

LIQUIDATION REPORT (LR)

INSTRUCTIONS

- A. The LR shall be used to liquidate cash advances for travel and related expenses by the employees/officers concerned of the agency/entity. It shall be supported by the required supporting documents. This shall be prepared by fund cluster.
- B. It shall be accomplished as follows:
1. **Period Covered** –the period covered by the report from the date of the grant of cash advance up to the date of liquidation
 2. **Entity Name** – name of the agency/entity
 3. **Fund Cluster** –the fund cluster name/code in accordance with the UACS
 4. **Serial No./Date** –number assigned to the LR by the Accounting Division/Unit and the date of the preparation of the report
 5. **Responsibility Center Code** – code assigned to each cost/responsibility center
 6. **Particulars** – brief description of expenses incurred or deviation from original itinerary of travel
 7. **Amount** – amount of expenses covered by the report
 8. **Total amount spent** – actual amount spent
 9. **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
 10. **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
 11. **Amount to be Reimbursed** – amount due to the payee/claimant representing the difference between cash advance received and actual expenses incurred
 12. **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.
 13. **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
 14. **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 JEV used as basis in recording the liquidation in the GJ should be indicated
- C. The amount spent per LR shall be taken up in the JEV, the refund shall be recorded in the CRJ, and the amount to be reimbursed shall be covered by another DV.
- D. 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 JEV
- Copy 3* -Officer/Employee's File