



Republic of the Philippines
UNIVERSITY OF EASTERN PHILIPPINES

University Town, Northern Samar

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PREPARATION AND PROCESSING OF DISBURSEMENT VOUCHER (DV) PROCEDURE

<p>I. OBJECTIVE</p>	<ul style="list-style-type: none"> To ensure that all Disbursements Vouchers are thoroughly reviewed for legitimacy and accuracy and all payables are supported with sufficient evidence and are processed for timely and accurate disbursement To ensure that payments of payables or valid and legal obligations of the university to employees/individuals/agencies/creditors for goods purchased, services rendered, or projects completed and accepted are in accordance with existing government accounting and auditing rules and regulations
<p>II. SCOPE</p>	<ul style="list-style-type: none"> This shall apply to all requests for payments of obligations and payables pertaining to Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), Capital Outlay (CO), and Financial Charges (FC) of the university under all funds (Regular Agency Fund, Internally Generated Fund, Business Related Fund, and Trust Fund) This procedure covers activities from the receipt of Obligation Request and Status (ORS) and its supporting documents, evaluation of the validity of the claim and completeness and propriety of the supporting documents, preparation of Disbursement Voucher, and signing of Disbursement Vouchers by the Head of the Accounting Office
<p>III. TERMS AND DEFINITION</p>	<ul style="list-style-type: none"> Accounts Payable- refers to valid and legal obligations of university, for which, goods/services/projects have been delivered/rendered/completed and accepted, regardless of the year when these obligations were incurred Advice to Debit Account- It serves as instruction to the Modified Disbursement System, Government Servicing Banks (MDS-GSBs) to debit a specified amount from its available NCA balance under regular MDS sub-account for payment of creditors/payees through the Expanded Modified Direct Payment Scheme (ExMDPS) Budget Utilization Request and Status (BURS)- a form used in the utilization of the approved budget allocations for off budgetary and custodial funds such as Internally Generated Funds, Business Related Funds and Trust funds Disbursement Voucher (DV)- a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered Index of Payment (IoP)- used by the Accounting Division/Unit to record/monitor payments made to each creditor/payee Obligations- refers to a commitment that encompasses possible future liabilities based on current contractual agreement Obligations Request and Status (ORS)- a form used in the utilization of the approved budget allocations per GAARD and other budget laws/authority Registry of Allotments and Notice of Cash Allocation (RANCA)- maintained by the Accounting Division/Unit to determine the amount of allotments not covered by NCA and to monitor available NCA

<p>DOCUMENT NO.: UEP-ACC-PM-002</p>	<p>REVISION NO.: 00</p>	<p>EFFECTIVITY DATE: SEPTEMBER 12, 2022</p>
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IV. PROCEDURE

PROCESS FLOW	PERSON IN-CHARGE	DETAILS OF ACTIVITIES
<p>Start</p> <p>↓</p> <p>Receiving of ORS/BURS and its supporting documents</p> <p>↓</p> <p>Evaluation of the claim and its supporting documents</p> <p>↓</p> <p>In Order?</p> <p>Yes ↓</p> <p>Preparation of Disbursement Voucher (DV)</p> <p>↓</p> <p>Forward to the OVPAF for signing of Box A of Disbursement Voucher</p> <p>↓</p> <p>A</p>	<p>Accounting Office Receiving/ Releasing Staff</p> <p>Accounting Office Receiving/ Releasing Staff</p> <p>Accounting Office Receiving/ Releasing Staff</p> <p>Accounting Office Processing Staff</p> <p>Accounting Office Processing Staff</p> <p>Accounting Office Processing Staff</p> <p>Accounting Office Receiving/ Releasing Staff</p>	<p>Receives the Obligation Request and Status (ORS) or Budget Utilization Request and Status (BURS), order of payment, payrolls, billings, and its supporting documents from the concerned offices/payees.</p> <p>Records the ORS/BURS and its supporting documents in the Logbook for Preparation and Processing of Disbursement Voucher and stamps "Received" and indicates date of receipt and initials on the stamped "Received" portion of the ORS/BURS.</p> <p>Forwards the ORS/BURS and its supporting documents to the Processing Staff for evaluation and preparation of Disbursement Voucher</p> <p>Attach Disbursement Voucher Evaluation Report and evaluates the completeness and propriety of the supporting documents and checks in the Index of Payments if with prior payment on the same claim.</p> <p>If with prior payment, stamps "With Prior Payment" and returns the documents informing the concerned offices/payees of prior payment made and, if with deficiencies on the supporting documents, return the documents informing the concerned offices/payees of the deficiencies noted using the Disbursement Voucher Evaluation Report.</p> <p>If in order, forward to the Processing Staff for preparation of Disbursement Voucher.</p> <p>Prepares the Disbursement Voucher and assigns DV number and records in the Control Registry for Disbursement Vouchers the DV number and date, creditor/payee, particular and amount and countersigns the Box B of the Disbursement Voucher.</p> <p>Records in the Logbook for Processed Disbursement Voucher and forwards the Disbursement Vouchers and its supporting documents to the Office of the Vice-President for Administration and Finance (OVPAF) for signing of Box A of the Disbursement Voucher.</p>

