



Republic of the Philippines
Supreme Court
Office of the Court Administrator
Manila

OCA CIRCULAR No. 41-2005

TO: Judges and Court Personnel

SUBJECT: Accounting Policies related to the Budgeting System in the National and Local Government Sectors under the New Government Accounting System (NGAS).

Whereas, the Commission on Audit issued Circular No. 2005-01 dated 28 February 2005 which prescribes the use of the revised forms in the obligation/utilization and disbursement of government funds;

Whereas, the Circular defines the role of the Budget Division who shall be vested with the function of maintaining the registries of funds/appropriations/allotments and shall certify as to their availability, while the Head of the Accounting Division shall, on the other hand, keep the records and certify as to the availability of Cash;

Whereas, the said Circular also prescribes the revised forms for use in the obligations/utilization and disbursement of such funds;


Whereas, as required, the revised forms for the incurrence of obligation/utilization of budget and disbursement shall be as follows:

- Obligation Slip – for incurrence of obligation
- Disbursement Voucher – for payment of obligation/liabilities/expenses of all government agencies.

Now, therefore, Judges and Personnel of the Lower Courts are required to use the Disbursement Voucher, as prescribed in the Circular which is hereto attached, for claims of whatever expenditures chargeable against government funds. Claims submitted beginning July 1, 2005 using the old voucher form shall not be processed by this Office

This Circular shall take effect 01 July 2005.

22 April 2005


PRESBITERO J. VELASCO, JR.
Court Administrator



Republic of the Philippines
Supreme Court of the Philippines

DISBURSEMENT VOUCHER

Agency _____

MODE OF PAYMENT

MDS Check Commercial Check ADA Others

No.:

Date:

Payee/Office:

TIN/Employee No.

OS/Bus No.:

Date:

Address:

Responsibility Center

Title:

Code:

Particulars

Amount

Certified: Expenses/Advances necessary, lawful and incurred under my direct supervision

Amount Due

(Executive Judge/Presiding Judge/Authorized Representative)

A1 Certified: Supporting documents complete and proper

B Approved for Payment

(Head, Finance Division/Authorized Representative)

Signature: _____

A2 Certified: Cash available
 Subject to ADA (where applicable)

Printed Name: _____

Signature: _____

Position: _____

Printed Name: _____

(Agency Head/Authorized Representative)

Position: _____

Date: _____

Date: _____

C Received Payment:

D Journal Entry Voucher:

Signature: _____ Date: _____

Check/ADA No. _____

Date: _____

No. _____

Printed Name: _____

Bank Name: _____

Date: _____

OR No./other relevant document

Issued: _____