



Republic of the Philippines  
Supreme Court  
Office of the Court Administrator  
Manila

**CIRCULAR NO. 44-2000**

**TO : ALL 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 AND SHARI'A CIRCUIT COURTS**

**SUBJECT: GUIDELINES ON THE NEW SET-UP IN FINANCIAL REPORTING UNDER THE COMMISSION ON AUDIT'S TEAM AUDIT APPROACH SCHEME**

The Commission on Audit (COA) is now implementing the Team Audit Approach Scheme. Under said scheme, the Lower Courts all over the country will now be under the audit jurisdiction of the COA audit teams. A team assigned to audit a particular Court shall assume the audit responsibility previously vested in the COA Office in the Supreme Court (SC).

Monthly Reports of Collections and Deposits/Remittances/Withdrawals/Disbursements, prior to their submission to the Chief Accountant, SC (OCA), shall now be personally delivered by the Clerk of Court to an audit team for verification as to the correctness of the Reports. If, upon cursory review, the Reports, together with the attachments [official receipts, deposit slips, postal money orders (PMOs), court orders, disbursement vouchers, withdrawal slips, acknowledgement receipts, etc.] are found to be complete and in order, the same shall be signed by a member of the team.

Only the Reports and PMOs will be sent by the Clerk of Court to the Chief Accountant. Other attachments shall be left in the custody of the audit team.

For immediate compliance.

August 10, 2000

**ALFREDO L. BENIPAYO**  
Court Administrator