/Smart/Globe)	
• Certification that phone calls are official in nature (1 original)	General Services Division (GSD)	
Janitorial Services		
• Approved Obligation Request & Status (ORS) (2 original for initial claim, 1 photocopy for succeeding claims)	Budget Division	
• Duly signed and notarized Contract with Certificate of Availability of Funds (1 certified true copy)	PSMD	
• Billing Statement/Statement of Account (1 original)	Janitorial Service Provider	
• Duly Approved Daily Time Record (1 original)	Janitorial Service Provider	



<ul style="list-style-type: none"> • Certification of Service Rendered (1 original) 	General Services Division
<ul style="list-style-type: none"> • Duly approved attendance sheet with total no. of hours/days worked by Individual janitors (1 original) 	Janitorial Service Provider
<ul style="list-style-type: none"> • BAC Resolution (1 certified true copy) 	Procurement Management Section-PSMD
Security Services	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (ORS) (2 original for initial claim, 1 photocopy for succeeding claims) 	Budget Division
<ul style="list-style-type: none"> • Duly signed and notarized Contract with Certificate of Availability of Funds (1 certified true copy) 	PSMD
<ul style="list-style-type: none"> • Billing Statement/Statement of Account (1 original) 	Security Service Provider
Salaries of Individuals Hired under Contract of Service	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (ORS) (2 original for initial claim, 1 photocopy for succeeding claims) 	Budget Division
<ul style="list-style-type: none"> • Contract duly signed, notarized with certificate of availability of funds (1 original copy and 2 certified true copies for initial claim, 1 photocopy for succeeding claims) 	Concerned Individual
<ul style="list-style-type: none"> • Accomplishment Report approved by Requesting Party (1 original copy) 	Concerned Individual
<ul style="list-style-type: none"> • Approved Daily Time Record and duly verified by Personnel Division (1 original copy) 	Concerned Individual
First Salary of Permanent Employees	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (2 original) 	Budget Division
<ul style="list-style-type: none"> • Duly approved Appointment (1 certified true copy) 	Personnel Division
<ul style="list-style-type: none"> • Oath of Office (1 certified true copy) 	Personnel Division
<ul style="list-style-type: none"> • Certificate of Assumption (1 original) 	Personnel Division
<ul style="list-style-type: none"> • Statement of Assets, Liabilities & Net Worth (1 certified true copy) 	Concerned employee
<ul style="list-style-type: none"> • Approved Daily Time Record and duly verified by Personnel Division (1 original) 	Concerned employee



<ul style="list-style-type: none"> • BIR Certificate of Registration (Form 1902) (1 certified true copy) 	Concerned employee
Cash Advances (Except for Travels)	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (ORS) (2 original) 	Budget Division
<ul style="list-style-type: none"> • Special Order for Special Disbursing Officer/Petty Cash Custodian (1 photocopy) 	Records Division/Designated Special Disbursing Officer (SDO)
<ul style="list-style-type: none"> • Certification from the Accountant that previous cash advances have been liquidated (1 original) 	Accounting Division
<ul style="list-style-type: none"> • Fidelity Bond (1 photocopy) 	Designated Special Disbursement Officer (SDO)
Supplier/Contractor/Service Provider	
a. Repair and Maintenance of Motor Vehicles/Equipment	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (ORS) (2 original) 	Budget Division
<ul style="list-style-type: none"> • Duly signed Purchase Order (1 original) 	Supply Management Section - PSMD
<ul style="list-style-type: none"> • Pre-repair Evaluation/Inspection Report (1 original) 	Inspection & Pre-Acceptance Committee (IPC)
<ul style="list-style-type: none"> • Approved Job Order Request (1 original) 	Requesting Party/Administrative Service
<ul style="list-style-type: none"> • BAC Resolution (1 certified true copy) 	Procurement Management Section-PSMD
<ul style="list-style-type: none"> • Warranty Certificate (1 original) 	Service Provider
<ul style="list-style-type: none"> • Inspection & Acceptance Report (1 original) 	Inspection & Pre-Acceptance Committee (IPC)/PSMD
<ul style="list-style-type: none"> • Three (3) Quotations from Suppliers (1 original) 	Service Providers
<ul style="list-style-type: none"> • Abstract of Quotations (1 original) 	Concerned Requesting Party/Office
<ul style="list-style-type: none"> • Certificate of Acceptance (1 original) 	Concerned Requesting Party/Office
<ul style="list-style-type: none"> • Approved Project Procurement Management Plan (PPMP) (1 photocopy) 	Property Management Section-PSMD
<ul style="list-style-type: none"> • Vehicle Repair Request (1 original) 	General Services Division
<ul style="list-style-type: none"> • Waste Materials Report (1 original) 	Property Management Section-PSMD
<ul style="list-style-type: none"> • Request for Inspection (1 original) 	Supply Management Section - PSMD
<ul style="list-style-type: none"> • Post Inspection Report (1 original) 	Inspection & Pre-Acceptance Committee (IPC)
<ul style="list-style-type: none"> • Service Invoice (1 original) 	Service Provider



