



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City, Philippines

**CIRCULAR**

**No.** : 2004-003  
**Date** : June 24, 2004

**TO** : Heads of Departments, Agencies, Bureaus and Offices of the National Government, Heads of Financial Management Services, Chief Accountants/ Heads of Accounting Units; COA Assistant Commissioner; COA Directors; Heads of Auditing Units, and All Others Concerned

**SUBJECT : SUPPLEMENTAL FORM PRESCRIBED UNDER COA CIRCULAR NO. 2003-006 DATED DECEMBER 2, 2003 RE: USE OF SIMPLIFIED ACCOUNTING FORMS FOR FINANCIAL TRANSACTIONS OF GOVERNMENT UNITS WITHOUT COMPLETE SET OF BOOKS OF ACCOUNTS**

- 1.0 This Circular prescribes the use of Cash Disbursements Register as a form to be used by government units without complete set of books of accounts and replaces the Cash Disbursements Record prescribed under COA Circular No. 2002 - 002 dated June 18, 2002. (The Cash Disbursements Record shall continue to be used by those government units with complete set of books of accounts).
- 2.0 For this purpose, the Cash Disbursements Register shall be used to record, monitor and report transactions involving the grant of cash advances/payments charged thereto, and liquidation thereof by disbursing accountable officer.
- 3.0 Whenever a request for replenishment is made during the year, the Cashier/Disbursing Officer shall submit the certified photocopies of the Register complete with paid disbursements vouchers and supporting documents to the Accounting Units of their respective Central/Regional/Division Offices and Operating Units for recording in the books of accounts.
- 4.0 Likewise, at the end of each fiscal year, the same procedure shall be done even if there is no request for replenishment in order to complete the recording of transactions for the year.
- 5.0 It is understood that the paid disbursement vouchers including supporting documents were submitted to the Auditing Unit/Audit Team concerned for post-audit.
- 6.0 This Circular shall take effect July 1, 2004.

  
**GUILLERMO N. CARAGUE**  
Chairman