

DRN: FMS-ADRP-A-COMM-22-03-22274-S

MEMORANDUM

FOR : HEADS OF ALL OFFICES, BUREAUS, SERVICES AND UNITS

FROM : THE UNDERSECRETARY

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINE NO. 24, (2022) :
GUIDELINES IN THE SUBMISSION OF OBLIGATION
REQUEST AND STATUS AND DISBURSEMENT VOUCHERS**

DATE : 12 APRIL 2022

In line with our continuing efforts to enhance the processes of the Finance and Management Service (FMS), please be informed of the following guidelines in submitting Disbursement Voucher (DV) and Obligation Request Status (ORS) for processing, as follows:

1. The ORS must be accomplished in two (2) copies. The second copy must be marked as "duplicate".
2. The DV must be accomplished in three (3) copies. The second and third copy must be marked as "duplicate" and "3rd copy", respectively.
3. The fund source, either Current or Continuing Appropriation, of the ORS must be indicated in its particulars. (Please see attached Annex A)
(Note: This does not apply to ORS charged against GASS funds and to those submitted by AS and HRMDS, i.e. Payroll)
4. The **markings** must be indicated in the middle of the document with at least **40 font size**. (Please see attached Annexes A and B).
5. In cases where the OBSU corrects an entry in the DV or OBR before it is forwarded to FMS, use a ruler to **strike through (only one line)** an entry accompanied by a **full signature**.

FOR THE PAYEE, the authorized alteration is the **signatory of BOX A** unless absent or on Official travel.

(Note: This does not include the adjustments/corrections made in the DV by the processors/reviewers in the Accounting Division.)

6. The original and the copies of DVs and ORS must be originally signed by the concerned/ authorized officials.

(Note: This does not apply when: (1) the OBSU uses a carbonized paper for DV and OBR, e.g. payrolls; and (2) the review and signing/certification made

by the Accounting Division when checking the DVs and using carbon paper to copy the entries made in the original DV to the 2nd and 3rd copies of DV.)

These guidelines shall **take effect on April 25, 2022**. Any non-compliance herewith will result to the refusal of the FMS to accept the ORS and DVs submitted for processing.

For strict and immediate compliance.



WAYNE C. BELIZAR

Director, Finance and Management Service



ATTY. ADONIS P. SULIT, CESO II

Undersecretary, General Administration and Support Services Group

Sample 1 . Fund Source is printed

OBLIGATION REQUEST AND STATUS				
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				No. : <u>01084172020-011-0001</u>
				Date : <u>June 1, 2020</u>
				Fund :
Payee	LANDBANK OF THE PHILIPPINES			
Office	LBP BATASAN BRANCH			
Address	BATASAN COMPLEX, QUEZON CITY			
Responsibility Center	Particulars	MFO/PPA	UACS Code/Expenditure	Amount
GASS-FMS	To credit to the beneficiaries of the Pantawid Pamilyang Pilipino Program under the Social Amelioration Program (SAP) for various Regions for CY 2020 for the month of May 2020 to be disbursed via LBP Cash Card (CC) per attached supporting documents.	3201091000100	0019990-0	6,755,765,600.00
	Charged to Continuing Appropriation	Duplicate		
Total				6,755,765,600.00

Sample 2. Fund Source that is handwritten must be signed by the DFO or any authorized official or employee.

OBLIGATION REQUEST AND STATUS	
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT	
Payee	KRISKA TRADING
Office	Las Piñas City
Address	Pilar Village, Las Piñas City
Responsibility Center	Particulars
DPB Fund	To payment of the USB-ON-THE-GO Flashdrive in Support of the Intensified Campaign on PGS and DSWT Strategy (Communication Collateral/IEC Materials)
<i>This will charge to 2021 existing fund.</i>	

ANNEX B

_____ Entity Name			
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
DUPLICATE			
Amount Due			
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.			
_____ Printed Name, Designation and Signature of Supervisor			
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	Head, Accounting Unit/Authorized Representative	Position	Agency Head/Authorized Representative
Date		Date	
E. Receipt of Payment			JEV No.
Check/ADA No. :	Date :	Bank Name & Account Number:	Date
Signature :	Date :	Printed Name:	
Official Receipt No. & Date/Other Documents			

_____ Entity Name		Fund Cluster :	
DISBURSEMENT VOUCHER		Date :	
		DV No. :	
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
3RD COPY			
Amount Due			
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.			
_____ Printed Name, Designation and Signature of Supervisor			
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	
	Head, Accounting Unit/Authorized Representative		Agency Head/Authorized Representative
Date		Date	
E. Receipt of Payment			JEV No.
Check/ADA No. :		Date :	Bank Name & Account Number:
Signature :		Date :	Printed Name:
Official Receipt No. & Date/Other Documents			Date