<ul style="list-style-type: none"> PhilGEPS Posting Reference Number & Award Notice Abstract (for transactions amounting to more than P50,000.00) (1 computer generated) 	Procurement Management Section – PSMD, and PhilGEPS
<ul style="list-style-type: none"> Quality Control Inspection Report (1 original) 	Motorpool Section-General Services Division
b. Catering Services	
<ul style="list-style-type: none"> Approved Obligation Request & Status (ORS) (2 original) 	Budget Division
<ul style="list-style-type: none"> Approved Purchase Request (1 original) 	Requesting Party/Concerned Office/Administrative Service
<ul style="list-style-type: none"> Signed Notice of Meeting/Special Order (1 original) 	Requesting Party/Concerned Office
<ul style="list-style-type: none"> Attendance Sheet Certified by Requesting Party (1 original) 	Requesting Party/Concerned Office
<ul style="list-style-type: none"> Certificate of Acceptance (1 original) 	Requesting Party/Concerned Office
<ul style="list-style-type: none"> Sales Invoice/Statement of Account/Official Receipt (1 original) 	Service Provider
<ul style="list-style-type: none"> Three (3) Quotations (for transactions above P50,000.00 supplier must be PHILGEPS registered with posting) (1 original) 	Service Providers
<ul style="list-style-type: none"> Abstract of Quotations (1 original) 	Requesting Party/Concerned Office
<ul style="list-style-type: none"> Catering Agreement (for transactions above P50,000.00 must be notarized) (1 original) 	Property Management Section, PSMD
<ul style="list-style-type: none"> Copy of PHILGEPS Document Request List (DRL)/Posting Reference Number/Award Notice Abstract (1 computer generated) 	Property Management Section, PSMD
c. Gasoline, Fuel, Oil & Lubricants	
<ul style="list-style-type: none"> Billing Statement/Statement of Account (1 original) 	Gasoline Service Center
<ul style="list-style-type: none"> Vehicle Trip Ticket (1 original) 	Motorpool Section-General Services Division
<ul style="list-style-type: none"> Requisition & Issue Slip (1 original) 	Motorpool Section-General Services Division
Travelling Expenses - Local	
<ul style="list-style-type: none"> Approved Obligation Request & Status (ORS) (2 original) 	Budget Division
<ul style="list-style-type: none"> Approved Travel Order (1 original) 	Concerned Employee
<ul style="list-style-type: none"> Approved Itinerary of Travel (1 original) 	Concerned Employee



• Certificate of Travel Completed (1 original)	Concerned Employee
• Certificate of Appearance (1 original)	Concerned Employee
• Bus tickets, if applicable (1 original)	Concerned Employee/Bus Company
• Plane tickets, if applicable (1 photocopy)	Concerned Employee/Airline Company
• Boarding Pass, if applicable (1 original)	Concerned Employee
• Terminal fee, if applicable (1 original)	Concerned Employee
• Certification of Expenses not Requiring Receipts (per COA Circular 2017-001), if applicable (1 original)	Concerned Employee
Travelling Expenses – Foreign	
• Approved Obligation Request & Status (ORS) (2 original)	Budget Division
• Approved Travel Authority (1 original)	Office of the Secretary (for DENR Usecs down to employees)/Office of the President (for the Secretary)
• Approved Itinerary of Travel (1 original)	Requesting Party/Claimant
• Letter of Invitation of Host/Sponsoring country (1 original)	Host Country
• Flight Itinerary (1 original)	Airline Company/Ticketing Office/Travel Agency
• Authority from the Office of the President to claim representation expenses (1 original)	Office of the President
• Bills/receipts for non-commutable representation expenses approved by the President (1 original)	Requesting Party/Claimant
• Narrative Report on Participation (1 original)	Requesting Party/Claimant
• Certificate of Appearance/Attendance (1 original)	Requesting Party/Claimant
• Certificate of Travel Completed (1 original)	Requesting Party/Claimant
• Plane Ticket, if applicable (1 original)	Requesting Party/Airline Company
• Boarding Pass, if applicable (1 original)	Requesting Party/Airline Company
• Daily Subsistence Allowance (DSA) Rate (1 photocopy)	International Civil Service Commission (ICSC) of United Nations
Replenishment of Cash Advances	
• Approved Obligation Request & Status (ORS) (2 original)	Budget Division
• Special Order (1 photocopy)	Records Division
• Official Receipts/Sales Invoices (1 original)	Supplier



