



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

OCA CIRCULAR NO. 61-2021

TO : ALL CONCERNED JUDGES AND CLERKS
OF COURT OF THE FIRST AND SECOND
LEVEL COURTS

SUBJECT : UPDATING OF CASH RECEIPT REGISTER
FORMAT PRESCRIBED UNDER OCA
CIRCULAR NO. 208-2020 TO ALLOCATE THE
LEGAL FEES DUE THE FAMILY COURTS
PURSUANT TO SECTION 6 OF REPUBLIC
ACT NO. 8369

To allocate the legal fees due the Family Courts pursuant to
Section 6 of Republic Act No. 8369 or The Family Courts Act of 1997,
to wit:

SEC. 6. *Use of Income.* – All Family Courts shall be allowed
the use of ten percent (10%) of their income derived from filing
and other court fees under Rule 141 of the Rules of Court for
research and other operating expenses including capital
outlay: *Provided*, that this benefit shall likewise be enjoyed by
all courts of justice.

the Cash Receipt Registers (CRReg) for the Judiciary Development
Fund and Special Allowance for the Judiciary Fund accounts
prescribed under OCA Circular No. 208-2020 dated 28 December
2020 are **hereby MODIFIED** effective 1 June 2021.

In addition, in view of the persistent requests of the Clerks of
Court to simplify the accomplishment of the CRReg and Cash
Disbursement Register (CDReg) forms for the other funds mentioned
in OCA Circular No. 208-2020, the said forms and related instructions
are likewise **MODIFIED**.

All forms and instructions may be downloaded from the link
provided under this Circular in the OCA website and in the Official
Announcements channel of the Philippine Judiciary Teams Account.

For your strict compliance.

14 May 2021


JOSE MIDAS P. MARQUEZ
Court Administrator

CASH RECEIPTS REGISTER
JUDICIARY DEVELOPMENT FUND

For the Month of _____

Entity Name : _____
 Station : _____
 Address : _____
 LBP Account No. : _____

Name of Clerk of Court/Accountable Officer: _____
 Contact No.: _____
 Fund Cluster : Indemnity-Consentated Funds
 Sheet No. : _____

			BREAKDOWN OF RECEIPTS												OTHERS																							
			Legal Fees						Filing Fees								Other Income																					
Date	OR No.	Name of Payer	Cash - Collecting Officer (10101010)		Balance	Family Court Cases, including related Summons Fees, Miscellaneous Fees, Appeal Fees, & Other Fees Involving Family Court		Non-Family Court Cases (including Summons Fees & Other Miscellaneous fees paid upon filing)		Fees on EFF, Newspaper Accreditation, Notarial Commission, & Other Assurances		Appeal Fees for Non-Family Court Cases		Marriage solemnization Fees		Bond Fees		Motion Fees		Clearance & Certification Fees		Commission on All Money Coming into the Clerk's Hands		Commission on Money Collected by Sheriff's Actual or Constructive		Stereographer's Fees (1/3 portion)		Miscellaneous Fees		Proceeds from Sale of Exhibits/Court Records		10% Service Charge on Private Bonds' Net Interest Income		Amount Dr (Cr)				
			Receipts	Deposits		AGDIB	10/02/03	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)
TOTALS																																						
			Cash on Hand, Beginning of the Month																																			
			Add: Total Collections, Current Period																																			
			Total																																			
			Less: Total Deposits, Current Period																																			
			Cash on Hand, End of the Month																																			

CERTIFIED CORRECT:

Subscribed and sworn to before:

 Clerk of Court/Accountable Officer
 Date

 Executive/Presiding Judge
 Date

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**CASH RECEIPTS REGISTER (CRReg)
JUDICIARY DEVELOPMENT FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the running difference between the receipts and deposits (difference of the above row plus the difference of the current row).
 - **Breakdown of Receipts:**
 - **Legal Fees - Filing Fees – Family Court Cases** – total allocated fees paid for filing of Family Court cases, including Summons Fees and other miscellaneous fees paid upon filing of a case, & Family Court Cases Appeal Fees.
 - **Legal Fees - Filing Fees – Non-Family Court Cases** – total allocated fees paid for filing of cases not under the Family Court. These fees include Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees - Fees on EJJ, Newspaper Accreditation, Notarial Commission, & Other Accreditations** – allocated fees paid for filing of applications on extra-judicial foreclosure cases, accreditations.
 - **Legal Fees - Filing Fees - Appeal Fees For Non-Family Court Cases** – allocated fees paid for filing of notices of appeal.
 - **Legal Fees - Filing Fees - Marriage Solemnization Fees** – allocated fees paid for filing of application to solemnize marriages.
 - **Legal Fees - Filing Fees - Clearance and Certification Fees** – allocated fees paid for issuance of clearances or certifications.
 - **Legal Fees - Commission on All Money Coming into the Clerk's Hands** – allocated fees paid representing court commissions for all



money received, except cash bond, by law, rule, order, or writ of court for safekeeping, consignment, or awarding to other party.

- **Legal Fees - Commission on Money Collected by Sheriffs Actual or Constructive**— allocated fees paid representing court commissions for money actually collected by the sheriff and constructively in case of auction sale when the highest bidder is the mortgagee.
- **Legal Fees – Stenographer’s Fees** – allocated fees paid representing 1/3 portion of the cost of the transcript of notes requested by the party/litigant from the stenographer.
- **Legal Fees – Miscellaneous Fees** – allocated fees paid other than the columns provided.
- **Other Income – Proceeds from Sale of Exhibits/Court Records** – amount received representing proceeds from sale of exhibits or court records.
- **Other Income – 10% Service Charge on Private Bonds’ Net Interest Income** – amount deducted from the net interest income on private bonds given to the party. **The implementation shall be held in abeyance until the related guidelines has been issued.**
- **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.

