



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

OCA CIRCULAR NO. 98-2005

TO: Judges and Court Personnel

SUBJECT: Use of the Revised Forms of Disbursement Voucher and Obligation Slip under the New Government Accounting System

The Commission on Audit, in accordance with its mandate under the 1987 Philippine Constitution, promulgates accounting and auditing rules and regulations relative to the budgetary system in the national, corporate and local government sectors under the New Government Accounting System.

As part of its continuing mandate to update accounting and auditing rules and regulations, forms for the use in the obligation/utilization/disbursement of government funds are likewise continuously updated. The Judiciary, as a national government sector, is obliged to follow the revised form issued by the Commission on Audit.

In light of these COA's issuances and for the information and guidance of all concerned, all claims for payment from the lower court such as traveling expenses, judicial incentives, additional expense allowance and the like must use the prescribed forms for the disbursement voucher and obligation slip. Henceforth, Executive Judges/Presiding Judges/Clerks of Courts must sign the **certification** in the Obligation Slip that the expense/cash advance is necessary, lawful and incurred under their direct supervision. The certification on the Disbursement Voucher is discontinued.

Hereto attached is a copy of the new prescribed forms for the Disbursement Voucher and Obligation Slip. Beginning 15 October 2005, all claims not in accordance with the new prescribed forms shall no longer be entertained by this Office.

This amends OCA Circular No.41-2005 issued on 22 April 2005 and becomes effective 09 September 2005.


PRESBITERO J. VELASCO, JR.
Court Administrator



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

OFFICE ORDER NO. 18-2005

**AUTHORIZING DEPUTY COURT ADMINISTRATORS
TO SIGN THE OBLIGATION SLIP FOR CLAIMS
OF JUDGES AND PERSONNEL
OF THE LOWER COURTS**

Deputy Court Administrators-in-charge of different regions are hereby authorized to sign the ***obligation slip*** on all claims for payment of judges and personnel of lower courts to comply with the use of the new form of the disbursement voucher as required by the Commission on Audit (COA) until the Office has fully circularized the new form to all judges and personnel of the lower courts.

September 09, 2005.

PRESBITERO J. VELASCO, JR.
Court Administrator



Republic of the Philippines
Supreme Court of the Philippines

Office of the Court Administrator
Manila

OBLIGATION SLIP

No.:

Date:

Responsibility Center:

F/P.P.A.

Payee/Office: _____

Address: _____

Particulars

Account
Code

Amount

TOTAL

A. Requested by:

Certified: Charges to appropriation/allotment necessary, lawful and under my direct supervision.

Signature: _____

Printed Name: _____

Position: _____

Date: _____

B. Funds Available

Certified: Appropriation/Allotment available and obligated for the purpose as indicated above

MARIETTA R. ESDRELON
SC Chief Judicial Staff Officer
Budget Division - FMO, OCA

Date: _____



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.:

Address:

Responsibility Center

Title:

Code:

Particulars

Amount

Amount Due →

A Certified: Supporting documents complete and proper
 Cash available
 Subject to ADA (where applicable)

B Approved for Payment

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: _____

Position: _____

Position: _____

(Head, Accounting Unit/Authorized Representative)

(Agency Head/Authorized Representative)

Date: _____

Date: _____

C Received Payment:

D Journal Entry Voucher:

Signature: _____ Date: _____

Check/ADA No.: _____

Date: _____

Printed Name: _____

Bank Name: _____

OR No./other relevant document

Issued: _____

No. _____

Date: _____