

**Form GJ-36, VOUCHER ACCOUNTING RECORD OF THE CLERK OF COURT**

REGIONAL TRIAL COURT  
Office of the Clerk of Court  
Office of the Executive Judge  
Grand Jury for the \_\_\_\_\_ Jury (Legislative) District of:  
\_\_\_\_\_

Form GJ-36 - VOUCHER ACCOUNTING  
RECORD OF THE CLERK OF COURT

(Note: Legible hand-printed information is sufficient to accomplish this form. No need to type)

Name of Clerk of Court: \_\_\_\_\_ Telephone \_\_\_\_\_  
Name of Court \_\_\_\_\_  
Address \_\_\_\_\_

**INSTRUCTION:** 1. Draw the vouchers in chronological sequence of their serial numbers; 2. Keep spoiled vouchers in a 3 ring binder of 8-1/2 by 11" size for audit along with this Accounting Record in the same binder; 3. Enter in this record promptly on the same day a voucher is prepared and one voucher only in each line; 4. If a voucher is spoiled, enter voucher number, date, intended payee's name or SIDN and write the word "VOIDED" on the " Money Amount" column and "1" under "Voucher Quantity Issued; 5. Clerk of Court must send a photocopy of this Record every end of the month to the National Treasurer of the Philippines; 6. This record is subject to audit by COA without prior notice; 7. Any figure in "Quantity Count Difference" should be explained; 8. Count all lines for voucher forms used including the spoiled forms and enter in the line " issued to individual payees (including spoiled forms) ."

Voucher Forms Audit Procedures: Period from (date) \_\_\_\_\_ to (date) \_\_\_\_\_

A- Quantity of Voucher Forms PER BOOKS:

Quantity of forms at beginning balance . . . . . - \_\_\_\_\_  
Quantity of forms received during the period above - \_\_\_\_\_  
Total quantity of forms in stock during the same period \_\_\_\_\_  
Number of forms used (Read Instruction No. 8 above)- \_\_\_\_\_  
Quantity balance of voucher forms at end of said period \_\_\_\_\_

B- Quantity of Voucher Forms PER PHYSICAL COUNT . . - \_\_\_\_\_

C- Quantity Difference between Per Books and  
Per Physical Count (Custodian has to explain) . . . . . - \_\_\_\_\_(?)

Voucher FORMS USED from beginning period through accounting date or audit date:  
Accounting or Audit Period from (date) \_\_\_\_\_ to (ending date) \_\_\_\_\_