B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” column shall be used for refunds of overpayment of fees paid, adjustments in the books of accounts, and other collections which cannot be conveniently classified under the previously enumerated columns

C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.

D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.

E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.

F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT:	Subscribed and sworn to before:
_____ Signature over printed name	_____ Signature over printed name
_____ Clerk of Court/Accountable Officer	_____ Executive/Presiding Judge

CASH RECEIPTS REGISTER
SPECIAL ALLOWANCE FOR THE JUDICIARY FUND

For the Month of _____

Entity Name : _____ Station : _____
 Address : _____ LBP Account No. 1 _____
 Name of Clerk of Court/Accountable Officer: _____
 Contact No: _____ Fund Cluster : Internally Generated Funds
 Sheet No. : _____

Date	OR No.	Name of Payor	Cash - Collecting Officer (10101010)		BREAKDOWN OF RECEIPTS														OTHERS													
			Receipts (+)	Deposits	Legal Fees														Account Description	UACS Object Code	Amount Dr (Cr)											
					Filing Fees				Bond Fees				Motion Fees				Clearance & Certification Fees					Commission on All Money Coming into the Clerk's Hands		Commission on Money Collected by Sheriff's Actual or Constructive		Miscellaneous Fees		Fines Imposed in Administrative Matters, Violation of Rules & Contempt Proceedings				
					Family Court Cases, including related Summons Fees, Miscellaneous Fees, Appeal Fees, & Other Fees Involving Family Court	40201090	Non-Family Court Cases (including Summons Fees & Other Miscellaneous fees paid upon filing of a case)	40201090	Fees on ELP, Newspaper Accreditation, Notarial Commission, & Other Accreditations	40201090	Appeal Fees for Non-Family Court Cases	40201090	Marriage Solemnization Fees	40201090	Bond Fees	40201090	Motion Fees	40201090	Clearance & Certification Fees	40201090	Commission on All Money Coming into the Clerk's Hands	40201090	Commission on Money Collected by Sheriff's Actual or Constructive	40201090	Miscellaneous Fees	40201090	Fines Imposed in Administrative Matters, Violation of Rules & Contempt Proceedings	40201140				
				TOTALS																												

Cash on Hand, Beginning of the Month _____
 Add: Total Collections, Current Period _____
 Total _____
 Less: Total Deposits, Current Period _____
 Cash on Hand, End of the Month _____

CERTIFIED CORRECT:

Clerk of Court/Accountable Officer _____ Date _____

Subscribed and sworn to before: _____
 Executive/Presiding Judge _____ Date _____

**CASH RECEIPTS REGISTER (CRReg)
SPECIAL ALLOWANCE FOR THE JUDICIARY FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits (difference of the above row plus the difference of the current row).
 - **Breakdown of Receipts:**
 - **Legal Fees - Filing Fees – Family Court Cases** – total allocated fees paid for filing of Family Court cases, including Summons Fees and other miscellaneous fees paid upon filing of a case, & Family Court Cases Appeal Fees.
 - **Legal Fees - Filing Fees – Non-Family Court Cases** – total allocated fees paid for filing of cases not under the Family Court. These fees include Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees - Fees on EJJF, Newspaper Accreditation, Notarial Commission, & Other Accreditations** – allocated fees paid for filing of applications on extra-judicial foreclosure cases, accreditations.
 - **Legal Fees - Filing Fees - Appeal Fees For Non-Family Court Cases** – allocated fees paid for filing of notices of appeal.
 - **Legal Fees - Filing Fees - Marriage Solemnization Fees** – allocated fees paid for filing of application to solemnize marriages.
 - **Legal Fees - Filing Fees - Clearance and Certification Fees** – allocated fees paid for issuance of clearances or certifications

- **Legal Fees - Commission on All Money Coming into the Clerk's Hands** – allocated fees paid representing court commissions for all money received, except cash bond, by law, rule, order, or writ of court for safekeeping, consignment, or awarding to other party.
 - **Legal Fees - Commission on Money Collected by Sheriffs Actual or Constructive**– allocated fees paid representing court commissions for money actually collected by the sheriff and constructively in case of auction sale when the highest bidder is the mortgagee.
 - **Legal Fees – Miscellaneous Fees** – allocated fees paid other than the columns provided.
 - **Other Income – Fines Imposed in Administrative Matters, Violations of Rules & Contempt Proceedings** – amount received representing court fines on administrative cases and contempt of court proceedings.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns
- C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: _____ Signature over printed name _____ Clerk of Court/Accountable Officer	Subscribed and sworn to before: _____ Signature over printed name _____ Executive/Presiding Judge
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**CASH RECEIPTS REGISTER (CRReg)
MEDIATION FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity.
 2. **Station** – name of court station.
 3. **Address** – where the court station is located.
 4. **LBP Account No.** – the LBP account number of the fund.
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court.
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station.
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Legal Fees – Mediation Fees** – amount received for mediation of the case.
 - **Legal Fees – Appeal Fees** – amount received for filing of notice of appeal by the party, except accused-appellant.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall

be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns .