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PROCESS FLOW	PERSON IN-CHARGE	DETAILS OF ACTIVITIES
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Receiving of signed Disbursement Vouchers from OVPAF</div>	Accounting Office Receiving/ Releasing Staff	Receives the Disbursement Vouchers and its supporting documents from the OVPAF and forwards to the Head of the Accounting Unit for verification of the completeness and propriety of the supporting documents and certification of the Disbursement Voucher.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Verification of the completeness and propriety of the supporting documents and cash availability</div>	Head of the Accounting Office	Verifies completeness and propriety of the supporting documents and retrieves the Registry of Allotments and Notice of Cash Allocation (RANCA)/Registry of Approved Budget and Cash Balances and determines availability of cash.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Accurate? <div style="display: flex; justify-content: space-around; margin-top: 5px;"> No → Yes </div> </div>	Head of the Accounting Office	If not accurate or with deficiencies, return to the Processing Staff for re-evaluation and compliance and, if cash is not yet available, returns the Disbursement Voucher and its supporting documents to the Processing Staff for safekeeping.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Signing of Box B of the Disbursement Voucher by the Head of the Accounting Office</div>	Head of the Accounting Office	If accurate and with cash available, signs Box B of the Disbursement Voucher to certify on the availability of cash, subject to Advice to Debit Account (ADA), on the completeness of the supporting documents and the propriety of the amount claimed and forwards the documents to the Receiving/Releasing Staff.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Forward to the Office of the President for approval of Disbursement Voucher</div>	Accounting Office Receiving/ Releasing Staff	Records in the Logbook for Processed Disbursement Voucher the release the signed Disbursement Voucher and its supporting documents to the Head of Agency or Authorized Representative for approval of the Disbursement Voucher.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Documentation</div>	Accounting Office Designated Staff	Updates the status of the Disbursement Voucher as "Signed" in the Logbook for the Preparation and Processing of Disbursement Voucher. Files copy of signed Disbursement Voucher and authenticated photocopy of its supporting documents.

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IV. RELATED DOCUMENTS

DOCUMENT TITLE	DOCUMENT NUMBER
<ul style="list-style-type: none"> Logbook for Preparation and Processing of Disbursement Vouchers Disbursement Voucher Evaluation Report Obligation Request and Status (ORS) Budget Utilization Request and Status (BURS) Index of Payment (IoP) Control Registry for Disbursement Vouchers Disbursement Voucher (DV) Registry of Allotments and Notice of Cash Allocation (RANCA) Registry of Approved Budget and Cash Balances Logbook for Processed Disbursement Voucher 	<ul style="list-style-type: none"> UEP-ACC-FM-009 UEP-ACC-FM-010 UEP-BUD-FM-005 UEP-BUD-FM-004 UEP-ACC-FM-011 UEP-ACC-FM-024 UEP-ACC-FM-012 UEP-ACC-FM-013 UEP-ACC-FM-014 UEP-ACC-FM-015

V. REVISION HISTORY

REVISION NO	EFFECTIVE DATE	DESCRIPTION OF CHANGES
00	September 12, 2022	For the establishment of the Quality Management System

Prepared by: MARY GRACE E. ESPENO Focal Person of the Process	Reviewed by: FERDINAND G. REYES, CPA Department Head	Approved by: CHERRY I. ULTRA, PhD President
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