

CIRCULAR NO. 22-94

TO: ALL CLERKS OF COURTS OF THE REGIONAL TRIAL COURTS, SHARI'A DISTRICT COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS, MUNICIPAL CIRCUIT TRIAL COURTS AND SHARI'A CIRCUIT COURTS

SUBJECT: GUIDELINES IN THE PROPER HANDLING AND USE OF OFFICIAL RECEIPTS

To achieve, uniformity and consistency in the observance of audit procedures and for proper accounting and control of collections, this Office prescribes the following guidelines:

1. The *official receipts* issued by the Supreme Court to all lower courts shall be used only for collections that will accrue to the National Government;
2. In issuing *official receipts*, one must consume one (1) booklet at a time and must use a separate booklet for each fund account, that is, separate booklet for Judiciary Development Fund, Fiduciary Fund, Sheriff Trust Fund, Clerk of Court General Fund, etc.;
3. *Official Receipts* shall be issued in strict numerical sequence;
4. In filling-up the *receipts*, the original copy will have to be written in hard indelible pencil or ballpen and the duplicate and triplicate copies will be carbon reproductions in all respects of whatever may have been written on the original. However, carbon paper must not be over-used to the extent that what is written on the duplicate, much more on the triplicate, cannot be read;
5. Preparation of *official receipts* may be entrusted to subordinates but the *official receipts* issued must be signed by the Clerk of Court/Accountable Officer;
6. In cases wherein cancellation of *official receipts* becomes inevitable, the Clerk of Court or the duly authorized representative, must present to the Provincial/City/Municipal Auditor the spoiled and cancelled receipt/receipts for inspection.

Under no circumstances shall destruction of accountable forms be allowed;
7. In cases of loss of *official receipts*, the Clerk of Court or the duly authorized representative must immediately report the incident to the Provincial/City/Municipal Auditor and then file an application for relief, if the circumstances warrants;
8. *Official Receipts* issued must be properly recorded in their respective book of accounts for accounting and control purposes;
9. *Official Receipts* must be kept in safe custody. The Clerk of Court, as the person directly responsible for all court collections, must take all reasonable steps to minimize the risk of losses, defalcations and other types of irregularities

For strict compliance.

This Circular shall take effect immediately.

April 8, 1994.

(Sgd.) ERNANI CRUZ PAÑO
Court Administrator