<ul style="list-style-type: none"> • Replenishment Report (1 original) 	Concerned Special Disbursing Officer (SDO)
<ul style="list-style-type: none"> • Approved Purchase Request (1 original) 	Requesting Party/Concerned Office
<ul style="list-style-type: none"> • Certificate of Emergency Purchase (1 original) 	Requesting Party/Concerned Office
<ul style="list-style-type: none"> • Certificate of Inspection and Acceptance (1 original) 	Inspection & Pre-Acceptance Committee (IPC)
<ul style="list-style-type: none"> • Report of Waste Materials, in case of repair (1 original) 	Property Management Section-PSMD
<ul style="list-style-type: none"> • Approved trip ticket for gasoline expenses (1 original) 	Motorpool Section-General Services Division
<ul style="list-style-type: none"> • Three (3) Quotations from suppliers (original) 	Suppliers
<ul style="list-style-type: none"> • Abstract of Quotations (1 original) 	Requesting Party/Concerned Office
Consultancy Services	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (ORS) (2 original for initial claim, 1 photocopy for succeeding claims) 	Budget Division
<ul style="list-style-type: none"> • Signed and notarized contract with Certificate of Availability of Funds (1 certified true copy) 	Property Management Section-PSMD
<ul style="list-style-type: none"> • Approved Expected Outputs/deliverables (1 original) 	Consultant and Requesting Party
<ul style="list-style-type: none"> • Terms of Reference (1 original) 	Consultant
<ul style="list-style-type: none"> • Copy of Approved Manning Schedule (1 original) 	Consultant
<ul style="list-style-type: none"> • Copy of Curriculum Vitae of the Consultants & staff (1 original) 	Consultant
<ul style="list-style-type: none"> • Letter request for payment (1 original) 	Consultant
<ul style="list-style-type: none"> • Approved Consultancy Progress/Final Reports (1 original) 	Consultant/Concerned Office
<ul style="list-style-type: none"> • Progress/Final Billing (1 original) 	Consultant
Inter-Agency Fund Transfer	
<ul style="list-style-type: none"> • Approved Obligation Request & Status (ORS) (2 original for initial claim, 1 photocopy for succeeding claims) 	Budget Division
<ul style="list-style-type: none"> • Approved Work and Financial Plan (1 certified true copy) 	Implementing Agency
<ul style="list-style-type: none"> • Signed and notarized contract with Certificate of Availability of Funds (1 certified true copy) 	Implementing Agency
<ul style="list-style-type: none"> • Certification from the Accountant that funds previously transferred has been liquidated (1 original) 	Accounting Division



<ul style="list-style-type: none"> Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (1 original) 	Implementing Agency			
<p>*Based on Commission on Audit (COA) Circular 2012-001 dated June 14, 2012 Revised Guidelines and Documentary Requirements for Common Government Transactions. Other documentary requirements may be required for special transactions.</p>				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1. Budget Division/Requesting Party to submit the duly accomplished DV with approved Obligation Request and Status (ORS) and complete supporting documents to Accounting Division.	RECEIVING 1. Receive DVs with approved ORS and supporting documents.	None	3 hours (by batch)	<i>Administrative Assistant</i> <i>Accounting Division</i>
	1.1. Stamp "Received", indicate time and date of receipt and initials.	None		
	1.2. Assign DV number	None		
	1.3. Record in the logbook the DV number and date, name of payee, particular and amount.	None		
	1.4. Attach and accomplish the Document Tracking by indicating the payee name, number, date and amount of DV, date and time of receipt.	None		
	1.5. Forwards DVs with approved ORS, document	None		



