



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

OCA CIRCULAR No. 26-2018

TO: Executive/Presiding Judges, Clerks of Court/Officers-in-Charge/Accountable Officers and Sheriffs of the Second Level Courts

SUBJECT: Remittances of Fines, Money Exhibits, Proceeds from Sale of Exhibits, Forfeited Cash Bonds and Net Interest Income

Numerous queries have been brought to the attention of this Office as to the proper remittance of fines, money exhibits, proceeds from sale of exhibits, forfeited cash bonds and net interest income.

In this regard, the Fiscal Monitoring Division, Court Management Office, Office of the Court Administrator, provided the following information as to the proper remittance of the same:

PARTICULARS	LEGAL BASIS	FUND ACCOUNT
Exhibit Money in Drugs Cases	OCA Circular No. 71-2017 dated 27 March 2017	General Fund (GF)
Fines imposed in Administrative Matters, Violation of Rules & Contempt Proceedings	R. A. No. 9227 (<i>Creation of SAJF vice GF</i>) dated 23 October 2003	Special Allowance for the Judiciary Fund (SAJF)
Fines for violation of Municipal/City Ordinances	OCA Circular No. 10-2002 dated 5 February 2002	Issuing LGU
Forfeited Bail Bonds	A.M. No. 05-3-35-SC dated 18 January 2011	General Fund (GF)
Net Interest Income on Fiduciary Fund	A.M. No. 05-3-35-SC dated 18 January 2011	General Fund (GF)
Proceeds of the Crime and the Instruments or Tool (including Exhibit Money and Fines imposed as Penalty for the Crime committed)	Article 45, Revised Penal Code and Special Laws (unless otherwise provided)	General Fund (GF)
Proceeds from Sale of Exhibits and Fines imposed in Drugs Cases	OCA Circular No. 71-2017 dated 27 March 2017	Dangerous Drugs Board
Proceeds from Sale of Court Records, Papers and Exhibits subject of the Disposal and/or Destruction	Administrative Order No. 170-2008 dated 11 November 2008 and OCA Circular No. 14-2016 (No. 1(d), A.M. No. 07-3-09-SC)	Judiciary Development Fund (JDF)

However, the withdrawal and remittance of the net interest income generated from the Sheriff's Trust Fund (STF) shall be held in abeyance until such time that the new guidelines on the STF have been approved.

For your information and strict compliance.

13 February 2018


JOSE MIDAS P. MARQUEZ
Court Administrator


MBC/VF/DSI