



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

OCA CIRCULAR NO. 132-2019

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

Subject : IMPLEMENTATION OF THE CONTRACTUAL INFORMATION AND PAYROLL SYSTEM

You are hereby required to submit your Daily Time Record (DTR) and other pertinent requirement/s for the processing of your Payment of Service (POS) on or before the third (3rd) working day of the succeeding month of the payroll period covered by the DTR.

DTRs received after the 3rd working day, but on or before the tenth (10th) day of the succeeding month, shall be processed for supplemental payroll. DTRs received after the tenth (10th) day of the succeeding month shall be processed for voucher.

Hereunder are the requirements for the processing of POS:

A. For Initial POS

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
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

- Daily Time Record

For the processing of POS for December of every year, Items 4 and 5 should be submitted together with the December DTR. Only those transmitted to the Finance Division, Financial Management Office, Office of the Court Administrator (OCA), by the RTC and MTC, etc. Personnel Division, Office of Administrative Services, OCA, until the 15th day of January of the following year shall be deducted a 5% Expanded Withholding Tax (EWT). Otherwise, a 10% EWT deduction shall be effected.

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.

The above requirements can be submitted personally or sent via any courier service to the following personnel in charge:

1. **Ms. CARMEN F. TE or Mr. MELQUISEDEC P. MOZO** (*for RTC contractual Court Stenographers*) at the RTC Personnel Division, Office of Administrative Services, Office of the Court Administrator, Supreme Court, Padre Faura St. cor. Taft Ave., Ermita, Manila; and
2. **Ms. ANGELICA VERONICA L. CORPORAL or Mr. MORRIS ALBERT B. PANTE** (*for MTC and other first level courts contractual Court Stenographers*) and **Mr. CARLSON JAMES S. HIPOLITO** (*for Court Financial Aides*) at the MTC, etc. Personnel Division, Office of Administrative Services, Office of the Court Administrator, Supreme Court, Padre Faura St. cor. Taft Ave., Ermita, Manila.

For your guidance and immediate compliance.

25 July 2019


JOSE MIDAS P. MARQUEZ
Court Administrator