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

OCA CIRCULAR NO. 332-2022

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

SUBJECT: **Submission of General Fund Report on a Monthly Basis**

Considering that the Bureau of the Treasury (BTr) had been requiring Clerks of Courts/Officer-in-Charge (COCs/OICs) to submit the General Fund report on a monthly basis, and for uniformity in the preparation and submission of all the required financial reports of funds' collected by COCs/OICs, **effective January 2023**, the General Fund report shall be prepared and submitted on a **monthly** basis. Consequently, at the end of each month, COCs/OICs shall withdraw the forfeited/confiscated bonds, while the earned interest in the Fiduciary Fund account shall be withdrawn every end of the quarter and should be reflected in the report for the month it was withdrawn. In case there is no transaction for a given month, a report shall still be submitted stating that such is the case. The report shall be submitted in three (3) copies pursuant to OCA Circular No. 81-2022, to the Revenue Section, Accounting Division, Financial Management Office, Office of the Court Administrator, on or before the 10th day of the following month.

Moreover, as requested in the 19 October 2022 letter of OIC- Deputy Treasurer of the Philippines Eduardo Anthony G. Mariño III, effective immediately, the General Fund report submitted to the BTr should be submitted directly to the BTr District/Provincial Office within your court's jurisdiction and should cease furnishing the BTr-CO Accounting Service.

This Circular amends OCA Circular No. 23-2009.

For the guidance and strict compliance of all concerned.

01 December 2022

RAUL B. VILLANUEVA
Court Administrator

CASH RECEIPTS REGISTER
GENERAL FUND
For the Month of _____

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 Payor	Cash - Collecting Officer (10101010)			BREAKDOWN OF RECEIPTS							
						Interest Income	Other Service Income			Fines and Penalties	OTHERS		
			Receipts	Deposits National Treasury	Balance	Fiduciary Fund Interests	Bail Bond Forfeitures	Forfeited Money Exhibit	Documentary Stamp Tax	Fines	Account Description	UACS Object Code	Amount Dr (Cr)
				10104010		40202210	40201990	40201990	40201990	40201140			
			(+)	(-)	(=)								
					-								
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		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