



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

OCA CIRCULAR NO. 229-2019

TO : CONTRACTUAL COURT STENOGRAPHERS AND COURT FINANCIAL AIDES IN THE FIRST AND SECOND LEVEL COURTS

Subject : SUPPLEMENTAL GUIDELINES FOR THE IMPLEMENTATION OF THE CONTRACTUAL INFORMATION AND PAYROLL SYSTEM (CIPS)

For the information and guidance of all concerned, hereunder is the **TIMELINE** on the Payment of Service (POS) of contractual Court Stenographers and Court Financial Aides:

	RECEIPT OF DAILY TIME RECORD (DTR)	CREDITING OF POS
REGULAR PAYROLL	On or before the second (2 nd) working day of the succeeding month of the payroll covered by the DTR	On or before the twentieth (20 th) day of the succeeding month of the payroll covered by the DTR
SUPPLEMENTAL PAYROLL	Third (3 rd) to sixth (6 th) working day of the succeeding month of the payroll covered by the DTR	On or before the twenty-fifth (25 th) day of the succeeding month of the payroll covered by the DTR
INDIVIDUAL VOUCHER	Seventh (7 th) working day onwards of the succeeding month of the payroll covered by the DTR	Shall undergo the normal voucher process

DTRs received within the timeline for processing as regular and supplemental payroll, with wrong entry/ies and with lacking documentary requirement/s shall be automatically processed for supplemental or individual voucher to avoid delay in the course flow of the regular and supplemental payroll.

Individual vouchers shall be processed by the Finance Division, FMO, OCA, only after the supplemental payroll has been released and no follow-up shall be entertained by the said division until after the twenty-fifth (25th) day of the succeeding month covered by the DTRs being processed or until after the claims of those included in the supplemental payroll have been credited to their respective accounts.

Further, we reiterate the hereunder requirements for the processing of POS:

A. For initial/renewal Contract of Service (COS)

1. Certified photocopy of Contract of Service
2. Daily Time Record
3. Accomplished BIR Form No. 1901 with BIR stamp and date of receipt
4. BIR Form 0605 with Official Receipt/machine validation of payment
5. Annex "B-2" – Notarized Income Payee's Sworn Declaration of Gross Receipts/Sales (3 certified photocopies)
6. Photocopy of Land Bank of the Philippines (LBP) automated teller machine (ATM) card
7. Certificate of Assumption to Duty
8. Certificate of Attendance in the Maintenance and Other Operating Expenses (MOOE) orientation seminar (for Court Financial Aides)

B. For succeeding monthly POS

1. Daily Time Record

ADDITIONAL REQUIREMENTS:

C. For terminated COS due to permanent appointment

1. DTR
2. Certified photocopy of Oath of Office
3. Certified photocopy of Certificate of Assumption to duty

D. For terminated COS before its expiration

1. DTR
2. Clearance certificate as to "no pending stenographic notes" (for Court Stenographer)
3. Clearance certificate as to the turn over of all materials, property, equipment, processes, data, and other information related thereto

For the processing of POS for December of every year, Items 3, 4 and 5 should be submitted together with the December DTR. To give sufficient time in securing BIR requirements (Items 3, 4, and 5), the deadline for the receipt by the RTC and MTC, etc., Personnel Division, OAS, OCA, of the December DTR with the attached BIR Forms shall be until the 6th working day of January. Thus, only one payroll shall be released and the timeline for the supplemental payroll shall be observed. No DTR shall be processed either by payroll or by voucher until the required BIR Forms are submitted.

Moreover, only those transmitted by the RTC and MTC, etc. Personnel Division, Office of Administrative Services, OCA, to the Finance Division, Financial Management Office, OCA until the 25th day of January of the following year shall be deducted a 5% Expanded Withholding Tax (EWT). Otherwise, a 10% EWT deduction shall be effected for the year.

The tax rate availed of in the Income Payee's Sworn Declaration of Gross Receipts/Sales shall be used for the year concerned/ within the year.

All requirements for the processing of POS shall be submitted to the same personnel-in-charge at the RTC and MTC, etc., Personnel Division, OAS, OCA, as provided under OCA Circular No. 132-2019.

For strict compliance.

20 December 2019


JOSE MIDAS P. MARQUEZ
Court Administrator

CAP/REG/mpm