



**Supreme Court of the Philippines**  
**Manila**

**OFFICE OF THE COURT ADMINISTRATOR**

CIRCULAR NO. 26-97

**TO : ALL JUDGES AND CLERKS OF COURTS OF  
THE REGIONAL TRIAL COURTS, SHARI'A  
DISTRICT COURTS, METROPOLITAN TRIAL  
COURTS, MUNICIPAL TRIAL COURTS IN  
CITIES, MUNICIPAL TRIAL COURTS,  
MUNICIPAL CIRCUIT TRIAL COURTS,  
SHARI'A CIRCUIT COURTS**

**SUBJECT : LEGAL FEES FORM FOR LOWER COURTS**

To eradicate the practice of some clerks of court of retaining the original copy of the official receipt issued in acknowledgment of payment for file with the record of the case instead of issuing the same to the payor, **JUDGES** and **CLERKS OF COURT** are hereby **DIRECTED** to:

1) Compel their collecting officials to strictly comply with the provisions of the **AUDITING AND ACCOUNTING MANUAL**, Art. VI, Sec. 61 and 113, to wit:

"ARTICLE VI - Accountable Forms"

"Sec. 61. Kinds of Accountable forms -(a) Official Receipts -

For proper accounting and control of collections, collecting

officers shall promptly issue official receipts for all monies

received by them. These receipts may be in the form of

stamps or officially numbered receipts xxx." (Underscoring Supplied)

"Sec. 113. Issuance of official receipt - for proper accounting

and control of revenues, no payment of any nature shall be

received by a collecting officer without immediately issuing an

official receipt in acknowledgment thereof. This receipts may

✓

be in the form of stamps xxx or officially numbered receipts,  
subject to proper custody and accountability." (Underscoring  
Supplied)

2) Cause the attachment of the Legal Fees Form for lower courts  
(Annex "A"), which is to be provided by the Property Division of the Office of  
the Court Administrator, to the record of the case in lieu of the official receipt.

Non-compliance with this **CIRCULAR** shall be dealt with administrative  
sanctions.

May 5, 1997.



**ALFREDO L. BENIPAYO**  
Court Administrator

REPUBLIC OF THE PHILIPPINES  
RTC/SDC/METC/MTCC/MTC/MCTC/SCC

LEGAL FEES FORM

CASE NO. \_\_\_\_\_

RECEIVED this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ the following payments:

1. General Fund

a. Clerk of Court P \_\_\_\_\_ O.R. No. \_\_\_\_\_  
General Fund

b. Sheriff's P \_\_\_\_\_ O.R. No. \_\_\_\_\_  
General Fund

2. Judiciary Development P \_\_\_\_\_ O.R. No. \_\_\_\_\_  
Fund

3. Fiduciary Fund P \_\_\_\_\_ O.R. No. \_\_\_\_\_

4. Sheriff's Trust Fund P \_\_\_\_\_ O.R. No. \_\_\_\_\_

5. Legal Research Fund P \_\_\_\_\_ O.R. No. \_\_\_\_\_  
Fee

6. Land Registration Fee P \_\_\_\_\_ O.R. No. \_\_\_\_\_

7. Victims Compensation P \_\_\_\_\_ O.R. No. \_\_\_\_\_  
Fee

Total: \_\_\_\_\_

Paid By: \_\_\_\_\_

Received By: \_\_\_\_\_

(Note: \_\_\_\_\_)