



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

OCA CIRCULAR NO. 277-2023

TO : ALL JUDGES, CLERKS OF COURT/ACTING CLERKS OF COURT/OFFICERS-IN-CHARGE AND BRANCH CLERKS OF COURT/OFFICERS-IN-CHARGE OF THE FIRST AND SECOND LEVEL COURTS

SUBJECT : GUIDELINES ON THE PROPER HANDLING OF COURT COLLECTIONS NOT COURSED THROUGH THE JUDICIARY ELECTRONIC PAYMENT SOLUTION (JEPS), REMITTANCE TO THEIR RESPECTIVE GOVERNMENT ACCOUNTS, AND WITHDRAWALS OF ALL COLLECTIONS FROM THE FIDUCIARY FUND AND SHERIFFS TRUST FUND

In order to safeguard the collections of the Court from loss and misappropriation due to the improper handling of the Clerk of Court (COC)/Accountable Officer (AO) and the lack of strict supervision over the latter by the concerned court officials, the herein guidelines shall be **ADOPTED**:

1. All Executive Judges, for multiple sala courts, or Presiding Judges or Acting Presiding Judges, for single sala courts, as the case may be, **are required TO STRICTLY MONITOR** the daily remittances of collections of his/her COC/AO to the respective government accounts. All irregularities **shall be IMMEDIATELY REPORTED** to the Court Administrator, Office of the Court Administrator. Failure of the said court officials to report shall make them equally accountable for the said infraction. In connection therewith, the following should be taken into account:

1.1 Immediate reporting shall consist of a written notice, narrating the details of the irregularity, to the Office of the Court Administrator no later than three (3) days after the discovery of the same.

1.2 The written notice must be sent using the fastest platform available, which may be through *e-mail*.

1.3 All emails should be addressed to the Court Administrator and sent to oca.sc@judiciary.gov.ph, copy furnished: ocacmo.sc@judiciary.gov.ph

and *cmofmd.oca@judiciary.gov.ph*. The subject line should read: IRREGULARITY, (Court), (Branch No.).

2. All judges are obliged to **do an initial checking** of the genuineness of the proof of remittance and/or bank validations in the deposit slips or passbooks, and on all withdrawal slips or checks issued for the release of collections from the Fiduciary Fund and Sheriff Trust Fund.

3. All concerned judges **are DIRECTED to REQUIRE** their respective COCs/AOs to **comply** with Letter “a” of OCA Circular No. 164-2020 dated 7 October 2020, **directing** the corresponding COC/AO to **ENROLL** the court’s Fiduciary Fund and Sheriff’s Trust Fund accounts in the “weAccess” facility of the bank for purposes of verification and monitoring of transactions, particularly the remittances and withdrawals from the said accounts.

4. As a general rule, all collections consisting of all funds not made through the Judiciary Electronic Payment Solution (JEPS) and were paid/posted to the concerned court stations shall be **DEPOSITED/REMITTED** by the COCs/AOs **daily**, either through bank deposit or any remittance center. When the total collections have already reached Ten Thousand Pesos (PHP 10,000.00) **even before the end of day**, the same shall immediately be deposited/remitted. Moneys collected after banking hours shall be deposited/remitted to their respective bank accounts on the following banking day.¹

5. All collections from bail bonds, rental deposits, and other fiduciary collections not made through the JEPS, as authorized or allowed by the rules and guidelines prescribed by the Court, **shall be DEPOSITED** to its particular account within twenty-four (24) hours.² In such case, all other collections **shall also be deposited** to its respective government accounts even if it has not reached Ten Thousand Pesos (PHP 10,000.00) in totality.

6. For stations with no depository banks or remittance centers within their localities, the COCs/AOs need not deposit/remit the collections daily and are only required to deposit/remit the same when the total cash on hand (consisting of all funds) reaches Ten Thousand Pesos (PHP 10,000.00). However, all collections, regardless of whether they reach Ten Thousand Pesos (PHP 10,000.00), shall be **DEPOSITED/REMITTED** on the 15th day and before the end of each month.³

7. If the expenses to be incurred in depositing/remitting the collections to the authorized depository bank exceeds the expenses to be incurred in remitting through a remittance center, then remittance to the said center shall be **RESORTED TO**.⁴

¹ Item No. 11, OCA Circular No. 66-2023 dated 20 February 2023.

² Item No. B(4), OCA Circular No. 50-95 dated 11 October 1995.

³ Item No. 12, OCA Circular No. 66-2023 dated 20 February 2023.

⁴ Item No. 13, *ibid*.


8. The list of deposits required in OCA Circular No. 52-2004 dated 1 April 2004,⁵ should be **confirmed by the concerned branch of the Land Bank of the Philippines** or other Authorized Government Depository Bank.

8.1 The same **shall now be REQUIRED** for all funds being collected by the court, including but not limited to the Judiciary Development Fund, Special Allowance for the Judiciary Fund, Fiduciary Fund, Sheriff's Trust Fund, Mediation Fund, Legal Research Fund, General Fund, Dangerous Drugs Board Fund, and Notarial Register Fund, **covering all collections not made through the JEPS**.

8.2 A copy of the confirmed lists of deposits **shall be ATTACHED** to the copies of the monthly financial reports. Only a soft copy of the confirmed lists of deposits shall **be SUBMITTED** to the Fiscal Monitoring Division (FMD), Court Management Office, Office of the Court Administrator. For the submission with the FMD, the said list shall be submitted together with the soft copy of the monthly financial reports to the respective regional email accounts of the FMD provided under OCA Circular No. 245-2022 dated 21 September 2022.

For strict compliance.

07 August 2023



RAUL B. VILLANUEVA
Court Administrator


/MMA/ACJ/dsi

⁵ Item 1, OCA Circular No. 52-2004 states, “[p]repare/cause the preparation within the first five (5) working days of each month, a list of deposits made in the immediately preceding month for the Judiciary Development Fund (JDF) and another list for the Special Allowance for the Judiciary (SAJ) Account, specifying therein the date and amount for each transaction.