

ADMINISTRATIVE CIRCULAR NO. 23-2005, April 27, 2005

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TO:CLERKS OF COURTS OF ALL LOWER COURTS SUBJECT:

GUIDELINES ON THE GRANT, PROPER DISBURSEMENT AND LIQUIDATION OF CASH ADVANCE FOR PETTY OPERATING EXPENSES

Considering the acute financial problems which hamper efficacious rendition of judicial services, as well as the clamor among Judges, Clerks of Courts, and other court personnel for petty cash advances, the Chief Justice hereby authorizes the grant of cash advances to cover petty operating expenses necessary for the efficient and expeditious discharge of official functions subject to the following guidelines:

I.AMOUNTS

1.

The following monthly cash advance shall be granted as follows:

a.

P5,000 to Regional Trial Courts (RTCs) and Metropolitan Trial Courts (MeTCs) with ten (10) or more branches;

b.

P2,500 to RTCs, Shari'a District Courts (SDCs), and MeTCs and Municipal Trial Courts in Cities (MTCCs) with less than ten (10) branches;

c.

P2,000 to RTCs, SDCs and MeTCs, and MTCCs which are single sala courts; and

d.

P1,500 to Municipal Trial Courts (MTCs), Municipal Circuit Trial Courts (MCTCs) and Shari'a Circuit Courts (SCCs), whether single or multiple sala courts.

2.

The cash advances shall be extended and entrusted to Clerks of Courts in the Office of the Clerk of Court of multiple sala courts and to the Branch Clerks of Courts of single sala courts.

3.

The aforementioned Clerks of Courts must be first bonded before cash advances are given to them.

4.

Cash advances shall be utilized only for the following expenditures:

a.

Transportation expenses for official travel except those in connections with the service

b.

Purchase of Postal Money Orders (PMOs) and checkbooks;

c.

Maintenance and repair of court equipment and purchase of replacement parts; and

d.

Payment of documentary stamp tax for time deposits and other miscellaneous expenses related to court collections

5.

The Clerk of Court concerned shall maintain a separate cashbook to record all transactions pertaining to the petty cash fund.

6.

The Clerk of Court concerned may request replenishment of the cash advance when the disbursements reach 75% or as the need requires, by submitting a replenishment voucher with all supporting documents duly summarized in a statement or report of disbursements.

7.

The cash advance shall be fully liquidated within thirty (30) days before the end of the year. Any unexpended balance must be refunded to the Cashier or Collecting Officer, Cash Division, Financial Management Office, Office of the Court Administrator (OCA), who shall issue the necessary official receipt.

8.

The petty cash fund shall not be used for the payment of regular expenses like subscriptions to newspapers or rentals, the purchase of regular inventory items for stock, or the encashment of checks.

9.

The petty cash fund cannot be transferred from one accountable officer to another. II. DOCUMENTS TO SUPPORT CLAIMS Cash Advances for the claims mentioned in paragraph 4 above must be supported by the following documents: A. For Transportation Expenses for Official Travel

1.

Replenishment or Disbursement voucher duly signed by the Presiding Judge or the Clerk of Court, as the case may be, on Box "A" of the voucher; and

2.

Itinerary of Travel duly signed by the court personnel showing the time of departure and arrival and the actual fare to and from the place of destination. B. For the Purchase of Postal Money Orders and Checkbooks

1.

Replenishment or Disbursement Voucher duly signed by the Executive or Presiding Judge on Box "A" of the voucher;

2.

Postal Money Order stubs or application for money order bearing the Postal Office's stamp and teller's signature;

3.

Official receipt issued by the bank for checkbooks purchased; and

4.

Listings of all purchased PMOs duly certified either by the Judge or Clerk of Court with the date of purchase and costs indicated therein. C. For the Maintenance and Repair of Court Equipment

1.

Written request for the repair of the equipment;

2.

Certification signed by the Clerk of Court to the effect that the damage is due to normal wear and tear and not due to the fault or negligence of any official or employee, and that the repair is emergency in nature and has been satisfactorily completed;

3.

Quotations for the cost of repair from at least three dealers or distributors of the equipment to be repaired;

4.

A job order duly approved by the Judge showing the list of work to be done and spare parts to be replaced;

5.

Certification signed by the contractor or dealer as to the warranty period covering the finished job;

6.

Inspection report of local COA Auditor;

7.

Proof of payment by the contractor of the payment of the corresponding tax on the contract price;

8.

Report of Waste Materials duly noted by the local auditor or his duly authorized representative;

9.

Disbursement voucher for replenishment duly signed by the Presiding or Executive Judge on Box "A" of the voucher; and

10.

Original Copy of Sales Invoice duly acknowledged by the Judge or Clerk of Court. D. For Payment of Documentary Stamp Tax (DST) and other Miscellaneous Expenses in relation to Court Collection Deposits, and Withdrawals.

1.

Disbursement Voucher duly signed by the Executive or Presiding Judge on Box "A" of the voucher;

2.

Official receipt issued by the bank for the DST paid or a certification from the bank of the payment made for DST; and

3.

Receipts for miscellaneous expenses incurred. III. ADMINISTRATIVE SANCTIONS Failure to comply with the requirements/conditions set forth above shall constitute a ground for disciplinary sanction, which may include suspension of the grant of the cash advance or withholding of the salaries and benefits of the personnel concerned. This Administrative Circular shall take effect on the 15th day of May 2005, and the Office of the Court Administrator shall implement it. Issued this 27th day of April 2005.

(Sgd.) HILARIO G. DAVIDE, JR.

Chief Justice

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