- C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Finance Office, Philippine Mediation Center to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: _____ Signature over printed name _____ Clerk of Court/Accountable Officer	Subscribed and sworn to before: _____ Signature over printed name _____ Executive/Presiding Judge
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**CASH RECEIPTS REGISTER
GENERAL FUND**

For the Quarter Ending _____

Entity Name : _____
 Station : _____
 Address : _____
 LBP Account No. : _____

Name of Clerk of Court/Accountable Officer : _____
 Contact No.: _____
 Fund Cluster : Regular Agency Fund
 Sheet No. : _____

Date	OR No.	Name of Payer	Cash - Collecting Officer (10101010)		BREAKDOWN OF RECEIPTS							Amount Dr (Cr)			
			Receipts (+)	Deposits National Treasury 10104010 (-)	Balance (+/-)	Interest Income		Other Service Income			Fines and Penalties		OTHERS		
						Fiduciary Fund Interests 40202210	Bail Bond Forfeitures 40201990	Forfeited Money Exhibit 40201990	Documentary Stamp Tax 40201990	Fines 40201140	Account Description		UACS Object Code		
TOTALS															

Cash on Hand, Beginning of the Quarter
 Add: Total Collections, Current Period
 Total
 Less: Total Deposits, Current Period
 Cash on Hand, End of the Quarter

CERTIFIED CORRECT:

 Clerk of Court/Accountable Officer

 Date

Subscribed and sworn to before:

 Executive/Presiding Judge

 Date

CASH RECEIPTS REGISTER (CRReg)

GENERAL FUND

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Interest Income – Fiduciary Fund Interests** – amount withdrawn/transferred from fiduciary fund representing net interest income.
 - **Other Service Income – Bail Bond Forfeitures** – amount withdrawn form fiduciary fund or received from surety bonding companies representing forfeited cash bonds as ordered by the court.
 - **Other Service Income – Forfeited Money Exhibit** – all money exhibits ordered forfeited in favor of the government.
 - **Other Service Income – Documentary Stamp Tax** – amount received representing documentary stamp tax for every certifications and clearances issued. **The collection of these amount shall be held in abeyance until the related guidelines has been issued.**
 - **Fines and Penalties - Fines** – amount received for fines and penalties ordered by the court for committing a crime, except drugs cases.
 - **Others** – shall be accomplished as follows:

- **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns
- C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you which to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the quarter, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: <hr/> Signature over printed name <hr/> Clerk of Court/Accountable Officer	Subscribed and sworn to before: <hr/> Signature over printed name <hr/> Executive/Presiding Judge
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**CASH RECEIPTS REGISTER (CRReg)
VICTIMS COMPENSATION FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Legal Fees – Other Fees** – amount received representing victim's compensation fee for every every docket fees collected.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the "Receipts" columns must always equal to the sum of all the totals of the "Breakdown of Receipts" columns. The "Others" columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns



- C. **A new sheet shall be used at the beginning of each quarter. Each sheet may not be subtotaled.** If you which to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the quater, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Department of Justice to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. **The last sheet** shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

<p>CERTIFIED CORRECT:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>Clerk of Court/Accountable Officer</p>	<p>Subscribed and sworn to before:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>Executive/Presiding Judge</p>
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**CASH RECEIPTS REGISTER (CRReg)
LEGAL RESEARCH FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Legal Fees – Other Fees** – amount received representing legal research fee for pursuant to PD No. 1856.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns

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- C. **A new sheet shall be used at the beginning of each quarter. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the quarter, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the University of the Philippines to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. **The last sheet** shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

<p>CERTIFIED CORRECT:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>Clerk of Court/Accountable Officer</p>	<p>Subscribed and sworn to before:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>Executive/Presiding Judge</p>
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**CASH RECEIPTS REGISTER (CRReg)
DANGEROUS DRUGS BOARD FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Fines and Penalties - Fines** – amount received for fines and penalties ordered by the court for committing a crime, except drugs cases.
 - **Other Service Income – Proceeds from Sale of Exhibits on Drugs Cases** – proceeds from sale of all drugs cases exhibits, except money, ordered forfeited in favor of the government.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.



- B. The total of the "Receipts" columns must always equal to the sum of all the totals of the "Breakdown of Receipts" columns. The "Others" columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns
- C. **A new sheet shall be used at the beginning of each quarter. Each sheet may not be subtotaled.** If you which to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the quarter, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Dangerous Drugs Board to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. **The last sheet** shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

<p>CERTIFIED CORRECT:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>Clerk of Court/Accountable Officer</p>	<p>Subscribed and sworn to before:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>Executive/Presiding Judge</p>
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**CASH RECEIPTS REGISTER (CRReg)
LAND REGISTRATION AUTHORITY FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Legal Fees – Other Fees** – amount received representing legal research fee for pursuant to Ira Circular No. 11-2002.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns

