



Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice
Manila

ABSC-DC-12A16-003
12 January 2016

DEPARTMENT CIRCULAR NO. 002

TO : **ALL OFFICIALS and EMPLOYEES of the Office
of the Secretary and Attached Agencies**

SUBJECT: **Prescribed Forms of Obligation Request and Status
(ORS), Disbursement Voucher (DV) and Order of
Payment**

In compliance with Commission on Audit (COA) Circular No. 2015-007 dated 22 October 2015, enclosed are the modified formats of Obligation Request and Status (ORS), Disbursement Voucher (DV) and Order of Payment prescribed under the Government Accounting Manual (GAM) for use of all National Government Agencies. Said forms shall be used for all disbursement transactions effective 4 January 2016.

For strict compliance of all concerned.

ALFREDO BENJAMIN S. CAGUIOA

Secretary

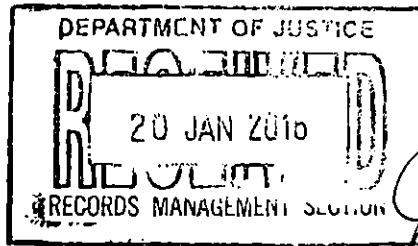
Department of Justice

CN : 0201601144



Encl.: As stated.

cc.: All concerned.





Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

CIRCULAR

No. : 2015-007
Date : OCT 22 2015

To : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Financial Management Services/Comptrollership Departments, Heads of Accounting Units; Heads of Budget Units; COA Assistant Commissioners, COA Directors, COA Auditors, and All Others Concerned

Subject : Prescribing the Government Accounting Manual for Use of All National Government Agencies

1.0 Purpose/Coverage

This Circular is issued to prescribe the Government Accounting Manual (GAM) for use of all National Government Agencies (NGAs) consisting of department, bureaus, offices and instrumentalities, including state universities and colleges, in accordance with pertinent accounting and budgeting rules and regulations, including the following:

- a. Commission on Audit (COA) Circular No. 2013-002 dated January 30, 2013 prescribing the Adoption of the Revised Chart of Accounts for National Government Agencies (NGAs);
- b. COA Resolution No. 2014-003 dated January 24, 2014 prescribing the adoption of the Philippine Public Sector Accounting Standards (PPSAS);
- c. COA Circular No. 2014-003 dated April 15, 2014 providing the implementing rules and guidelines on the Conversion from the Philippine Government Chart of Accounts under the New Government Accounting System per COA Circular No. 2004-008 dated September 20, 2004, as amended, to the Revised Chart of Accounts for NGAs;
- d. COA Circular No. 2015-002 dated March 9, 2015 prescribing supplementary guidelines on the preparation of financial statements and other financial reports, the transitional provisions of the implementation of the PPSAS and the coding structure;

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A handwritten signature in black ink, appearing to be the initials "OS".

- e. COA-DBM Joint Circular No. 2013-1 dated March 15, 2013 prescribing the revised guidelines on the submission of Quarterly Accountability Reports on Appropriations, Allotments, Obligations and Disbursements;
- f. COA-DBM Joint Circular No. 2014-1 dated July 2, 2014 prescribing the guidelines on the modified formats of the Budget and Financial Accountability Reports (BFARs);
- g. COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013 prescribing the Unified Accounts Code Structure (UACS); and
- h. COA-DBM-DOF Joint Circular No. 2014-1 dated November 7, 2014 providing the enhancement of UACS prescribed under COA-DBM-DOF Joint Circular No. 2013-1.

2.0 The Manual

The GAM (Annex A) is composed of three volumes, namely:

Volume I – Accounting Policies, Guidelines and Procedures, and Illustrative Accounting Entries

It contains the general provisions, basic standards and policies, the specific guidelines and procedures for each standard, and the illustrative entries for typical transactions of national government agencies.

Volume II – Accounting Books, Registries, Records, Forms and Reports

It contains the various formats of books of accounts, registries, records, forms and reports, and the instructions on their use.

Volume III – The Revised Chart of Accounts (Updated 2015)

It contains the List and Description of Accounts per COA Circular No. 2013-002 dated January 30, 2013, amendments per COA Circular No. 2014-003 dated April 15, 2014, and additional/modified accounts.

3.0 Saving Clause

Cases not covered in the GAM shall be referred to this Commission, through the Government Accountancy Sector, for resolution.

