



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

OCA CIRCULAR NO. 05-2021

**TO : ALL JUDGES, CLERKS OF COURT, BRANCH CLERKS OF COURT AND OFFICERS-IN-CHARGE/ACTING CLERKS OF COURT OF THE FIRST AND SECOND LEVEL COURTS**

**SUBJECT : Use of Improvised or Provisional Receipts In Case Official Receipts are Unavailable**

Considering the current public health emergency which is creating logistical problems for the Property Division, Office of Administrative Services, Office of the Court Administrator (OCA), in sending adequate supply of official receipts to the lower courts, thus resulting in the unavailability of the same, all Executive Judges or Presiding Judges, as the case may be, are **directed** to authorize, for the meantime, their respective clerks of court/ accountable officers to improvise or use provisional receipts, subject to cancellation and replacement once the official receipts are received. These improvised or provisional receipts shall be pre-numbered and thereafter reported to the Fiscal Monitoring Division (FMD), Court Management Office, OCA, via e-mail ([cmofmd.oca@judiciary.gov.ph](mailto:cmofmd.oca@judiciary.gov.ph)) for monitoring and audit purposes. Likewise, official receipts purchased from other agencies shall be reported to the FMD, CMO, OCA.

For your strict compliance.

12 January 2021

  
**JOSE MIDAS P. MARQUEZ**  
Court Administrator