

OCA CIRCULAR NO. 90-2014, July 07, 2014

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TO : ALL OFFICIALS AND PERSONNEL OF THE FIRST AND SECOND LEVEL COURTS

SUBJECT :

A.M. NO. 12-4-6-SC (RE: BIR LETTER OF AUTHORITY TO EXAMINE SUPREME COURT BOOKS OF ACCOUNT AND OTHER ACCOUNTING RECORDS)

In the June 25, 2014 Resolution of the Honorable Court En Banc in A.M. No. 12-4-6-SC (Re: BIR Letter of Authority to Examine Supreme Court Books of Account and Other Accounting Records), the Court resolved, upon the recommendation of the Commission on Audit under Audit Observation Memorandum No. 2014-001 (SAJ), as submitted by the Fiscal Management and Budget Office, to APPROVE the withholding and remittance of the correct amount of tax required to be deducted and withheld from the Special Allowance for the Judiciary (SAJ) of officials and employees, as well as the withholding of the corresponding taxes from the following:

- (1) The monthly SAJ of incumbent justices, judges and judiciary officials with the equivalent rank of a Court of Appeals Justice or Regional Trial Court judge;
- (2) The monthly special allowance in an amount equivalent to the SAJ being received by judiciary officials not included in item no. 1; and
- (3) The additional allowance from the surplus of the SAJ Fund that may be authorized to be given to judiciary officials and employees who are not direct beneficiaries under Republic Act No. 9227.

For your information, guidance and strict compliance.

July 7, 2014

(SGD.) JOSE MIDAS P. MARQUEZ
Court Administrator

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