

OCA CIRCULAR NO. 98-2005, September 22, 2005

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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.

ZENAIDA N. ELEPAÑO

Officer-In-Charge

Office of the Court Administrator

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