

FISCAL AUTONOMY FUND/ACCOUNT

SC ADMINISTRATIVE CIRCULAR NO. 06-99, June 01, 1999

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Joint Resolution No. 1 of the Constitutional Fiscal Autonomy Group (CFAG) composed of the Supreme Court, the Commission on Elections, the Civil Service Commission, the Commission on Audit, the Commission on Human Rights and the Office of the Ombudsman, provides, in part, that the unexpended year-end balances of the approved appropriations already released to the said Constitutional Offices shall remain valid appropriation and shall continue to be available for expenditures until fully spent. Furthermore, each head of the said offices is authorized to use savings for the incurrence of such obligations as may be approved by him to strengthen the office and enhance its operations and services, as well as any other expenditure or purpose authorized.

Pursuant to and conformably with the foregoing resolution, in its Joint Resolution No. 10 dated 28 December 1994, the CFAG adopted the following guidelines on the use of savings in appropriation and cash allocation:

- The Chief Accountant of each office shall determine and issue a certification on the actual amount of savings in allotment and cash allocation as of December 31.
- The savings in released allotment shall be treated as Continuing Appropriations.
- The balance of the Notice of Cash Allocation shall be deposited with the servicing bank in a separate account in the name of the agency. A check shall be issued for the purpose.
- Utilization of the savings thus transferred to Continuing Appropriation shall be based on the Expenditure Program submitted by the Finance Service and approved by the agency head/collegial body.
- Bank withdrawals and disbursements shall be subject to existing accounting and auditing rules and regulations.

There is a need to open and maintain a servicing bank for the balance of the cash allocation of the Supreme Court, hereafter referred to as the Fund/Account.

ACCORDINGLY, the following rules or guidelines are hereby adopted:

- The servicing bank of the Fund is the Land Bank of the Philippines (LBP).
- Only one (1) fiscal autonomy current account (interest bearing) for the Fund shall be maintained, namely: LBP Current Account No. 0592-1023-90.

The fiscal autonomy current account opened by the Office of the Court Administrator, namely: Current Account No. 0592-1303-10, shall be closed effective 15 June 1999 and the deposits thereunder transferred to the LBP Current Account No. 0592-1023-90. The Chief of the Financial Management and Budget Office of the Supreme Court and the Head of the Financial Office of the Office of the Court Administrator shall take immediate steps to effect the closing and transfer and submit a report thereon not later than 21 June 1999.

- For disbursement purposes, it shall be effected against the same LBP current account.
- Only the Chief Justice can authorize the opening of any new account or the transfer of the Fund or portion of it

from the current account to a savings account.

- The Chief Accountant of the Supreme Court, in coordination with the Chief of the Financial Management and Budget Office of the Supreme Court and the head of the Financial Management Office of the Office of the Court Administrator, shall render a monthly report of collections and expenditures of the Fund and submit such report to the Chief Justice within the first ten (10) days of the succeeding month. He shall likewise submit a quarterly report within ten (10) days after every quarter of the year.

The Financial Management and Budget Office of the Supreme Court and the Office of the Court Administrator shall see to it that this Circular be faithfully enforced.

This Circular, which shall take effect immediately, supersedes and modifies accordingly any previous orders or circulars on the matter.

Promulgated this 1st day of June 1999.

(Sgd.) HILARIO G. DAVIDE, JR.

Chief Justice

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