- C. **A new sheet shall be used at the beginning of each quarter. Each sheet may not be subtotaled.** If you which to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the quarter, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Land Registration Authority to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. **The last sheet** shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: <hr/> Signature over printed name <hr/> Clerk of Court/Accountable Officer	Subscribed and sworn to before: <hr/> Signature over printed name <hr/> Executive/Presiding Judge
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**CASH RECEIPTS REGISTER (CRReg)
NOTARIAL REGISTER FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station.
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS.
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Sales – Notarial Book Fee** – amount received for the price of notarial book.
 - **Sales – Freight Cost** – amount received for the freight cost of delivering the notarial books to the courts.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall



be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns

- C. **A new sheet shall be used at the beginning of each quarter. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the quarter, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. **The last sheet** shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: _____ Signature over printed name _____ Clerk of Court/Accountable Officer	Subscribed and sworn to before: _____ Signature over printed name _____ Executive/Presiding Judge
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**CASH RECEIPTS REGISTER (CRReg)
FIDUCIARY FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-LGU (MTO/CTO/PTO)** – amount deposited/remitted based on the OR issued by the local government units.
 - **Deposits-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits (difference of the above row plus the difference of the current row).
 - **Breakdown of Receipts:**
 - **Public Bonds** – amount received representing cash bail bond posted by the accused or another person for the provisional liberty of the accused based on the official receipt issued
 - **Private Bonds-Supersedeas Bonds & Other Security Bonds** – the cash bond received representing defendant's appeal bond and other security bonds, based on the official receipt issued.
 - **Private Bonds-Consignations, Rental Deposits, Expropriations, Bidder's Deposits, Held in Escrow** – amount received for consignations to the court by the petitioner/party of the case based on the official receipt issued.
 - **Private Bonds-Election Cases Deposits** – amount received for the revision of ballots and related expenses, based on the official receipt issued.

- **Private Bonds-Deposit for Execution of Writs** – amount received that will be utilized by the Sheriff for execution of writs issued by the court, based on the official receipt issued.
 - **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**– representing a value or an amount of transaction or adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.
- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayment to bondsman/party and other collections which cannot be conveniently classified under the previously enumerated columns, or adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams. In case of return/refund of overpayment to bondsman/party, no new OR shall be issued, but the OR initially issued shall be used as reference OR of the said return/refund, to offset the overpayments made.
- C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: <hr/> Signature over printed name <hr/> Clerk of Court/Accountable Officer	Subscribed and sworn to before: <hr/> Signature over printed name <hr/> Executive/Presiding Judge
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**CASH RECEIPTS REGISTER
SHERIFF'S TRUST FUND**

For the Month of _____

Name of Clerk of Court/Accountable Officer: _____
 Contact No.: _____
 Fund Cluster : _____
 Sheet No. : _____

Entity Name : _____
 Station : _____
 Address : _____
 LBP Account No. : _____

Date	OR No.	Case No.	Name of Payor	Cash - Collecting Officer (10401010)			BREAKDOWN OF RECEIPTS							OTHERS							
				Receipts (+)	Deposits		Balance (=)	Process Servicing & Executing Writs				Other Receipts			Account Description	UACS Object Code	Amount Dr (C)				
					LGU (MTD/CTO/PTO) (-)	AGDB (-)		For Services of Court Processes (P.L. 000.00 Deposits) 20401050	For Execution of Writs 20401030	From Requesting Courts to Serve Court Processes 20401050	Returns/Refunds From Requested Courts 20401030	Returns/Refunds from Cash Advances Made by Sheriffs/Process Servers 20401050									
				TOTALS																	

Cash on Hand, Beginning of the Month _____
 Add: Total Collections, Current Period
 Total _____
 Less: Total Deposits, Current Period
 Cash on Hand, End of the Month _____

CERTIFIED CORRECT:

 Date

Subscribed and sworn to before:

 Executive/Presiding Judge
 Date

 Clerk of Court/Accountable Officer
 Date

**CASH RECEIPTS REGISTER (CRReg)
SHERIFF'S TRUST FUND**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-LGU (MTO/CTO/PTO)** – amount deposited/remitted based on the OR issued by the local government units.
 - **Deposits-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits
 - **Breakdown of Receipts:**
 - **Process Servicing & Executing Writs - For Services of Court Processes (P1,000.00 Deposits)** – amount received for the service of court processes related to the trial of the case, based on the official receipt issued
 - **Process Servicing & Executing Writs - For Execution of Writs** – amount collected from execution of writs by the sheriff which were held in trust to the court and must be duly receipted.
 - **Other Receipts-From Requesting Courts** – amount received for the request of service of court processes from other court station. An official receipt shall be issued for this case and be treated as new collection subject to the usual procedure of cash advance and liquidation. Any excess shall be returned to the requesting court.
 - **Other Receipts>Returns/Refunds From Requested Courts** – amount received as returned by the requested court for the service of court processes. No new OR shall be issued for the said return/refund, but the OR initially issued shall be used as reference OR of the said

return/refund from the requested court, to add back to the remaining balance of that particular deposit.

- **Other Receipts>Returns/Refunds From Cash Advances Made by Sheriffs/Process Servers** – amount received as returned by the sheriffs/process servers from the cash advances they made for the service of court processes. No new OR shall be issued for the said return/refund, but the OR initially issued shall be used as reference OR of the said return/refund, to add back to the remaining balance of that particular deposit.

• **Others** – shall be accomplished as follows:

- **Account Description** – account title used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.

- **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.

- **Amount Dr (Cr)** – representing a value or an amount of transaction or adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.

B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayments of the excess deposits to plaintiffs/parties and other collections which cannot be conveniently classified under the previously enumerated columns. In case of overpayments of the excess deposits to plaintiffs/parties, no new OR shall be issued, but the OR initially issued shall be used as reference OR of the said return/refund, to offset the overpayments made.

C. A new sheet shall be used at the beginning of each month. Each sheet shall be totaled and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.

D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.

E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.

