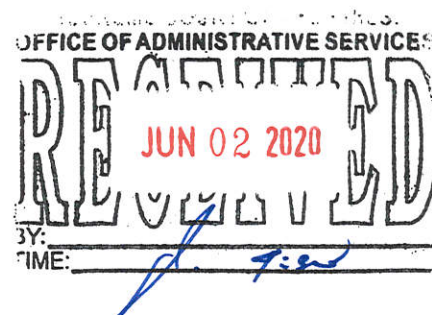




Republic of the Philippines  
Supreme Court  
Manila



*Fiscal Management and Budget Office*

**MEMORANDUM FOR:**

**ATTY. MARIA CARINA M. CUNANAN**  
*Deputy Clerk of Court and Chief Administrative Officer*  
*Office of Administrative Services*

Re: Fiscal Management and Budget Office Operating Procedures  
and Skeletal Force

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In compliance with Item G (iv) of Memorandum Circular No. 04-2020 on the Supreme Court Workplace Protocol, may I respectfully submit the attached Operating Procedures for the Fiscal Management and Budget Office (FMBO).

May I further respectfully submit the attached skeletal force schedules at the Office of the Chief, FMBO, and the following FMBO Divisions for the month of June 2020, subject to modification as circumstances may warrant.

- 1) Accounting Division
- 2) Budget Division
- 3) Cash Collection and Disbursement
- 4) Checks Disbursement Division
- 5) Electronic Data Processing Division
- 6) Finance Division
- 7) Fiscal Management Information Division

June 2, 2020

*Corazon G. Ferrer-Flores*  
**CORAZON G. FERRER-FLORES**  
*Deputy Clerk of Court and Chief, FMBO*



Republic of the Philippines  
**Supreme Court**  
Manila

*Fiscal Management and Budget Office*

**FISCAL MANAGEMENT AND BUDGET OFFICE  
OPERATING PROCEDURES**

Pursuant to Memorandum Circular No. 04-2020 on the Supreme Court Workplace Protocol, the following procedures shall be observed in transacting business with the Fiscal Management and Budget Office (FMBO) and its divisions, namely: Accounting Division, Budget Division, Cash Collection and Disbursement Division (CCDD), Checks Disbursement Division (CDD), Electronic Data Processing (EDP) Division, Finance Division, and Fiscal Management Information Division (FMID):

**I. GENERAL GUIDELINES**

- A. Incoming disbursement vouchers, correspondence, Court issuances, clearances and other documents shall be received by the designated staff at the front desk or receiving area of the concerned division.
- B. For claims of external creditors/clients other than for infrastructure projects and service providers, submission of scanned documents *via* email shall be allowed for the purpose of processing payment, subject to the submission of the original documents before post-audit. Scanned documents from external creditors/clients submitted by offices of the Supreme Court to the FMBO for processing of payment shall be certified as to authenticity by the endorsing office. For infrastructure projects and service providers, submission of original documents shall be required before processing of payment.
- C. Claimants shall be advised by phone if there are any lacking requirements.
- D. Inquiries and follow-ups shall be made by phone or online at [fmbo@sc.judiciary.gov.ph](mailto:fmbo@sc.judiciary.gov.ph) for FMBO and [ccdd.fmbo@sc.judiciary.gov.ph](mailto:ccdd.fmbo@sc.judiciary.gov.ph) for the CCDD. No personal inquiries or follow-ups shall be entertained.
- E. Release of disbursement vouchers shall be done by the staff assigned to deliver or transmit such documents to the office concerned and not to the claimant.

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F. Outgoing correspondence, clearances and other documents shall be delivered by the staff assigned to deliver or transmit such documents to the concerned office/employee of the Supreme Court or shall be mailed or transmitted online for outside parties.

## II. SPECIFIC GUIDELINES

### A. Release of Salaries, Allowances and Benefits

1) Salaries and allowances other than those paid through cash payroll shall continue to be credited to the individual Automated Teller Machine (ATM) accounts of the Justices, officials and employees of the Supreme Court with the Land Bank of the Philippines (LBP).

2) All allowances paid through cash payroll (*e.g.* Extraordinary and Miscellaneous Expenses [EME]) shall be deposited by the CCDD to the individual ATM accounts of the Justices, officials and employees of the Supreme Court with the LBP, unless otherwise directed. The corresponding cash payrolls shall then be circulated for the signature of the payees by the designated staff of the CCDD together with the corresponding deposit slips.

3) Checks payable to Justices, officials and employees of the Supreme Court shall be deposited to the individual ATM accounts, unless otherwise directed.

4) Checks payable to external creditors/clients shall be deposited by the CDD to their bank accounts with the LBP. In the absence of such bank accounts, the external creditor/client shall be advised to personally pick-up the check, which shall be released by the assigned staff of the CDD at the designated releasing area at the entrance of the Centennial Building. If there is no available contact number, the check shall be mailed to the address indicated in the disbursement voucher.

5) Only the designated staff of the CDD or the CCDD shall personally deliver advice to debit account (ADA), checks, crediting lists and other documents to the LBP.

6) Disbursement of cash advances shall be done at the designated window counter of the CCDD. Liquidation reports for all cash advances and excess cash, if any, shall be received by the assigned staff at the window counter for issuance of the corresponding official receipt.

### B. Receipt of Payments

1) Payments from Supreme Court officials and personnel shall be received by the assigned receiving personnel at the window counter of the

CCDD and the corresponding official receipt and/or automated single official receipt shall be issued.

2) Payments from external clients shall be received and the corresponding official receipt issued by the assigned staff of the CCDD at the designated receiving area at the entrance of the Centennial Building.

**C. Submission of Financial Reports/Remittances**

1) Records, such as Collection Reports and other schedules submitted by the Collecting Officers of the lower courts, shall be hauled from the Accounting Division, Financial Management Office, Office of the Court Administrator, on the tenth day of the month by the Reconciliation Unit, Accounting Division, FMBO, with the assistance of the janitorial personnel.

2) Only the designated staff/liaison officer of the Accounting Division, the Budget Division, the CCDD, the CDD or the FMID shall personally deliver bank reconciliation statements, financial and budget reports, and other similar reports or correspondence to concerned agencies like the Commission on Audit, the Department of Budget and Management and the LBP in cases where online submission is not allowed.

3) Only the designated staff/liaison officer of the CCDD or the CDD, as the case may be, shall personally deliver advice to debit account (ADA), advice of checks issued and cancelled (ACIC), deposit slips, credit lists, and the like to the concerned LBP branch.

4) Tax remittances to the Bureau of Internal Revenue (BIR) shall be reported online through the Electronic Filing and Payment System (EFPS) facility of the BIR. For special transactions, the designated liaison officer of the CCDD shall personally deliver the required documents to the BIR.

5) Remittances to the Government Service Insurance System, the Pag-ibig Fund, the National Home Mortgage Finance Corporation and the Philippine Health Insurance Corporation shall be personally delivered by the designated liaison officer to the concerned agency.

June 2, 2020

  
**CORAZON G. FERRER-FLORES**  
*Deputy Clerk of Court and Chief, FMBO*