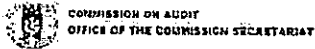
4.0 Repealing Clause

The GAM replaces the New Government Accounting System (NGAS) Manual, Volumes I, II and III, prescribed under COA Circular No. 2002-002 dated June 18, 2002.

Further, all other circulars, orders, memoranda and existing rules and regulations inconsistent with the provisions of the GAM are hereby amended/modified/revoked accordingly.

5.0 Effectivity

This Circular shall take effect on January 1, 2016.



MICHAEL G. AGUINALDO
Chairperson



HEDI L. MENDOZA
Commissioner



JOSE A. FABIA
Commissioner

**GOVERNMENT ACCOUNTING MANUAL
(GAM)
For National Government Agencies**

**Volume II
Accounting Books, Registries, Records, Forms and Reports**

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OBLIGATION REQUEST AND STATUS

Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice

Serial No.:
Date:
Fund Cluster:

Payee				
Office				
Address				
Responsibility Center	Particulars	MFO/PAP	UACS Object Code	Amount
Total			P	-

A.	Certified: Charges to appropriation/allotment are necessary, lawful and under my direct supervision; and supporting documents valid, proper and legal	B.	Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated above
Date: _____		Date: _____	

C STATUS OF OBLIGATION							
Reference			Amount				
Date	Particulars	ORS/JEV/RCI/RADAI No.	Obligation	Payable	Payment	Balance	
			(a)	(b)	(c)	Not Yet Due (a-b)	Due and Demandable (b-c)
TOTALS							



Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
 Department of Justice
 Manila

Fund Cluster:

Date:
 DV No.:

DISBURSEMENT VOUCHER

Mode of Payment	<input type="checkbox"/> MDS Check	<input type="checkbox"/> Commercial Check	<input type="checkbox"/> ADA	<input type="checkbox"/> Others (Please specify)
Payee			TIN/Employee No.:	ORS/BURS No.:
Address				

Particulars	Responsibility Center	MFO/PAP	Amount
Amount Due			P0.00

A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision:

B. Accounting Entry

Account Title	UACS Code	Debit	Credit

C. Certified:		D. Approved for Payment	
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper			
Signature		Signature	
Printed Name		Printed Name	
Position		Position	
Date		Date	

E. Receipt of Payment

Check/ADA No.:	Date:	Bank Name & Account Number:	JEV No.
Signature	Date:	Printed Name	Date
Official Receipt No. & Date/Other Documents			

Entity Name : _____	Serial No. : _____
Fund Cluster : _____	Date : _____
ORDER OF PAYMENT	
The Collecting Officer	
Cash/Treasury Unit	
Please issue Official Receipt in favor of _____	
(Name of Payor)	
(Address/Office of Payor)	
in the amount of _____ (P _____)	
for payment of _____	
(Purpose)	
per Bill No. _____ dated _____.	
Please deposit the collections under Bank Account/s:	
<u>No.</u>	<u>Name of Bank</u>
_____	_____
	P
_____	_____
_____	_____
Total	P _____
_____ Signature over Printed Name Head of Accounting Division/Unit/Authorized Official	

**ORDER OF PAYMENT
(OP)**

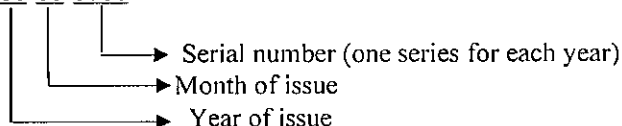
INSTRUCTIONS

A. The Accounting Division/Unit shall prepare this form based on a Bill and it shall be prepared for each payor.

B. The OP shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
3. **Serial No.** – number assigned to the OP which shall be as follows:

0000-00-0000



4. **Date** – date of the preparation of the OP
5. **Name/Address/Office** – name and address/office of the Payor
6. **Amount in words** – total amount of the Bill in words which should agree with the amount in figures
7. **Purpose** – brief explanation of the transaction as appearing in the Bill
8. **Bill No. and Date** – Bill No. and Date as appearing in the Bill
9. **Bank Account No.** – Bank account number where the collection shall be deposited
10. **Name of Bank** – the name of the depository bank of the agency/entity
11. **Amount** – amount to be deposited per bank account
12. **Total** – total of the amount column

C. The person who prepared the OP shall initial below the name of the Authorized Signatory.

D. The Head of Accounting Division/Unit or authorized official shall affix his/her signature.

E. This form shall be prepared in three (3) copies to be distributed as follows:

- Original* – Payee
- Copy 2* – Collecting Officer or Cash/Treasury Unit
- Copy 3* – Accounting Division/Unit