F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

<p>CERTIFIED CORRECT:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>_____</p> <p>Clerk of Court/Accountable Officer</p>	<p>Subscribed and sworn to before:</p> <p>_____</p> <p>Signature over printed name</p> <p>_____</p> <p>_____</p> <p>Executive/Presiding Judge</p>
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**CASH DISBURSEMENTS REGISTER
FIDUCIARY FUND**

For the Month of _____

Entity Name : _____
 Station : _____
 Address : _____
 Fund Cluster : Trust Funds
 LBP Account No. : _____

Name of Clerk of Court/Accountable Officers : _____
 Official Designation : _____
 Contact No. : _____
 Register No. : _____
 Sheet No. : _____

Date	DV No.	Related OR No.	Case No.	Name of the Recipient	Cash in Bank (10102030)			Public Bonds	Private Bonds (Custodia Legis)				OTHERS						
					Amount		Cash Bail Bonds		Supersedes Bonds & Other Security Bonds	Consignations, Rental Deposits, Expropriations, Bidders Deposits, Held in Escrow	Deposit for Election Contests/Protest	Money Collected from Execution of Writs	Account Description	UACS Object Code	Amount Cr (Dr)				
					Withdrawals (v)	Received by Recipient (v)										Balance (v)	20401010	20401010	20401010
TOTALS																			
Cash/Check on Hand, Beginning of the Month Add: Total Amount Withdrawn/Check Issued, Current Period Total Less: Total Amount/Check Received by the Recipient, Current Period Cash/Check on Hand, End of the Month					Unwithdrawn Fiduciary Fund, Beginning of the Month Add: Total Collections, Current Period (See CRReg) Total Less: Total Withdrawals, Current Period Unwithdrawn Fiduciary Fund, End of the Month Less: Net Cash in Bank, End of the Month Balance of Accountability														
Cash in Bank, End of the Month Gross Interest Earned, End of the Month Less: Withholding Tax, End of the Month Net Interest Earned, End of the Month Less: Withdrawn Net Interest Earned, End of the Month Net Cash in Bank, End of the Month					CERTIFIED CORRECT: _____ Clerk of Court/Accountable Officer _____ Date														
Net Cash in Bank, End of the Month					Subscribed and sworn to before: _____ Executive/Presiding Judge _____ Date														

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**CASH DISBURSEMENTS REGISTER (CDReg)
FIDUCIARY FUND**

INSTRUCTIONS

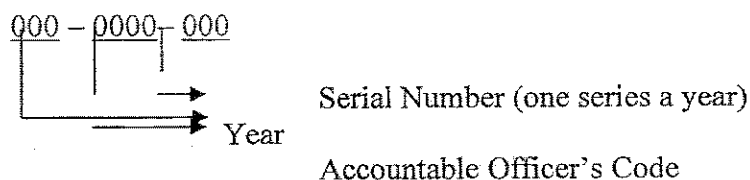
- A. The CDReg shall be used by field offices without complete set of books to record, monitor and report transactions involving the cash advances/payments charged thereto, and liquidating thereof by disbursing accountable officer.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 5. **LBP Account No.** – the LBP account number of the fund
 6. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 7. **Official Designation** – the official designation of the accountable officer
 8. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 9. **Register No.** – the number assigned to the register by the Accounting Division/Unit of the Central/Regional/Division Offices and Operating Units
 10. **Sheet No.** – sheet/page number of the register
 11. **Date** – date of the source voucher
 12. **DV No.** – number assigned to DV
 13. **Related OR No.** – OR issued when the cash bond or deposit is made
 14. **Recipient of Cash Bond** – name of the recipient of the amount refunded/returned
 15. **Cash in Bank - Amount:**
 - **Withdrawals** – amount withdrawn from the bank or the amount of the check issued, if current account.
 - **Received by the Recipient** – the amount given or refunded to the recipient
 - **Balance** – the difference of Withdrawal Made/Amount of Check and Received by the Recipient
 16. **Breakdown of Disbursements:**
 - **Public Bonds** – amount disbursed and returned to the party representing cash bail bond posted by the accused or another person for the provisional liberty of the accused as supported by an official receipt issued;
 - **Private Bonds-Supersedeas Bonds & Other Security Bonds** – the cash bond disbursed and returned to the party representing defendant's appeal bond and other security bonds, as supported by an official receipt issued;

- **Private Bonds-Consignations, Rental Deposits, Expropriations, Bidder's Deposits, Held in Escrow** – amount disbursed and returned to the party representing consignment deposits to the court by the petitioner/party of the case as supported by an official receipt issued;
- **Private Bonds-Election Cases Deposits** – amount disbursed for the payment of expenses for the revision of ballots and related expenses, as supported by an official receipt issued;
- **Private Bonds-Money Collected from Execution of Writs** – amount disbursed to the party representing proceeds from execution of writs by the sheriff which were held in trust with the court, as supported by an official receipt.
- **Others** – account description, UACS object code and the amount paid for other disbursements not among the given columns or adjustments provided by the Accounting Division, FMO, OCA and the Fiscal Monitoring Division, Court Management Office, OCA.

