

De La Salle University University Research Coordination Office (URCO) Guidelines

General Guidelines for the Liquidation of Cash Advances and Requests for Reimbursements

As of January 31, 1996

1. Acceptable Official Receipts/Cash Invoices
 - BIR registered receipts; and
 - Unaltered cash invoices/receipts -Altered cash invoices/official receipts that can not be replaced should be properly signed by the person who made the cash advance over his/her printed name.
2. Unacceptable Invoices/Official Receipts
 - Invoices/Receipts that can easily be obtained from the bookstore/sidewalk vendors; and
 - Suppliers' improvised/typewritten/computer-generated billing or receipts.
3. Disbursements that cannot be supported by acceptable cash invoices/official receipts should be supported by a quotation, or by a certification from the person who made the cash advance that such an amount was disbursed for the reason stated therein.

The quotation must be approved by the department head. DLSU improvised evidence of payment should also support the approved quotation. The certification must be duly noted by the department head.

4. The disbursement amount should be reasonable.
5. The amount and date indicated in the cash invoice/official receipts should match those listed in the summary of expenses.
6. The cash advance should be used only for the purpose it was obtained.
7. The cash invoices/official receipts should always be signed by the person submitting them over his/her printed name.
8. The liquidation/reimbursement report should be signed by the person who prepared the report and the person who made or availed of the cash advance.