



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

**OCA CIRCULAR NO. 203-2018**

**TO : EXECUTIVE/PRESIDING JUDGES, CLERKS  
OF COURT/OFFICERS-IN-  
CHARGE/ACCOUNTABLE OFFICERS OF  
THE FIRST AND SECOND LEVEL COURTS**

**SUBJECT : Submission of Report of Accountability for  
Accountable Forms (RAAF)**

One of the audit observations of the Commission on Audit (COA) on the Evaluation of Internal Controls on Cash Management of the Lower Courts is the non-submission of the Report of Accountability for Accountable Forms (RAAF) every month, which is in violation of Section 17, Chapter 8 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, and Section 98 of the Government Accounting and Auditing Manual (GAAM), Volume I.

In this regard, all clerks of court/accountable officers of the Office of the Clerks of Court and single sala courts are hereby **DIRECTED** to **SUBMIT a Report of Accountability for Accountable Forms (RAAF)** (see attached format) on or before the tenth (10<sup>th</sup>) day of the following month to the Property Division, Office of Administrative Services, Office of the Court Administrator [*for monitoring purposes*] and to your respective local offices of the COA.

You are further **DIRECTED** to **MAINTAIN** a file copy of the report for audit purposes.

For your strict compliance.

14 September 2018

  
**JOSE MIDAS P. MARQUEZ**  
Court Administrator

  
/MBC/vty/dsi



## REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)

### INSTRUCTIONS

- A. The RAAF is a form used by each Accountable Officer to report on the physical count of all accountable forms in his/her custody such as checks, stamps, LDDAP-ADA, etc. It shall be prepared monthly and by fund cluster.
- B. This report shall be accomplished as follows:
  1. **Entity Name** – name of the agency
  2. **Month** – month on which the report is made
  3. **Fund Cluster** – fund code as prescribed in the UACS
  4. **Accountable Forms** – name, number and face value of accountable forms under the custody of the accountable officer.
  5. **Beginning Balance** – balance of the accountable forms available at the beginning of the month. Indicate inclusive serial numbers.
  6. **Receipt** – number of units received by the accountable officer during the month. Indicate inclusive serial numbers.
  7. **Issued** – number of units issued by the accountable officer during the month. Indicate inclusive serial numbers.
  8. **Ending Balance** – remaining units of the accountable forms still in the custody of the accountable officer at the end of the month. Indicate inclusive serial numbers.
  9. **Certification** – the certification of the report shall be signed by the Accountable Officer.
- C. Accountable forms shall be grouped as follows:
  - A. **WITH FACE VALUE**
  - B. **WITHOUT FACE VALUE**
- D. This report shall be prepared in two (2) copies distributed as follows:

*Original* – COA Auditor  
*Copy 2* – Accountable Officer's file  
*Copy 3* – Property Division, OAS, OCA