

OCA CIRCULAR NO. 23-2009, March 03, 2009

OCA CIRCULAR NO. 23-2009, March 03, 2009

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/9b3cd0c926d8/>

TO:

ALL JUDGES AND CLERKS OF COURT

SUBJECT:

GUIDELINES IN THE IMPLEMENTATION OF THE COURTS RESOLUTION IN ADMINISTRATIVE MATTER NO. 05-3-35-SC

Pursuant to the Resolutions dated January 31, 2006 and March 11, 2008, the Court En Banc NOTED and GRANTED the Audit Observation Memorandum of the Supreme Court Resident Auditor and DIRECTED the remittance of interests earned from the Fiduciary Fund and forfeited/confiscated bonds to the Bureau of Treasury in accordance with the General Provisions of the General Appropriations Act.

In order to implement the abovementioned Resolutions of the Court, the following guidelines shall be observed beginning January 2009:

- Interests from the Fiduciary Fund account of all courts, as well as forfeited/confiscated bonds, shall be deposited to the account of the Bureau of Treasury;
- At the end of each quarter, Clerks of Court shall: (a) "withdraw the interests and forfeited amounts; (b) issue an Official Receipt therefore; and (c) remit the same to the account of the Bureau of Treasury;
- The collections shall be deposited to the Land Bank of the Philippines under the account of the Bureau of Treasury. Hereto attached (Annex "A") is the list of Clearing Account Numbers to be used in depositing the collections in the Land Bank, of the Philippines together with the prescribed form hereto attached as Annex "B". Also attached as "Annex C" is the list of Area Codes provided for by the Bureau of Treasury to be indicated in the prescribed form;
- All existing time deposit and high-yielding savings accounts of the court for the fiduciary fund shall immediately be closed and only one savings account shall be maintained;
- Clerks of Court are required to maintain a separate official cash book for the General Fund to record transactions with the Bureau of Treasury, as well as a separate set of Official Receipts for the purpose;
- Clerks of Court are required to submit a quarterly financial report on the collections of and deposits to the General Fund (see attached form, Annex "D") duly subscribed and sworn to by the Presiding/Executive Judge, attaching therewith a duplicate copy of the Official Receipts and a copy of the machine validated deposit slip to the Accounting Division, Financial Management Office, OCA, on or before the 10th day of the month following the close of the quarter. Same report is required to be submitted to the National Office, Bureau of Treasury,

Intramuros, Manila, attaching therewith the Certified True Copies of the Official Receipts and deposit slips;

- In case, of confiscated/forfeited bonds deposited in the local treasurer's office, a court order shall be issued for the withdrawal of the amount. The Clerk of Court shall subsequently withdraw the amount, issue an Official Receipt for the General Fund and deposit the same to the account of the Bureau of Treasury; and

- In localities where there are no LBP Branch, remittances to the Bureau of Treasury shall be through Postal Money Order (PMO) payable to the Chief Accountant, Accounting Division, Financial Management Office, OCA, Supreme Court of the Philippines. Costs of PMOs and other incidental expenses are reimbursable after submission of the documentary requirements to the Finance Division, Financial Management Office, OCA.

All Clerks of Court are enjoined to observe the foregoing guidelines. Failure to comply with any of these rules and regulations shall: mean withholding of their salaries and allowances without prejudice to such further disciplinary action the Court may take, against them.

This circular shall apply to all interests earned and bonds confiscated/forfeited beginning January 2009.

All Circulars and Issuances inconsistent with the foregoing rules are hereby amended.

For strict and immediate compliance

March__03__,2009.

JOSE P. PEREZ

Court Administrator

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.