

## OCA CIRCULAR NO. 41-2005, April 22, 2005

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### 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

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