17. **Certified Correct** – name and signature of the Accountable Officer

18. **Subscribed and Sworn to** – name and signature of the Presiding/Executive Judge or Acting/Pairing Judge if there is no PJ/EJ

- c. The total of the Withdrawals column must always be equal to the sum of the totals of the 'Breakdown of Disbursements' columns.
- d. The Net Cash in Bank shall be supported with the Schedule of Interest Earned and certified photocopy of the passbook/bank statement showing the outstanding balance at the end of the month. **The interest is earned on a quarterly basis and its withdrawal/remittance to appropriate account is being done on the following month of the quarter.**
- e. Two (2) copies shall be accomplished with supporting documents. The first copy shall be submitted by the Accountable Officer to the Accounting Division, Financial Management Office, Office of the Court Administrator for recording of the transactions in the books of accounts. The second copy shall be filed for audit purposes.
- f. This Register shall be totaled, balanced and ruled. The ruling shall be made in the line immediately after the last entry of all money columns.
- g. Upon receipt of the certified register, the Accounting Division/Unit at the Central/Regional/Division Offices and Operating Units shall check entries to the corresponding paid DVs/supporting documents and assign number to the register as follows:



CASH DISBURSEMENTS REGISTER SHERIFF'S TRUST FUND

For the Month of _____

Entity Name : _____
Station : _____
Address : _____
Fund Cluster : JrsdL Funds
LBP Account No. : _____

Name of Clerk of Court/Accountable Officer: _____
Official Designation: _____
Contact No. : _____
Register No. : _____
Sheet No. : _____

DY Date	DY No.	Related OR No.	Related Case No.	Name of the Recipient	Cash in Bank (10102020/30)			BREAKDOWN OF DISBURSEMENTS					OTHERS			
					Withdrawals (-)	Received by the Sheriff/Process Server/Other Court (+)	Balance (+/-)	Process Servicing & Executing Write			Requesting Other Court to Serve Court Processes		Amount Sent to the Requested Court	Account Description	UACS Object Code	Amount Cr (Dr)
Transportation Expense	Hotel & Lodging	Meal Allowance	Incidental Expenses	Refund to Parties/Litigants	Cost of Postal of Money Order	Amount Sent to the Requested Court	Requesting Other Court to Serve Court Processes	OTHERS	OTHERS	OTHERS						
TOTALS																

Cash/Check on Hand, Beginning of the Month
Add: Total Amount Withdrawn/Check Issued, Current Period
Total
Less: Total Amount/Check Received by the Recipient, Current Period
Cash/Check on Hand, End of the Month

Cash in Bank, End of the Month
Gross Interest Earned, End of the Month
Less: Withholding Tax, End of the Month
Net Interest Earned, End of the Month
Less: Withdrawn Net Interest Earned, End of the Month
Net Cash in Bank, End of the Month

Unwithdrawn Fiduciary Fund, Beginning of the Month
Add: Total Collections, Current Period (See CRReg)
Total
Less: Total Withdrawals, Current Period
Unwithdrawn Fiduciary Fund, End of the Month
Less: Net Cash in Bank, End of the Month
Balance of Accountability

CERTIFIED CORRECT:
Clerk of Court/Accountable Officer _____
Date _____

Subscribed and sworn to before:
Executive/Presiding Judge _____
Date _____



**CASH DISBURSEMENTS REGISTER (CDReg)
SHERIFF'S TRUST FUND**

INSTRUCTIONS

- A. The CDReg shall be used by field offices without complete set of books to record, monitor and report transactions involving the cash advances/payments charged thereto, and liquidating thereof by disbursing accountable officer.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 5. **LBP Account No.** – the LBP account number of the fund
 6. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 7. **Official Designation** – the official designation of the accountable officer
 8. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 9. **Register No.** – the number assigned to the register by the Accounting Division/Unit of the Central/Regional/Division Offices and Operating Units
 10. **Sheet No.** – sheet/page number of the register
 11. **DV Date** – date of the source voucher
 12. **DV No.** – number assigned to DV
 13. **Related OR No.** – OR issued when the deposit is made
 14. **Name of the Concerned Sheriff/Process Server** – name of the recipient of the cash advance or reimbursement
 15. **Cash in Bank - Amount:**
 - **Withdrawals** – amount withdrawn from the bank or the amount of the check issued, if current account.
 - **Received by the Sheriff/Process Server** – the amount given or reimbursed to the sheriff/process server.
 - **Balance** – the difference of Withdrawals and Received by the Sheriff/Process Server.
 16. **Breakdown of Disbursements:**
 - **Received by Sheriff/Process Server for the Transportation Expense** – amount of transportation incurred
 - **Received by Sheriff/Process Server for the Hotel & Lodging** – amount paid to the hotel or lodging house evidenced by official receipt
 - **Received by Sheriff/Process Server for the Meal Allowance** – the amount P80.00 if within the 50 km radius travel if service is



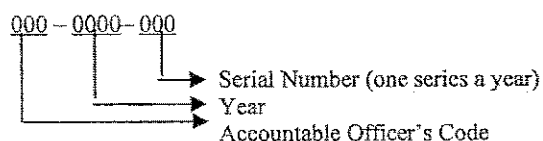
made from morning until the afternoon; P150.00 if more than the 50 km radius of travel\

- **Received by Sheriff/Process Server for the Incidental Expenses** – the related expenses in the service of court processes and executing of writs, like photo copying costs, services of police escort and laborers, and other expenses allowed under the existing rules.
- **Refund to Parties/Litigants** – the amount returned to the party/litigant representing the excess of the deposits made after finality of judgment or execution of writs.
- **Requesting Other Court to Serve Court Processes - Cost of Postal Money Order (PMO)** – the cost of PMO if request of service is availed of
- **Requesting Other Court to Serve Court Processes - Amount sent to the Requested Court**– the amount of the PMO or the amount forwarded/sent to the requested court for the service of the court processes of the issuing court
- **Others** – account description, UACS object code and the amount paid for other disbursements not among the given columns or adjustments provided by the Accounting Division, FMO, OCA and the Fiscal Monitoring Division, Court Management Office, OCA

17. **Certified Correct** – name and signature of the Accountable Officer

18. **Subscribed and Sworn to Before** – name and signature of the Presiding/Executive Judge or Acting/Pairing Judge if there is no PJ/EJ.

