



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
Tel Nos. (632) 929-66-26 to 29 • (632) 929-62-52
929-66-20 • 929-66-33 to 35
929-70-41 to 43

MEMORANDUM

TO : ALL OFFICIALS AND EMPLOYEES
DENR Central Office

FROM : UNDERSECRETARY FOR MANAGEMENT
AND TECHNICAL SERVICES

SUBJECT : REVISED FORMS FOR USE IN THE
OBLIGATION AND DISBURSEMENT OF
FUNDS UNDER THE NEW GOVERNMENT
ACCOUNTING SYSTEM (NGAS)

DATE : January 13, 2006

In consonance with the on-going enhancement of the New Government Accounting System (NGAS), accounting policies and forms are revised, modified and changed. The accounting policies and forms for obligation/utilization and disbursement of funds were revised as per COA Circular No. 2005-001 dated February 28, 2005.

Attached herewith are sample forms of:

- ✓ Obligation Slip
- ✓ Disbursement Voucher

For your information and compliance.


ARMANDO A. DE CASTRO

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OBLIGATION SLIP

Payee/Office: ATTY. LEILANI MACARUBBO-FORONDA

Address _____

No: MO 06-01 - 7

Date: 1/11/2006

Responsibility Center	Particulars	Allotment Class	F/P.P.A.	Account Code	Amount
152-01-06-01	Payment of travelling expenses to be incurred while on official business for the period from January 16-18, 2006.	200	ll.f	751	1,300.00

TOTAL 1,300.00

A. Requested by:	B. Funds Available
<p>Certified Charges to appropriation/allotment necessary, lawful and under my direct supervision</p> <p>Signature: _____</p> <p>Printed Name ATTY MICHELLE ANGELICA D. GO</p> <p>Position: ASEC - ADMIN. FOR LEGAL SERVICES</p> <p>Date: _____</p> <p>Note: Certification by the requesting officer on the necessity and legality of charges to appropriation/allotment under his supervision</p>	<p>Certified Appropriation/Allotment available and obligated for the purpose as indicated above</p> <p>Signature: _____</p> <p>Printed Name ANGELITO V. FONTANILLA</p> <p>Position: Chief - Budget Division</p> <p>Date: _____</p> <p>Note: Certification by the Head of the Budget Unit or its equivalent on the availability of appropriation/allotment and funds obligated for the purpose indicated</p>



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DISBURSEMENT VOUCHER

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

Amount Due

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

Signature: _____
 Printed Name: _____
 Position: _____
 (Head, Accounting Unit/Authorized Representative)
 Date: _____

B Approved for Payment

Signature: _____
 Printed Name: _____
 Position: _____
 (Agency Head/Authorized Representative)
 Date: _____

C Received Payment:

Signature: _____
 Printed Name: _____
 Date: _____

Check/ADA No. _____
 Date: _____
 Bank Name: _____
 OR No./Other relevant documents
 Issued: _____

D Journal Entry Voucher

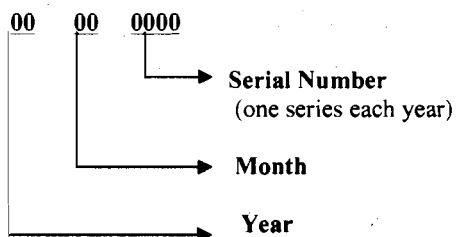
No.: _____
 Date: _____

DISBURSEMENT VOUCHER (DV)

INSTRUCTIONS

A. This form shall be accomplished as follows:

1. **No./Date** – number assigned to the DV by the Accounting Unit and the date of DV preparation. It shall be numbered as follows:



2. **Mode of Payment** – put a check “ ” mark in the appropriate box opposite the mode of payment
3. **OS/BUS No./Date** – Number and date of the obligation/budget utilization slip supporting the DV
4. **Payee/Office** – name and office of the payee
5. **TIN/Employee No.** - Tax Identification Number (TIN) of the claimant/Identification Number assigned by the agency to the officer/employee
6. **Address** – address of the claimant
7. **Responsibility Center (Title/Code)** – the title and code assigned to the cost center where the disbursement shall be charged
8. **Particulars** – brief description of the disbursement
9. **Amount** – amount of claim

10. **Certified (Box A)** – certification of the Head of Accounting Unit or his duly authorized representative by putting a check mark in the appropriate box below:

- Supporting documents complete and proper
- Cash Available
- Subject to ADA (where applicable)

11. **Approved for Payment (Box B)** – approval by the Head of the Agency or Authorized Official on the payment covered by the DV

12. **Received Payment (Box C)** – acknowledgement by the claimant or his duly authorized representative for the receipt of the check/cash and the date of the receipt. The claimant/payee shall indicate the no. and the date of check/ADA, bank's name and branch and number and date of OR/other relevant document issued to acknowledge the receipt of payment.

13. **JEV No. and Date (Box D)** – assigned JEV No. and date prepared by the Accounting Unit to take up the disbursements in the books.

14. This form shall be prepared in three copies to be distributed as follows:

Original Copy – Accounting Unit
Duplicate Copy – Cash Unit
Triplicate Copy – Payee's File