	tracking and supporting documents to the designated staff for encoding in the disbursement database.			
	1.6. Forwards the document to designated staff for processing.	None		
	PROCESSING			
	1.7. Indicate the date and time of receipt in the document tracking.	None		
	1.8. Process DVs as to completeness and propriety of supporting documents.	None		
	1.9. Compute for applicable taxes, if any.	None	1 day Simple	<i>Administrative Assistant Accountant I Accountant II Accounting Division</i>
	1.10. Prepare Certificate of Taxes Withheld (BIR Form 2306/2307), if applicable.	None	3 days Complex	
	1.11. Prepare Accounting Entries in Box B of DV.	None	(by batch)	
	1.12. Affix initial in Box C of DV.	None		
	1.13. Accomplishes the document tracking by indicating the date and time when the processing is completed	None		



	1.14. Forward DVs with approved ORS, document tracking and supporting documents to the designated staff for indexing.	None		
	INDEXING			
	1.15. Indicate the date and time of receipt in the document tracking.	None	3 hours	<i>Administrative Assistant Accounting Division</i>
	1.16. Records DV date and number, particulars and amount in individual index of payment.	None		
	1.17. Affix initial in Box C of DV.	None		
	1.18. Accomplish the document tracking by indicating the date and time when the indexing is completed.	None		
	1.19. Forward DVs with approved ORS, document tracking and supporting documents to the Chief Accountant/ Asst. Chief Accountant / Chief Disbursement Section for review and signature in Box C.	None		
	APPROVING			
	1.20. Indicate the date and time of receipt in the document tracking.	None	1 day (simple) 3 days (complex)	<i>Chief, Disbursement Section (Below Php 500,000.00) Assistant Chief Accountant/ Accountant IV</i>



	1.21. Review DVs with approved ORS and supporting documents.	None	(per batch)	(Php 50,000.00-100,000.00) Chief Accountant, Accountant V (Php 100,000.00+) Accounting Division
	1.22. Sign /Certify Box C of DV based on the Manual of Authorities.	None		
	1.23. Accomplish the document tracking by indicating the date and time of approval.	None		
	1.24. Forward the duly signed DVs and supporting documents to the Releasing Staff.	None		
	RELEASING			
	1.25. Indicate the date and time of release in the document tracking, and detach the same.	None	2 hours (by batch)	Administrative Assistant Accounting Division
	1.26. Forward the document tracking to assigned staff for encoding in the disbursement database.	None		
	1.27. Stamp "Released"; indicate time and date in the DV.	None		
	1.28. Release the duly signed DVs together with complete supporting documents to Approving Authority.	None		
	TOTAL:	None		



Note:	
Classification	Kind of Transaction
<p>Simple Transactions:</p> <ul style="list-style-type: none"> Duly processed and certified simple transactions in nature released three (3) days to Approving Authority; 	<ul style="list-style-type: none"> Salaries, wages, and other personnel benefits (RATA, etc.) and compensation of permanent/CARP employees Services rendered under contract of service (consultants and other Professional Services Remittances to various Lending/Financing Institutions (Land Bank, GSIS, Pag-IBIG, Philhealth, etc.) Water/Electricity Expenses Pre-travel and Reimbursement – local Plane fare Funding Checks Registration and Insurance of Motor Vehicles (LTO / GSIS) Registration fees for Seminar/Workshop
<p>Complex Transactions:</p> <ul style="list-style-type: none"> Requires further verification, more time to process, bulk documents to validate, needs additional supporting documents, with tax implications Duly processed and certified complex transactions in nature released seven (7) working days to Approving Authority. 	<ul style="list-style-type: none"> Inter-agency Fund Transfer Replenishment of Cash Advances Contracts from Consultancy Services (Individual/Firms - Local and Foreign Nationals) Purchases of Supplies and Equipment (other than Proc. Service and amount is above P50,000.00) Hotel Accommodation (above P50,000.00) Catering Services Repairs and Maintenance of Buildings, Motor Vehicles, Equipment, etc.) Purchase/Job orders Fuel, Oil and Lubricants Expenses Purchase of Supplies from Procurement Service (DBM)