- c. The total of the Withdrawals column (comprising of cash advances and reimbursements) must always be equal to the sum of the totals of the ‘Breakdown of Disbursements’ columns.
- d. There should be a separate schedule of all cash advances. All cash advances shall be liquidated following the existing accounting and auditing rules and regulations, which must be done individually per official receipt number.
- e. Two (2) copies shall be accomplished with supporting documents. The first copy shall be submitted by the Accountable Officer to the Accounting Division, Financial Management Office, Office of the Court Administrator for recording of the transactions in the books of accounts. The second copy shall be filed for audit purposes.
- f. This Register shall be totaled, balanced and ruled. The ruling shall be made in the line immediately after the last entry of all money columns.
- g. Upon receipt of the certified register, the Accounting Division/Unit at the Central/Regional/Division Offices and Operating Units shall check entries to the corresponding paid DVs/supporting documents and assign number to the register as follows:



CASH RECEIPTS REGISTER
SPECIAL ALLOWANCE FOR THE JUDICIARY FUND
 For the Month of _____

Entity Name : _____ Station : _____
 Address : _____
 LBP Account No. : _____

Name of Clerk of Court/Accountable Officer: _____
 Contact No.: _____
 Fund Cluster : Internally Generated Funds
 Sheet No. : _____

Date	OR No.	Name of Payer	Cash - Collecting Officer (10101010)		BREAKDOWN OF RECEIPTS										OTHERS									
			Receipts (+)	Deposits (-)	Legal Fees					Filing Fees					Commission on All Money Coming into the Clerk's Hands	Commission on Money Collected by Sheriff's Actual or Constructive	Miscellaneous Fees	Other Income	Account Description	UACS Object Code	Amount Dr (Cr)			
					Small Claims Cases, including related Summons Fees & Other Miscellaneous Fees Paid upon Filing	BP 22 & Estafa Cases, including related Summons Fees & Other Miscellaneous Fees Paid upon Filing	Other Cases, including related Summons Fees & Other Miscellaneous Fees Paid upon Filing	Appeal Fees	Marriage Solemnization Fees	Bond Fees	Motion Fees	Clearance & Certification Fees												
					40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090	40201090
TOTALS																								

Cash on Hand, Beginning of the Month _____
 Add: Total Collections, Current Period _____
 Total _____
 Less: Total Deposits, Current Period _____
 Cash on Hand, End of the Month _____

CERTIFIED CORRECT:

 Clerk of Court/Accountable Officer

 Date

Subscribed and sworn to before:

 Executive/Presiding Judge

 Date

CASH RECEIPTS REGISTER (CRReg)
SPECIAL ALLOWANCE FOR THE JUDICIARY FUND (1st Level Courts)

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the difference between the receipts and deposits (difference of the above row plus the difference of the current row).
 - **Breakdown of Receipts:**
 - **Legal Fees - Filing Fees – Small Claims Cases** – total allocated fees paid for filing of Small Claims cases, including Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees – BP 22 & Estafa Cases** – total allocated fees paid for filing of BP 22 & Estafa cases, including Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees - Other Cases** – total allocated fees paid for filing of Other cases, including Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees - Appeal Fees For Non-Family Court Cases** – allocated fees paid for filing of notices of appeal.
 - **Legal Fees - Filing Fees - Marriage Solemnization Fees** – allocated fees paid for filing of application to solemnize marriages.
 - **Legal Fees - Filing Fees - Clearance and Certification Fees** – allocated fees paid for issuance of clearances or certifications
 - **Legal Fees - Commission on All Money Coming into the Clerk's Hands** – allocated fees paid representing court commissions for all money received, except cash bond, by law, rule, order, or writ of court for safekeeping, consignment, or awarding to other party.

- **Legal Fees - Commission on Money Collected by Sheriffs Actual or Constructive**— allocated fees paid representing court commissions for money actually collected by the sheriff and constructively in case of auction sale when the highest bidder is the mortgagee.
- **Legal Fees – Miscellaneous Fees** – allocated fees paid other than the columns provided.
- **Other Income – Fines Imposed in Administrative Matters, Violations of Rules & Contempt Proceedings** – amount received representing court fines on administrative cases and contempt of court proceedings.
- **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**— representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.

- B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns
- C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you wish to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.
- F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: <hr/> Signature over printed name <hr/> Clerk of Court/Accountable Officer	Subscribed and sworn to before: <hr/> Signature over printed name <hr/> Executive/Presiding Judge
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**CASH RECEIPTS REGISTER
JUDICIARY DEVELOPMENT FUND**

For the Month of _____

Name of Clerk of Court/Accountable Officer: _____
 Contact No.: _____
 Fund Cluster : Internally Generated Funds
 Sheet No. : _____

