



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

OCA CIRCULAR NO. 246-2023

TO: ALL CLERKS OF COURT, OFFICERS-IN-CHARGE, LIBRARIANS, AND ACCOUNTABLE OFFICERS OF THE REGIONAL TRIAL COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS, MUNICIPAL CIRCUIT TRIAL COURTS, SHARI'A DISTRICT COURTS, SHARI'A CIRCUIT COURTS, AND MAINTENANCE OFFICES OF THE HALLS OF JUSTICE

SUBJECT: RENEWAL OF PROPERTY ACKNOWLEDGMENT RECEIPT AND INVENTORY CUSTODIAN SLIP EVERY THREE (3) YEARS

For purposes of updating the records of property accountabilities and to determine the condition of all office equipment, furniture, books and all other properties of the lower courts, all Clerks of Courts, Officers-in-Charge, Librarians and accountable officers of the lower courts and maintenance offices of the Halls of Justice are hereby directed to conduct a physical inventory of all court-issued properties in their respective offices, branches and libraries, as required hereunder, viz:

Government Auditing Manual (GAM) Vol II, Appendix 73, page 179 states that;

The Property Acknowledgment Receipt (PAR) and Inventory Custodian Slip (ICS) shall be used in the Supply and/or Property Division/unit to record the issue of Property, Plant and Equipment (PPE) to end user. It shall be maintained by fund cluster. It shall be renewed every three (3) years or if there is a change of accountability or custodian of the property.

In the preparation of the reports, equipment and other properties which are issued by the offices of the Supreme Court (SC) or Office of the Court Administrator (OCA) without Property Acknowledgment Receipts (PAR) or Inventory Custodian Slips (ICS) and donated properties whose ownership has been transferred to the SC, must be included. The condition (ex. serviceable, unserviceable, and missing) of any property should be duly indicated opposite

Renewal of PAR/ICS every three (3) years

each item. If necessary, a separate list of additional properties should be included in the report.

Not to be reflected in the PAR/ICS are the properties issued by local government or non-government agencies where ownership is not transferred to the court.

All Executive and Presiding Judges shall supervise the proper implementation of this directive within their respective jurisdictions to ensure the proper accomplishment and prompt submission of such renewal of PAR/ICS which will be provided by the the Property Division, Office of Administrative Services (OAS), OCA.

The PARs and ICSs should be submitted on or before 31 December 2023.

Failure to comply with this Circular may result to withholding of salaries.

For strict compliance.

3 July 2023



RAUL B. VILLANUEVA
Court Administrator

/aaadgn/cbc