Entity Name : _____
 Station : _____
 Address : _____
 LBP Account No. : _____

Date		Cash - Collecting Officer (10101010)		OR No.	Name of Payor	BREAKDOWN OF RECEIPTS													OTHERS									
		Receipts	Deposits			Balance	Small Claims Cases including related Summons Fees & Other Miscellaneous Fees Paid upon Filing	BP 22 & Batalla Cases including related Summons Fees & Other Miscellaneous Fees Paid upon Filing	Other Cases, including related Summons Fees & Other Miscellaneous Fees Paid upon Filing	Appeal Fees	Marriage Solemnization Fees	Bond Fees	Motion Fees	Clearance & Certification Fees	Commission on All Money Coming into the Clerk's Hands	Commission on Money Collected by Sheriff's Actual or Constructive	Semigrapher's Fees (1/3 portion)	Miscellaneous Fees			Proceeds from Sale of Exhibits/Court Records	10% Service Charge on Private Bonds' Net Interest Income	Account Description	UA CS Object Code	Ambant Dr (Cr)			
		(+)	(-)	(+)																								
TOTALS																												

Cash on Hand, Beginning of the Month
 Add: Total Collections, Current Period
 Total
 Less: Total Deposits, Current Period
 Cash on Hand, End of the Month

CERTIFIED CORRECT:

Subscribed and sworn to before:

 Clerk of Court/Accountable Officer

 Executive/Presiding Judge

Date

Date

**CASH RECEIPTS REGISTER (CRReg)
JUDICIARY DEVELOPMENT FUND (1st Level Courts)**

INSTRUCTIONS

- A. The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (Office of the Court Administrator).
- B. The Clerk of Court/Accountable Officer shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date.
- C. This shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Station** – name of court station
 3. **Address** – where the court station is located
 4. **LBP Account No.** – the LBP account number of the fund
 5. **Name of Clerk of Court/Accountable Officer** – name of the clerk of court/accountable officer of the single sala court or the office of the clerk of court, in case of multi-sala court
 6. **Contact No.** – the mobile number of the accountable officer and/or landline number of the court station
 7. **Fund Cluster** – the fund code in accordance with UACS
 8. **Sheet No.** – sheet/page number
 9. **Date** - date of the ORs and DSs.
 10. **OR No.** – serial number of the ORs and DSs issued including the cancelled ones listed in correct numerical sequence
 11. **Name of Payor** – name of the person/agency/entity from whom the amount was received.
 12. **Cash Collecting Officer (10101010):**
 - **Receipts** – amount received/collected based on the ORs
 - **Deposits-National Treasury-AGDB** – amount deposited/remitted based on the DS
 - **Balance** – the running difference between the receipts and deposits (difference of the above row plus the difference of the current row).
 - **Breakdown of Receipts:**
 - **Legal Fees - Filing Fees – Small Claims Cases** – total allocated fees paid for filing of Small Claims cases, including Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees – BP 22 & Estafa Cases** – total allocated fees paid for filing of BP 22 & Estafa cases, including Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees - Other Cases** – total allocated fees paid for filing of Other cases, including Summons Fees and other miscellaneous fees paid upon filing of a case.
 - **Legal Fees - Filing Fees - Appeal Fees For Non-Family Court Cases** – allocated fees paid for filing of notices of appeal.
 - **Legal Fees - Filing Fees - Marriage Solemnization Fees** – allocated fees paid for filing of application to solemnize marriages.
 - **Legal Fees - Filing Fees - Clearance and Certification Fees** – allocated fees paid for issuance of clearances or certifications.
 - **Legal Fees - Commission on All Money Coming into the Clerk's Hands** – allocated fees paid representing court commissions for all money received, except cash bond, by law, rule, order, or writ of court for safekeeping, consignment, or awarding to other party.

- **Legal Fees - Commission on Money Collected by Sheriffs Actual or Constructive**— allocated fees paid representing court commissions for money actually collected by the sheriff and constructively in case of auction sale when the highest bidder is the mortgagee.
- **Legal Fees – Stenographer’s Fees** – allocated fees paid representing 1/3 portion of the cost of the transcript of notes requested by the party/litigant from the stenographer.
- **Legal Fees – Miscellaneous Fees** – allocated fees paid other than the columns provided.
- **Other Income – Proceeds from Sale of Exhibits/Court Records** – amount received representing proceeds from sale of exhibits or court records.
- **Other Income – 10% Service Charge on Private Bonds’ Net Interest Income** – amount deducted from the net interest income on private bonds given to the party. **The implementation shall be held in abeyance until the related guidelines has been issued.**
- **Others** – shall be accomplished as follows:
 - **Account Description** – account title used in accordance with the with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **UACS Object Code** – object code used in accordance with the UACS, to be provided by the Accounting Division, FMO, OCA.
 - **Amount Dr (Cr)**— representing the value or amount of transaction of adjustments provided by the Accounting Division, FMO and the FMD, CMO audit teams.

B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns. The “Others” column shall be used for refunds of overpayment of fees paid, adjustments in the books of accounts, and other collections which cannot be conveniently classified under the previously enumerated columns

C. **A new sheet shall be used at the beginning of each month. Each sheet may not be subtotaled.** If you which to subtotal every page, the subtotal shall be carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.

D. At the end of the month, this Register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.

E. A certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Division, Financial Management Office, Office of the Court Administrator to serve as basis in the preparation of the JEV for recording the transactions in the books of accounts. The original copy shall be filed for audit purposes.

F. The last sheet shall be certified correct by the Clerk of Court/Accountable Officer and subscribed and sworn to before the concerned Executive/Presiding Judge, as follows:

CERTIFIED CORRECT: _____ Signature over printed name _____ Clerk of Court/Accountable Officer	Subscribed and sworn to before: _____ Signature over printed name _____ Executive/Presiding Judge
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